# GABRIEL PET STRAPS LIMITED

**[Formerly known as Gabriel PET Straps LLP, LLPIN: AAU-6830]**
**CIN: L22201GJ2023PLC143546**
**Registered Office: Plot No. 23, Radhe Industrial Area, Paddhari Bypass, Behind Reliance Petrol Pump, Jamnagar Highway, Paddhari Rajkot GJ 360110 IN**
**Email ID – info@gabrielpetstraps.com Contact No.: +91 93760 11098**
**Website: www.Gabrielpetstraps.com**

---

**14.11.2026**

**To,**
**BSE Limited**
**Phiroze Jeejeebhoy**
**Towers Dalal Street**
**Mumbai–400001(Maharashtra)**

Respected Sir/Madam,

**Sub: Intimation of Outcome of the Board Meeting held on November 14, 2026**
**Ref: Symbol: GPSL, Scrip Code: 544108 & ISIN: INE0QZF01012**

This is to inform you that Board Meeting of **M/s. Gabriel Pet Straps Limited** was held today i.e., **Saturday, November 14, 2026** commenced at **04.30 p.m.** and concluded at **05.30 p.m.** at the Registered Office of the Company situated at **Plot No. 23, Radhe Industrial Area, Paddhari Bypass, Behind Reliance Petrol Pump, Jamnagar Highway, Paddhari Rajkot GJ 360110 IN** and the Board, inter-alia, has approved Un-audited Standalone and Consolidated Financial Results of the Company, along with limited review reports as prepared by the statutory auditors for the half year ended on September 30, 2026 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Un-audited Standalone and Consolidated Financial Results of the Company for the half year ended on September 30, 2026 along with Limited Review Reports are attached herewith.

Kindly take the same on your record and oblige.

Thanking You

Yours Faithfully,

**For, Gabriel Pet Straps Limited**

SHAH JAY PARESHBHAI
Digitally signed by SHAH JAY PARESHBHAI
Date: 2026.11.14 17:36:45 +05'30'

**Jay Pareshbhai Shah**
**Managing Director**
**(DIN: 08959842)**

**PRANAV R SHAH & CO.**
**CHARTERED ACCOUNTANTS**
**Prop. Pranav Rajeshbhai Shah**
**M.Com., F.C.A.**
**E-mail : caprshah89@gmail.com**
**Contact : +91 8141343511**

**Sun Arcade, Office No.305,**
**3rd Floor, Dhebar Road One way,**
**Opp. Indian Overseas Bank,**
**Above Prakash Stationery,**
**Rajkot**

---

**Independent Auditor's Limited Review Report on the Unaudited Standalone Financial Results of M/s. Gabriel Pet Straps Limited for the half year ended September 30, 2026 pursuant to the Regulation 33 of the SEBI (Listing Operations and Disclosure Requirements) Regulations, 2015, as amended**

**To**
**The Board of Directors of**
**M/s. Gabriel Pet Straps Limited**
**Paddhari, Rajkot**

We have reviewed the accompanying statement of unaudited standalone financial results of M/s. Gabriel Pet Straps Limited for the half year ended September 30, 2026. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our report on the Statement is not modified with respect to the above matters.

**For,**
**Pranav R. Shah & Co.**
**Chartered Accountants**

SHAH PRANAV RAJESHKUMAR
Digitally signed by SHAH PRANAV RAJESHKUMAR
Date: 2026.11.14 17:41:45 +05'30'

**Pranav R Shah**
**Proprietor**
**Membership No.161945**
**FRN: 139686W**
**UDIN NO: 26161945FLPBCW4079**

**Place: Paddhari, Rajkot**
**Date: 14.11.2026**

**GABRIEL PET STRAPS LIMITED**

**Registered Office: Plot No. 23, Radhe Industrial Area, Paddhari Bypass,**

**Behind Reliance Petrol Pump, Jamnagar Highway, Paddhari Rajkot GJ 360110 IN**

**CIN: L22201GJ2023PLC143546**

**(Amount in Lakhs)**

**Statement of Unaudited Standalone Financial Results for the half year ended September 30, 2026**

| | PARTICULARS | Half year ended | | | | Year ended |
|---|---|---|---|---|---|---|
| | | 01.04.2026 to 30.09.2026 | 01.10.2025 to 31.03.2026 | 01.04.2025 to 30.09.2025 | 31.03.2026 | 31.03.2025 |
| | | Unaudited | Audited | Audited | Audited | Audited |
| (i) | Revenue from operations | 15317.62 | 12267.95 | 5454.95 | 17722.90 | 3084.39 |
| (ii) | Other income | 16.39 | 94.61 | 84.43 | 179.04 | 10.73 |
| (iii) | Total income | **15334.01** | **12362.56** | **5539.38** | **17901.94** | **3095.12** |
| (iv) | **Expenses:-** | | | | | |
| | (a) Cost of materials consumed | 15666.10 | 12023.99 | 5155.86 | 17113.94 | 2616.21 |
| | (b) Purchases of Stock-in-Trade | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | (c) Changes in Inventory | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | (d) Employee benefits expense | 21.98 | 15.12 | 12.03 | 27.15 | 31.73 |
| | (e) Finance costs | 19.06 | 25.24 | 24.70 | 49.94 | 41.00 |
| | (f) Depreciation and amortization expense | 24.97 | 23.39 | 21.99 | 45.38 | 39.38 |
| | (g) Other expenses | 0.72 | 0.20 | 0.10 | 0.30 | 0.20 |
| | **Direct Expense** | | | | | |
| | Electric Expense | 18.82 | 31.24 | 20.60 | 51.84 | 80.58 |
| | Freight Expense | 16.39 | 21.56 | 33.05 | 54.61 | 50.94 |
| | Material (Wire Cut) | 1.55 | 1.47 | 1.09 | 2.56 | 2.71 |
| | Packing Material | 0.11 | 0.08 | 0.18 | 0.26 | 0.18 |
| | Water Charges | 0.31 | 0.36 | 0.37 | 0.73 | 0.80 |
| | **Indirect Expense** | | | | | |
| | Accounting Fees | 1.52 | 3.04 | 1.52 | 4.56 | 3.12 |
| | Audit Fees | 0.00 | 0.45 | 0.00 | 0.45 | 0.39 |
| | CA/CS Fees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Factory Expense | 0.01 | 0.00 | 0.00 | 0.00 | 0.00 |
| | GST Late Fees | 0.00 | 0.82 | 0.00 | 0.82 | 0.02 |
| | Legal Fees | 0.00 | 0.00 | 0.00 | 0.00 | 0.30 |
| | Machinery Repairing Expense | 3.23 | 0.95 | 2.84 | 3.79 | 4.29 |
| | Professional Fees | 0.54 | 0.92 | 3.42 | 4.34 | 5.25 |
| | Professional Fees for IPO | 0.00 | 0.00 | 0.00 | 0.00 | 0.51 |
| | Share IPO Charges | 0.00 | 1.38 | 4.07 | 5.45 | 2.48 |
| | TDS TCS Interest Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Other Expenses | 339.08 | 18.22 | 21.056 | 39.28 | 6.76 |
| | **Total expenses** | **16114.39** | **12168.43** | **5302.88** | **17405.40** | **2886.85** |
| (v) | Profit before exceptional and extraordinary items and tax (iii-iv) | **-780.38** | **194.13** | **236.50** | **496.54** | **208.27** |
| (vi) | **Exceptional items** | | 0.00 | 0.00 | 0.00 | 0.00 |
| (vii) | **Profit before extraordinary items and tax (v-vi)** | -780.38 | 194.13 | 236.50 | 496.54 | 208.27 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| **(viii)** | **Extraordinary items** | | | | | | |
| **(ix)** | **Profit before tax (vii-viii)** | | -780.38 | 194.13 | 236.50 | 496.54 | 208.27 |
| **(x)** | **Tax expense :-** | | | | | | |
| | **(1)** | Current tax | 0.00 | 48.92 | 61.49 | 125.13 | 52.46 |
| | **(2)** | Tax Adjustment of earlier Year | | | | | 0.00 |
| | **(3)** | Deferred tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | **Total tax expense** | **0.00** | **0.00** | **61.49** | **0.00** | 52.46 |
| **(xi)** | **Profit for the period from continuing operations (ix-x)** | | **-780.38** | **145.21** | **175.01** | **371.41** | **155.81** |
| **(xii)** | **Profit from discontinuing operations** | | -- | -- | -- | -- | -- |
| **(xiii)** | **Tax expense of discontinuing operations** | | -- | -- | -- | -- | -- |
| **(xiv)** | **Profit from discontinuing operations (after tax) (xii-xiii)** | | -- | -- | -- | -- | -- |
| **(xv)** | **Profit for the period (xi+xiv)** | | **-780.38** | **145.21** | **175.01** | **371.41** | **155.81** |
| **(xvi)** | **Details of Equity Share Capital** | | | | | | |
| | Paid-up Equity Share Capital | | 74800440.00 | 74800440.00 | 55983400.00 | 74800440.00 | 55983400.00 |
| | Face Value of the Equity Share Capital | | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 |
| **(xvii)** | **Details of Debt Securities** | | -- | -- | | -- | -- |
| **(xviII)** | **Earnings per equity share:-** | | | | | | |
| | **(1)** | Basic | **-1.04** | **1.94** | **3.13** | **4.97** | **2.78** |
| | **(2)** | Diluted | **-1.04** | **1.94** | **3.13** | **4.97** | **2.78** |
| | Debt Equity Ratio | | **0.08** | **0.03** | **0.14** | **0.032** | **0.03** |
| | Debt Service Coverage Ratio | | **2.38** | **11.47** | **11.47** | **1.51** | **1.27** |
| | Interest Service Coverage Ratio | | **-39.96** | **10.58** | **10.58** | **10.94** | **8.38** |

**For Gabriel Pet Straps Limited**

SHAH JAY PARESHBHAI

Digitally signed by SHAH JAY PARESHBHAI
Date: 2026.11.14 17:37:33 +05'30'

**Mr. Jay Pareshbhai Shah**
**Managing Director and CFO**
**DIN: 08959842**

**Date: November 14, 2026**
**Place: Paddhari, Rajkot**

**GABRIEL PET STRAPS LIMITED**

**Registered Office: Plot No. 23, Radhe Industrial Area, Paddhari Bypass,**

**Behind Reliance Petrol Pump, Jamnagar Highway, Paddhari Rajkot GJ 360110 IN**

**CIN: U22201GJ2023PLC143546**

**Statement of Unaudited Standalone Assets and Liabilities as at September 30, 2026**

| PARTICULARS | | (Amount in Lakhs) Year ended | |
|---|---|---|---|
| | | Unaudited | Audited |
| | | 30.09.2026 | 31.03.2026 |
| **EQUITY AND LIABILITIES** | | | |
| **(1) Shareholder's Funds** | | | |
| (a) | Share Capital | 748.00 | 748.00 |
| (b) | Reserves and Surplus | 9399.04 | 10407.22 |
| (c) | Money received against share warrants | 36.56 | 36.56 |
| **Total Shareholder's Fund** | | **10183.60** | **11191.78** |
| **(2) Share Application money pending allotment** | | 0.00 | 0.00 |
| **(3) Different Government Grants** | | 0.00 | 0.00 |
| **(4) Minority Interest** | | 0.00 | 0.00 |
| **(5) Non-Current Liabilities** | | 0.00 | 0.00 |
| (a) | Long-Term Borrowings | 814.89 | 347.38 |
| (b) | Deferred Tax Liabilities (Net) | 0.00 | 0.00 |
| (c) | Foreign currency monetary item transaction difference liability account | 0.00 | 0.00 |
| (d) | Other Long Term Liabilities | 0.00 | 0.00 |
| (e) | Long Term Provisions | 0.00 | 0.00 |
| **Total Non-current Liabilities** | | **814.89** | **347.38** |
| **(4) Current Liabilities** | | | |
| (a) | Short-Term Borrowings | 15.36 | 15.36 |
| (b) | Trade Payables Total Outstanding due to | 0.00 | 0.00 |
| | (i) Micro and Small enterprises | 0.00 | 0.00 |
| | (ii) Other than Micro and Small enterprises | 4107.33 | 956.18 |
| (c) | Other Current Liabilities | 5.33 | 10.82 |
| (d) | Short-Term Provisions | 3.03 | 6.43 |
| **Total Current Liabilities** | | **4131.05** | **988.79** |
| **Total Equity & Liabilities** | | **15129.54** | **12527.95** |
| **ASSETS** | | | |
| **(1) Non-Current Assets** | | | |
| | **Fixed Assets** | | |
| (a) | Property, Plant and Equipment and Intangible Assets | | |
| | (i) Property, Plant and Equipment | 2654.71 | 608.34 |
| | (ii) Intangible assets | 0.00 | 0.00 |
| | (iii) Capital work-in-progress | 0.00 | 0.00 |
| | (iv) Intangible assets under development | 0.00 | 0.00 |
| | **Total Fixed Assets** | **2654.71** | **608.34** |
| (b) | Non-current investments | 0.00 | 0.00 |
| (c) | Deferred tax assets (net) | 0.00 | 0.00 |

| | | | |
|---|---|---|---|
| (d) | Foreign currency monetary item transaction difference asset account | 0.00 | 0.00 |
| (e) | Long term loans and advances | 0.00 | 0.00 |
| (f) | Other non-current assets | 0.00 | 0.00 |
| **(2) Current Assets** | | | |
| (a) | Current investments | 881.42 | 2480.81 |
| (b) | Inventories | 786.97 | 1018.10 |
| (c) | Trade receivables | 5327.81 | 2044.72 |
| (d) | Cash and cash equivalents | 79.59 | 44.08 |
| (e) | Short-term loans and advances | 5290.90 | 6156.41 |
| (f) | Other current assets | 108.14 | 175.49 |
| | **Total Current Assets** | **12474.83** | **11919.60** |
| | **Total Assets** | **15129.54** | **12527.95** |

**For Gabriel Pet Straps Limited**

SHAH JAY PARESHBHAI
Digitally signed by SHAH JAY PARESHBHAI
Date: 2026.11.14 17:37:59 +05'30'

**Mr. Jay Pareshbhai Shah**
**Managing Director and CFO**
**DIN: 08959842**

**Date: November 14, 2026**
**Place: Paddhari, Rajkot**

**GABRIEL PET STRAPS LIMITED**

**Registered Office: Plot No. 23, Radhe Industrial Area, Paddhari Bypass,**

**Behind Reliance Petrol Pump, Jamnagar Highway, Paddhari Rajkot GJ 360110 IN**

**CIN: U22201GJ2023PLC143546**

**(Amount in Lakhs)**

**Unaudited Standalone Cash Flow Statement - Indirect for the half year ended September 30, 2026**

| Particulars | | Unaudited | Audited |
|---|---|---|---|
| | | 30.09.2026 | 31.03.2026 |
| **(A) Cash flows from operating activities :-** | | | |
| | Profit before tax | -780.39 | 496.54 |
| | **Adjustments for:** | | |
| | Depreciation and amortisation expense | 24.98 | 45.38 |
| | Operating profit before changes in non-current/current assets and liabilities | **-755.41** | **541.92** |
| | **Adjustments for:** | | |
| | Current financial liabilities | 3609.77 | 983.48 |
| | Current other assets | -619.00 | -1743.90 |
| | | **2990.77** | **-760.42** |
| | **Cash generated from operations** | **2235.36** | **-218.50** |
| | Adjustments for: | | |
| | Direct Taxes Paid | 0.00 | -125.13 |
| | **Net cash from/(used in) operating activities** | **2235.36** | **-343.63** |
| **(B) Cash flows from investing activities :-** | | | |
| | Purchase of capital assets | -2072.63 | -129.64 |
| | Investment in Subsidiary | -594.73 | -5977.61 |
| | **Net cash from/(used in) investing activities** | **-2667.36** | **-6107.25** |
| **(C) Cash flows from financing activities :-** | | | |
| | Proceeds from Issue of Equity Share Capital | 0.00 | 4643.83 |
| | Proceeds from Issue of Equity Share Capital | 0.00 | 935.87 |
| | Proceeds from long-term borrowings | 0.00 | 205.23 |
| | Repayment of Long-term borrowings | 0.00 | 0.00 |
| | Proceeds from Short-term borrowings | 467.52 | 0.00 |
| | Repayment of Short-term borrowings | 0.00 | 0.00 |
| | Net cash from / (used in) financing activities | **467.52** | **5784.93** |
| **(D) Net increase/(decrease) in cash and cash equivalents** | | **35.52** | **-665.95** |
| Opening cash and cash equivalents | | 44.08 | 710.03 |
| Closing cash and cash equivalents | | **79.60** | **44.08** |

**For Gabriel Pet Straps Limited**

SHAH JAY PARESHBHAI

Digitally signed by SHAH JAY PARESHBHAI
Date: 2026.11.14 17:38:28 +05'30'

**Mr. Jay Pareshbhai Shah**
**Managing Director and CFO**
**DIN: 08959842**

**Date: November 14, 2026**
**Place: Paddhari, Rajkot**

**Notes on Standalone Financial Statements:**

1. The above Standalone Financial Results were reviewed by the Audit Committee and approved by the Board of Directors at the meeting held on 14.11.2026.
2. The Statutory Auditors have provided Auditor's Report for the half year ended September 30, 2026.
3. The Company is having segment of business of manufacturing of pet straps.
4. There are no investors complaints received / pending as at September 30, 2026.
5. The Company is having its wholly owned subsidiary company named M/s Gabriel Ingrevia Limited which was incorporated on April 09, 2025. Except this the Company is not having any associate or joint venture. Therefore, it has prepared standalone as well as consolidated financial results.
6. The standalone financial results for the half year ended September 30, 2026 will be available on Company's website www.Gabrielpetstraps.com.

**For Gabriel Pet Straps Limited**

SHAH JAY PARESHBHAI
Digitally signed by SHAH JAY PARESHBHAI
Date: 2026.11.14 17:38:51 +05'30'

**Mr. Jay Pareshbhai Shah**
**Managing Director and CFO**
**DIN: 08959842**

**Date: November 14, 2026**
**Place: Paddhari, Rajkot**

**PRANAV R SHAH & CO.**
**CHARTERED ACCOUNTANTS**
**Prop. Pranav Rajeshbhai Shah**
**M.Com., F.C.A.**
**E-mail : caprshah89@gmail.com**
**Contact : +91 8141343511**

**Sun Arcade, Office No.305,**
**3rd Floor, Dhebar Road One way,**
**Opp. Indian Overseas Bank,**
**Above Prakash Stationery,**
**Rajkot**

---

**Independent Auditor's Limited Review Report on the Unaudited Consolidated Financial Results of M/s. Gabriel Pet Straps Limited for the half year ended September 30, 2026 pursuant to the Regulation 33 of the SEBI (Listing Operations and Disclosure Requirements) Regulations, 2015, as amended**

**To**
**The Board of Directors of**
**Gabriel Pet Straps Limited**
**Paddhari, Rajkot**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **M/s. Gabriel Pet Straps Limited** ("the Parent") and its subsidiary (the Parent and its subsidiaries together referred to as "the Group"), for the half year ended September 30, 2026 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

5. The Statement includes the results of the following entities:

    1. M/s. Gabriel Pet Straps Limited (Parent Company);
    2. M/s. Gabriel Ingrevia Limited (Subsidiary)

**PRANAV R SHAH & CO.**
**CHARTERED ACCOUNTANTS**
**Prop. Pranav Rajeshbhai Shah**
**M.Com., F.C.A.**
**E-mail : caprshah89@gmail.com**
**Contact : +91 8141343511**

**Sun Arcade, Office No.305,**
**3rd Floor, Dhebar Road One way,**
**Opp. Indian Overseas Bank,**
**Above Prakash Stationery,**
**Rajkot**

3. Drug Centre – A partnership firm in which Gabriel Ingrevia Limited, the wholly owned subsidiary of the Parent Company, holds a 95% stake.

The consolidated financial results of the Group include the financial results of the aforesaid subsidiary and the relevant financial results of Drug Centre, as considered in the preparation of the consolidated financial results.

We have conducted a review of the unaudited financial results of the subsidiary and the relevant financial information of Drug Centre included in the consolidated financial results.

6. Based on our review conducted and procedures performed as stated in point 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Accounting Indian standard and other accounting principles generally accepted in India, has not disclosed the Information required to be disclosed in terms of Regulation 33 of the SEBl (Listing obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**Emphasis of Matter**

We draw attention to Note No. 5 of the statement, which states that the Company, being listed on the SME Platform of BSE, is not required to comply with lndian Accounting standards (lnd AS). Accordingly, these consolidated financial results have been prepared in accordance with the Accounting standards notified under section 133 of the companies Act, 2013.

Our conclusion is not modified in respect of this matter.

**FOR,**
**PRANAV R. SHAH & CO.**
**CHARTERED ACCOUNTANTS**

SHAH PRANAV RAJESHKUMAR
Digitally signed by SHAH PRANAV RAJESHKUMAR
Date: 2026.11.14 17:42:18 +05'30'

**Pranav R Shah**
**Proprietor**
**Membership No.161945**
**FRN: 139686W**
**UDIN NO: 26161945JAGHLB4198**

**Place: Paddhari, Rajkot**
**Date: 14.11.2026**

**GABRIEL PET STRAPS LIMITED**

**Registered Office: Plot No. 23, Radhe Industrial Area, Paddhari Bypass,**

**Behind Reliance Petrol Pump, Jamnagar Highway, Paddhari Rajkot GJ 360110 IN**

**CIN: L22201GJ2023PLC143546**

**(Amount in Lakhs)**

**Statement of Unaudited Consolidated Financial Results for the half year ended September 30, 2026**

| | PARTICULARS | | Half year ended 01.04.2026 to 30.09.2026 | Year ended 31.03.2026 |
|---|---|---|---|---|
| | | | Unaudited | Audited |
| (i) | Revenue from operations | | 16877.24 | 5464.84 |
| (ii) | Other income | | 18.34 | 84.43 |
| (iii) | Total income | | **16895.58** | **5549.27** |
| (iv) | **Expenses:-** | | | |
| | **(a)** | Cost of materials consumed | 17119.22 | 5163.53 |
| | **(b)** | Purchases of Stock-in-Trade | | 0.00 |
| | **(c)** | Changes in Inventory | | 0.00 |
| | **(d)** | Employee benefits expense | 47.96 | 14.50 |
| | **(e)** | Finance costs | 22.82 | 24.70 |
| | **(f)** | Depreciation and amortization expense | 26.44 | 22.94 |
| | **(g)** | Other expenses | 1.95 | 0.10 |
| | **Direct Expense** | | | |
| | Electric Expense | | 19.82 | 20.60 |
| | Freight Expense | | 16.47 | 33.05 |
| | Material (Wire Cut) | | 1.55 | 1.09 |
| | Packing Material | | 1.35 | 0.18 |
| | Water Charges | | 0.31 | 0.37 |
| | **Indirect Expense** | | | |
| | Accounting Fees | | 1.52 | 1.52 |
| | Audit Fees | | 0 | 0.00 |
| | CA/CS Fees | | 0 | 0.00 |
| | Factory Expense | | 0 | 0.00 |
| | GST Late Fees | | 0 | 0.00 |
| | Legal Fees | | 0 | 0.00 |
| | Machinery Repairing Expense | | 3.23 | 2.84 |
| | Professional Fees | | 4.11 | 3.68 |
| | Professional Fees for IPO | | 0 | 0.00 |
| | Share IPO Charges | | 2.10 | 4.07 |
| | TDS TCS Interest Expense | | 0 | 0.00 |
| | Other Expenses | | 351.18 | 25.07 |
| | | **Total expenses** | **17620.03** | **5318.24** |
| (v) | Profit before exceptional and extraordinary items and tax (iii-iv) | | **-724.45** | **231.03** |
| (vi) | **Exceptional items** | | | 0.00 |
| (vii) | **Profit before extraordinary items and tax (v-vi)** | | **-724.45** | 231.03 |

| | | | | |
|---|---|---|---|---|
| **(viii)** | **Extraordinary items** | | | --- |
| **(ix)** | **Profit before tax (vii-viii)** | | **-724.45** | 231.03 |
| **(x)** | **Tax expense :-** | | | |
| | **(1)** | Current tax | | 60.07 |
| | **(2)** | Tax Adjustment of earlier Year | | --- |
| | **(3)** | Deferred tax | | 0.00 |
| | | **Total tax expense** | | **60.07** |
| **(xi)** | **Profit for the period from continuing operations (ix-x)** | | **-724.45** | **170.96** |
| **(xii)** | **Profit from discontinuing operations** | | -- | --- |
| **(xiii)** | **Tax expense of discontinuing operations** | | -- | --- |
| **(xiv)** | **Profit from discontinuing operations (after tax) (xii-xiii)** | | -- | --- |
| **(xv)** | **Profit for the period (xi+xiv)** | | **-724.45** | **170.96** |
| **(xvi)** | **Details of Equity Share Capital** | | | |
| | Paid-up Equity Share Capital | | 74900440 | 56083400 |
| | Face Value of the Equity Share Capital | | 10.00 | 10.00 |
| **(xvii)** | **Details of Debt Securities** | | -- | --- |
| **(xviII)** | **Earnings per equity share:-** | | | --- |
| | **(1)** | Basic | **-0.97** | **3.04** |
| | **(2)** | Diluted | **-0.97** | **3.04** |
| | Debt Equity Ratio | | **0.11** | **0.14** |
| | Debt Service Coverage Ratio | | **-29.59** | **11.28** |
| | Interest Service Coverage Ratio | | **-30.75** | **10.36** |

**For Gabriel Pet Straps Limited**

SHAH JAY PARESHBHAI
Digitally signed by SHAH JAY PARESHBHAI
Date: 2026.11.14 17:39:46 +05'30'

**Mr. Jay Pareshbhai Shah**
**Managing Director and CFO**
**DIN: 08959842**

**Date: November 14, 2026**
**Place: Paddhari, Rajkot**

**GABRIEL PET STRAPS LIMITED**

**Registered Office: Plot No. 23, Radhe Industrial Area, Paddhari Bypass,**

**Behind Reliance Petrol Pump, Jamnagar Highway, Paddhari Rajkot GJ 360110 IN**

**CIN: U22201GJ2023PLC143546**

**Statement of Unaudited Consolidated Assets and Liabilities as at September 30, 2026**

| PARTICULARS | | (Amount in Lakhs) Year ended | |
|---|---|---|---|
| | | Unaudited | Audited |
| | | 30.09.2026 | 31.03.2026 |
| **EQUITY AND LIABILITIES** | | | |
| **(1) Shareholder's Funds** | | | |
| (a) | Share Capital | 811.69 | 569.83 |
| (b) | Reserves and Surplus | 9477.24 | 4744.07 |
| (c) | Money received against share warrants | 0 | 0.00 |
| **Total Shareholder's Fund** | | **10288.93** | **5313.90** |
| **(2) Share Application money pending allotment** | | 0 | 0.00 |
| **(3) Different Government Grants** | | 0 | 0.00 |
| **(4) Minority Interest** | | 0 | 0.00 |
| **(5) Non-Current Liabilities** | | 0 | 0.00 |
| (a) | Long-Term Borrowings | 338.85 | 756.84 |
| (b) | Deferred Tax Liabilities (Net) | 0.00 | 0.00 |
| (c) | Foreign currency monetary item transaction difference liability account | 0.00 | 0.00 |
| (d) | Other Long Term Liabilities | 0.00 | 0.00 |
| (e) | Long Term Provisions | 0.00 | 0.00 |
| **Total Non-current Liabilities** | | **338.85** | **756.84** |
| **(4) Current Liabilities** | | | |
| (a) | Short-Term Borrowings | 814.89 | 0.00 |
| (b) | Trade Payables Total Outstanding due to | | 0.00 |
| | (i) Micro and Small enterprises | 0.00 | 0.00 |
| | (ii) Other than Micro and Small enterprises | 5205.59 | 688.78 |
| (c) | Other Current Liabilities | 5.89 | 1.88 |
| (d) | Short-Term Provisions | 42.87 | 371.47 |
| **Total Current Liabilities** | | **6069.24** | **1062.358** |
| **Total Equity & Liabilities** | | **16697.02** | **7133.09** |
| **ASSETS** | | | |
| **(1) Non-Current Assets** | | | |
| | **Fixed Assets** | | |
| (a) | Property, Plant and Equipment and Intangible Assets | | |
| | (i) Property, Plant and Equipment | 2662.11 | 613.09 |
| | (ii) Intangible assets | 0.00 | 0.00 |
| | (iii) Capital work-in-progress | 0.00 | 0.00 |
| | (iv) Intangible assets under development | 0.00 | 0.00 |
| | **Total Fixed Assets** | **2662.11** | **613.09** |
| (b) | Non-current investments | 0.00 | 0.00 |
| (c) | Deferred tax assets (net) | 0.00 | 0.00 |

| | | | |
|---|---|---|---|
| (d) | Foreign currency monetary item transaction difference asset account | 0.00 | 0.00 |
| (e) | Long term loans and advances | 0.00 | 0.00 |
| (f) | Other non-current assets | 0.00 | 0.00 |
| **(2) Current Assets** | | | |
| (a) | Current investments | 975.07 | 90.04 |
| (b) | Inventories | 1676.51 | 1134.43 |
| (c) | Trade receivables | 5957.37 | 1326.95 |
| (d) | Cash and cash equivalents | 114.52 | 324.14 |
| (e) | Short-term loans and advances | 5190.96 | 3096.80 |
| (f) | Other current assets | 120.48 | 547.64 |
| | **Total Current Assets** | **14034.91** | **6520.00** |
| | **Total Assets** | **16697.02** | **7133.09** |

**For Gabriel Pet Straps Limited**

SHAH JAY PARESHBHAI
Digitally signed by SHAH JAY PARESHBHAI
Date: 2026.11.14 17:40:08 +05'30'

**Mr. Jay Pareshbhai Shah**
**Managing Director and CFO**
**DIN: 08959842**

**Date: November 14, 2026**
**Place: Paddhari, Rajkot**

**GABRIEL PET STRAPS LIMITED**

**Registered Office: Plot No. 23, Radhe Industrial Area, Paddhari Bypass,**

**Behind Reliance Petrol Pump, Jamnagar Highway, Paddhari Rajkot GJ 360110 IN**

**CIN: U22201GJ2023PLC143546**

**(Amount in Lakhs)**

**Unaudited Consolidated Cash Flow Statement - Indirect for the half year ended September 30, 2026**

| Particulars | Unaudited 30.09.2026 | Audited 31.03.2026 |
|---|---|---|
| **(A) Cash flows from operating activities :-** | | |
| Profit before tax | -724.45 | 231.03 |
| | | |
| Depreciation and amortisation expense | 26.44 | 22.94 |
| Operating profit before changes in non-current/current assets and liabilities | **-698.01** | **253.97** |
| **Adjustments for:** | | |
| Current financial liabilities | 5006.88 | 1057.04 |
| Current other assets | -4448.44 | -2088.44 |
| | **558.44** | **-1031.40** |
| **Cash generated from operations** | **-139.57** | **-777.43** |
| Adjustments for: | | |
| Direct Taxes Paid | | -60.07 |
| **Net cash from/(used in) operating activities** | **-139.57** | **-837.50** |
| **(B) Cash flows from investing activities :-** | | |
| Purchase of capital assets | -2072.63 | -110.84 |
| Investment in Subsidiary | -59.48 | -52.24 |
| **Net cash from/(used in) investing activities** | **-2132.11** | **-163.08** |
| **(C) Cash flows from financing activities :-** | | |
| Proceeds from Issue of Equity Share Capital | 0.00 | 00.00 |
| Proceeds from Issue of Equity Share Capital | 0.00 | 0.00 |
| Proceeds from long-term borrowings | 0.00 | 614.69 |
| Repayment of Long-term borrowings | -417.99 | 0.00 |
| Proceeds from Short-term borrowings | 2094.16 | 0.00 |
| Repayment of Short-term borrowings | 0.00 | 0.00 |
| Net cash from / (used in) financing activities | **1676.17** | **614.69** |
| **(D) Net increase/(decrease) in cash and cash equivalents** | **-595.51** | **-385.89** |
| Opening cash and cash equivalents | 710.03 | 710.03 |
| Closing cash and cash equivalents | **114.52** | **324.14** |

**For Gabriel Pet Straps Limited**

SHAH JAY PARESHBHAI

Digitally signed by SHAH JAY PARESHBHAI
Date: 2026.11.14 17:40:34 +05'30'

**Mr. Jay Pareshbhai Shah**
**Managing Director and CFO**
**DIN: 08959842**

**Date: November 14, 2026**
**Place: Paddhari, Rajkot**

**Notes on Consolidated Financial Statements:**

1. The above Consolidated Financial Results were reviewed by the Audit Committee and approved by the Board of Directors at the meeting held on 14.11.2026.
2. The Consolidated Financial Results have been reviewed by Statutory Auditors and have provided Auditor's Report for the half year ended September 30, 2026.
3. The Wholly owned subsidiary company named M/s Gabriel Ingrevia Limited which was incorporated on April 09, 2025**.** Hence, consolidated figures are given from the date of incorporation up to September 30, 2026.
4. The Consolidated financial results for the half year ended September 30, 2026 will be available on Company's website www.Gabrielpetstraps.com.

**For Gabriel Pet Straps Limited**

SHAH JAY PARESHBHAI

Digitally signed by SHAH JAY PARESHBHAI
Date: 2026.11.14 17:41:00 +05'30'

**Mr. Jay Pareshbhai Shah**
**Managing Director and CFO**
**DIN: 08959842**

**Date: November 14, 2026**
**Place: Paddhari, Rajkot**