



Unit 1 : Shed No. 20, Shri Shakti Estate & Warehouse, Piplej-Pirana Road, Saijpur-Gopalpur, Piplej, Ahmedabad - 382405, Gujarat - INDIA.
Unit 2 : Shed No. 13 to 18 Shri Shakti Estate & Warehouse, Piplej-Pirana Road, Saijpur-Gopalpur, Piplej, Ahmedabad - 382405, Gujarat - INDIA.
Unit 3 : Shed No. 19, 22 & 23 Shri Shakti Estate & Warehouse, Piplej-Pirana Road, Saijpur-Gopalpur, Piplej, Ahmedabad - 382405, Gujarat - INDIA.
Unit 4 : Shed No. 2 to 11 Shri Shakti Estate & Warehouse, Piplej-Pirana Road, Saijpur-Gopalpur, Piplej, Ahmedabad - 382405, Gujarat - INDIA.

To
The Board of Directors
GLOBE TEXTILES (INDIA) LIMITED
Plot No. 38 to 41, Ahmedabad Apparel Park,
GIDC Khokhra, Ahmedabad-380008 Gujarat

Independent Chartered Accountant's Certificate pursuant to Regulation 45(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

1. This certificate is issued in accordance with your request and in the capacity of **Independent Chartered Accountant of GLOBE TEXTILES (INDIA) LIMITED (GTIL)** ("the Company").
2. The accompanying statement titled 'Annexure' has been provided at your request dated 27Th August 2025, for the purpose of submission to Securities and Exchange Board of India as per the Regulation 45(3) regarding the compliance with conditions provided in Regulation 45(1) of the Listing Regulations in the explanatory statement to the notice seeking shareholder's approval for change in name.

Management's Responsibility

3. The preparation of the Statement and the other relevant Annexure is the responsibility of the Management of the Company including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
4. The Management of the Company is responsible for identification of details included in the Statement in accordance with the submission to Securities and Exchange Board of India as per the Regulation 45(3) regarding the compliance with conditions provided in Regulation 45(1) of the Listing Regulations in the explanatory statement to the notice seeking shareholder's approval for change in name.

Auditor's Responsibility

5. Our responsibility, for the purpose of this certificate, is to provide a reasonable assurance that the information contained in the "Annexure" has been appropriately extracted from the books of accounts and other documents and records maintained by the Company for the respective period then ended.

We have reviewed the relevant documents and records maintained & furnished to us, and representation made to us by the Company's Management, and relevant Notifications/ Order issued by GOI to verify the details included in the Statement. We have relied upon the

management representations in so far as our Certificate relates to the appropriateness of such details in the Statement.

6. We conducted our procedures in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India (ICAI) and Standards on Auditing specified under Section 143(10) of the Companies Act 2013. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.
7. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, quality control for firms that perform audits and reviews of historical financial information, and other assurance and related services engagements.

Conclusion

8. Based on the procedures performed as above, according to the information and explanations provided to us, and representation given by the Management of the Company, we report that nothing has come to our attention that causes us to believe that the information contained in the Statement has not been correctly extracted from the books of the accounts and other relevant documents and records maintained by the Company for the period then ended.

Restriction on Use

9. This certificate is addressed to and provided to the Board of Directors of the Company solely for the purpose to enable them to comply with the submission to Securities and Exchange Board of India as per the Regulation 45(3) regarding the compliance with conditions provided in Regulation 45(1) of the Listing Regulations in the explanatory statement to the notice seeking shareholder's approval for change in name. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing. Moreover, this certificate is issued on the request of the client and we owe no liability either financial or otherwise to anyone in respect of this certificate except our client.

Place: Ahmedabad
Date: 27th October, 2025

For, **Dharmesh Parikh & Co LLP**
Chartered Accountants
Firm Registration No. 112054W/W100725

**Parikh Harsh
Sanjaybhai**

Digitally signed by Parikh Harsh Sanjaybhai
DN: c=IN, o=Parikh, ou=CA, email=harsh@dharmeshparikh.net, serialNumber=194284, cn=Parikh Harsh Sanjaybhai
Date: 2025.10.27 18:25:12 +05'30'

Harsh Parikh
Partner
Membership No. 194284
UDIN – 25194284BMJHEJ6973

Annexure

We, **Dharmesh Parikh & Co LLP**, Chartered Accountants, as a Independent Chartered Accountant of **M/s Globe Textile (India) Limited** ("the Company"), having its registered office at Plot No. 38 to 41, Ahmedabad Apparel Park, GIDC Khokhra , Ahmedabad-380008 Gujarat. Company is in the process of changing its name from **Globe Textile (India) Limited to Globe Enterprises (India) Limited**.

Based on the information and explanations received from the Management of the Company and on the basis of verification of the documents provided in respect of the change of the Company's name, we have reviewed the compliance with the requirements of Section 45 of the applicable regulations. Our observations are summarized below:

Regulation	Conditions as per Regulation 45(1)	Our opinion
45(1)(a)	A minimum period of one year must have elapsed since the last change of name.	The last name change of the Company was on March 22, 2017 i.e., Globe Textiles (India) Private Limited to Globe Textiles (India) Limited. Accordingly, the condition is complied with.
45(1)(b)	At least fifty percent of the total revenue in the preceding one-year period should be attributable to the new activity proposed under the new name.	The revenue generated from the new activity suggested by the proposed new name of the company accounts for less than fifty percent (50%) of the total revenue of the company during the preceding one-year period.
45(1)(c)	The amount invested in the new activity/project should be at least fifty percent of the assets of the listed entity.	The amount invested in any new activity or project does not constitute fifty percent (50%) or more of the assets of the company, as no such investment has been made.