



Date:-04.09.2023

To
National Stock Exchange of India Limited
Exchange Plaza
Bandra Kurla Complex, Bandra (East)
Mumbai – 400051

Scrip Symbol: GLOBALPET

Sub: Outcome of Board Meeting pursuant to Regulation 30 of the securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir / Madam,

This is to inform you that the Board of Directors at their meeting held today i.e. Monday, 2023 have inter alia, considered and approved the following:

1. Audited Financial Results of the company for the year ended on 31st March, 2023 and Auditor's Report thereon.

The Board of Directors have approved the Audited Financial Results for the year ended 31st March, 2023. In terms of Regulation 33 of the Listing Regulations and pursuant to the approval of the Board of Directors of the Company, we are enclosing herewith the copy of the following:

- a) Audited Financial Results for the year ended 31st March, 2023;
 - b) Statement of Assets and Liabilities as on 31st March, 2023;
 - c) Cash Flow statement as on 31 st March, 2023;
 - d) Auditor's Report on the Audited Financial Results for the year ended 31st March, 2023
2. The 10th Annual General Meeting of the Company will be held on Saturday, 30th September, 2023 at 11:00 a.m. at the Registered Office of the Company at Unit 108 & 109, Karishma Industrial, Estate, Dhumal Nagar Valiv, Vasai Thane - 401208
 3. The Company's Register of Members & Share Transfer books (Annual) pursuant to Regulation 42 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 will remain closed from Sunday, 24th September, 2023 to Saturday, 30th September, 2023 (both days inclusive).
 4. The remote e-voting period will commence on Wednesday, 27th September, 2023 (IST 09:00 A.M.) and will end on Friday, 29th September, 2023 (IST 05:00 P.M.).
 5. Appointment of Nikunj kiri, Practicing company secretary, as the Scrutinizer's for the upcoming 10th Annual General Meeting of the Company
 6. Appointment of Nikunj kiri, Practicing company secretary, as the Secretarial Auditor of the Company for Financial Year 2023-24



The information required to be submitted pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 is provided in the enclosed Annexure -I.

The meeting of the Board of Directors commenced at 11:30 a.m. and concluded at 2:00 p.m.

Kindly take the same on record and acknowledge the receipt.

Thanking you

For GLOBAL PET INDUSTRIES LIMITED

BIPIN

NANUBHAI

PANCHAL

BIPIN NANUBHAI PANCHAL

Managing Director

DIN: 00120996

Digitally signed by BIPIN
NANUBHAI PANCHAL
Date: 2023.09.04
14:14:43 +05'30'



Encl : As Above



Date:-04.09.2023

To,
The Manager - Listing Compliance
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C-I, Block-G,
Bandra Kurla Complex, Bandra (E)
Mumbai-400051.

Company Symbol: GLOBALPET

Dear Sir/Madam,

Subject: Submission of Audited Financial Results for year ended on 31st March, 2023 under regulation 33(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 along with Auditor's Report and Declaration for the Auditor's Report with Unmodified Opinion(s).

In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") and other applicable provisions, please find enclosed herewith the Audited Financial Results for the year ended on 31st March, 2023 along with Auditor's Report and Declaration for the Auditor's Report with unmodified Opinion(s).

We request you to take the above information on your records and disseminate the same on your respective website.

Thanking You,

For GLOBAL PET INDUSTRIES LIMITED


BIPIN NANUBHAI PANCHAL
Managing Director
DIN: 00120996





Date:-04.09.2023

To,
The Manager - Listing Compliance
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C-I, Block-G,
Bandra Kurla Complex, Bandra (E)
Mumbai-400051.

Company Symbol: GLOBALPET

Dear Sir/Madam,

Subject: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In Compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification no. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 and circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company, Manhar Mandaliya, Chartered Accountant (FRN: 126583W) have issued an Audit Report on the Audited Financial Results of the Company for the year ended 31st March, 2023 with unmodified opinion(s).

Kindly take the above information on record.

Thanking You,

For GLOBAL PET INDUSTRIES LIMITED


BIPIN NANUBHAI PANCHAL
Managing Director
DIN: 00120996



MANHAR MANDALIYA & CO.

CHARTERED ACCOUNTANTS

MANHAR MANDALIYA
B.Com., LL.B., F.C.A.

Office No.101, 1st Floor,
Panchvati Co-op. Hsg. Soc. Ltd.
Corner of S.V.Road & Bajaj Road,
Kandivli (w), Mumbai – 400067.
☎ 7506648182 / 7506688182
E – Mail: admin@manharmandaliya.com

INDEPENDENT AUDITORS' REPORT

To

The Members of

M/s. GLOBAL PET INDUSTRIES LIMITED

(Formerly Known as Global Pet Industries Private Limited).

REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

OPINION

We have audited the accompanying financial statements of **M/S. GLOBAL PET INDUSTRIES LIMITED** ("the company"), which comprise the Balance Sheet as at 31st March 2023, the statement of Profit and Loss and Cash Flow Statement for the year then ended, and notes to the financial Statements including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023 and its profit and loss for the year ended on that date and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

Emphasis of Matter

Information other than the Financial Statements and Auditor's Report thereon

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the financial statements and our auditors' report thereon.

Contd.2/-



Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statement

The Company's Management and Board of Directors are responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of the financial statements that give a true and fair view of the financial position, and financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act, read with Companies (Accounts) Rules, 2014(as amended). This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

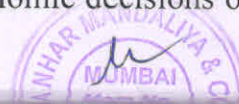
In preparing the financial statements, management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



Contd.3/-

As part of an audit in accordance with SAs, we exercise professional judgment and maintain an attitude of professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Contd.4/-

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, we give in the "Annexure -A" a statement on the matters specified in paragraphs 3 & 4 of the order, to the extent applicable.
2. (A) As required by section 143(3) of the Act, we report that:
 - 1) We have sought and obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - 2) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - 3) The Balance sheet and the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this report are in agreement with the books of account.
 - 4.) In our opinion, the aforesaid financial statements comply with the accounting standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - 5) On the basis of written representation received from the directors, as on March 31, 2023 and taken on record by the Board of directors, none of the directors is disqualified as on March 31, 2023 from being appointed as a director in terms of Section 164(2) of the Act
 - 6) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, the company is exempt from getting an audit opinion on internal financial control.
- (B) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - (a) The Company does not have any pending litigations which would impact its financial position.
 - (b) The Company does not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.
 - (c) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year.



Contd.5/-

- (d) (i) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- (ii) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- (iii) Based on audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.
- (e) The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.
- (C) With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.

FOR MANHAR MANDALIA & CO.
CHARTERED ACCOUNTANTS
Firm Regn. No. 126583W

Manmohan



Place: Mumbai

Date: 4 SEP 2023

(M. T. MANDALIYA)
PROPRIETOR
M.No.035229

UDIN:- 23035229B6WKTV9369

MANHAR MANDALIYA & CO.

CHARTERED ACCOUNTANTS

MANHAR MANDALIYA
B.Com., LL.B., F.C.A.

Office No.101, 1st Floor,
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ANNEXURE –A TO INDEPENDENT AUDITORS' REPORT – 31st March 2023

Report as required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 (Refer to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

With reference to the Annexure A referred to in the Independent Auditors' Report to the members of **M/s. GLOBAL PET INDUSTRIES LIMITED** (Formerly Known as Global Pet Industries Private Limited) on the financial statements for the year ended March 31, 2023, we report the following:

- (i) (a) (A) The Company has proper records related to full particulars including quantitative details and Situation of Property, Plant and Equipment.
- (B) The company is not having any intangible asset. Therefore, the provisions of Clause (i)(a)(B) of paragraph 3 of the order are not applicable to the company.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has a regular programme of physical verification of its property, plant and equipment by which all property, Plant and equipment have been physically verified by the management at reasonable intervals. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the company and nature of its business.
- No material discrepancies were noticed on such verification during the year.
- (c) There are no immovable properties, which are not held in the name of the company.
- (d) The company has not revalued its Property, Plant and Equipment during the year. Therefore, the provisions of Clause (i) (d) of paragraph 3 of the order are not applicable to the company.
- (e) No proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder. Therefore, the provisions of Clause (i) (e) of paragraph 3 of the order are not applicable to the company.
- (ii) (a) In our opinion, physical verification of inventory has been conducted at reasonable intervals by the management and the coverage and procedure of such verification by the management is appropriate. No material discrepancies were noticed on such verification.
- (b) During any point of time of the year, the company has not been sanctioned any working capital limits, from banks or financial institutions on the basis of security of current assets. Therefore, the provisions of Clause (ii) (b) of paragraph 3 of the order are not applicable to the company.



Cond.2/-

(iii) During the year, the company has not made any investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Therefore, the provisions of clause 3(iii) of the said Order are not applicable to the company.

(iv) The company has not made any loans, investments, guarantees and security on which provisions of section 185 and 186 of the Companies Act 2013 are applicable. Therefore, the provisions of clause 3(iv) of the said Order are not applicable to the company

(v) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from public. Therefore, the provisions of Clause (v) of paragraph 3 of the order are not applicable to the Company.

(vi) As explained to us, the Central Government of India has not specified the maintenance of cost records under sub-section (1) of Section 148 of the Act for any of the products of the Company. Therefore, the provisions of Clause (vi) of paragraph 3 of the order are not applicable to the Company.

(vii) (a) The Company is generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income tax, Duty of Customs, GST, Cess and other statutory dues with the appropriate authorities to the extent applicable to it. There are no undisputed amounts payable in respect of income tax, duty of customs, GST or cess which have remained outstanding as at December 31, 2022 for a period of more than 6 months from the date they became payable.

(b) According to the information and explanations given to us, there are not any statutory dues referred in sub clause(a) which have not been deposited on account of any dispute. Therefore, the provisions of Clause (vii)(b) of paragraph 3 of the order are not applicable to the Company.

(viii) According to the information and explanations given to us, and on the basis of our examination of the records of the company, the company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.

(ix) In our opinion and according to the information and explanations given to us, the Company has not taken any loans or borrowings from any lender. Accordingly, the provisions of paragraph 3(ix) is not applicable to the company.

(x) (a) The Company has not raised money by way of initial public offer or further public offer (including debt instruments) during the year. Therefore, the provisions of Clause (x)(a) of paragraph 3 of the order are not applicable to the Company.

(b) In our opinion and according to the information and explanations given to us, the company has not made preferential allotment or private placement of shares during the year. Therefore, the provisions of Clause (x) (b) of paragraph 3 of the order are not applicable to the Company.

(xi) (a) We have not noticed any case of fraud by the company or any fraud on the Company by its officers or employees during the year. The management has also not reported any case of fraud during the year.

(b) During the year, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) As auditor, we did not receive any whistle- blower complaint during the year.



Cond.3/-

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(xii) The company is not a Nidhi Company. Therefore, the provisions of Clause (xii) of paragraph 3 of the order are not applicable to the Company.

(xiii) As per the information and explanations received to us all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable, and the details have been disclosed in the financial statements, etc., as required by the applicable accounting standards. Identification of related parties were made and provided by the management of the company.

(xiv) The company is not covered by section 138 of the Companies Act, 2013, related to appointment of internal auditor of the company. Therefore, the company is not required to appoint any internal auditor. Therefore, the provisions of Clause (xiv) of paragraph 3 of the order are not applicable to the Company.

(xv) The Company has not entered into any non-cash transactions with directors or persons connected with him for the year under review. Therefore, the provisions of Clause (xv) of paragraph 3 of the order are not applicable to the Company.

(xvi) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Therefore, the provisions of Clause (xvi) of paragraph 3 of the order are not applicable to the Company.

(xvii) The company has not incurred cash loss in current financial year as well in immediately preceding financial year.

(xviii) There has been no resignation of the previous statutory auditors during the year.

(xix) On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.

(xx) There is no liability of the company under the provisions of section 135 of the Companies Act, relating to Corporate Social Responsibility. Therefore, the provisions of Clause (xx) of paragraph 3 of the order are not applicable to the Company.

(xxi) The company has not made investments in subsidiary company. Therefore, the company does not require to prepare consolidated financial statement. Therefore, the provisions of Clause (xxi) of paragraph 3 of the order are not applicable to the Company.

**FOR MANHAR MANDALIYA & CO.
CHARTERED ACCOUNTANTS
Firm Regn. No. 126583W**

Nonmandatory



Place: Mumbai

Date 04 SEP 2023

**(M.T. MANDALIYA)
PROPRIETOR
M. No. 035229
UDIN:- 23035229BGWKT9369**

M/S. GLOBAL PET INDUSTRIES LIMITED

(FORMERLY KNOWN AS M/S. GLOBAL PET INDUSTRIES PRIVATE LIMITED)

CIN :- U29253MH2013PLC246402

Balance Sheet As at 31st March 2023

RUPEES IN THOUSANDS

Particulars	Notes No.	Figures as at the end of current reporting period 31/03/2023	Figures as at the end of previous reporting period 31/03/2022
		(in Rs.)	(in Rs.)
<u>EQUITY AND LIABILITIES</u>			
I <u>Shareholders Funds</u>			
Share Capital	1	70,874.08	4,429.63
Reserve & Surplus	2	20,654.92	67,110.44
		91,529.00	71,540.07
II <u>Current Liabilities</u>			
Short Term Borrowing	3	-	1,028.58
Trade Payables	4		
a) total Outstanding dues of micro enterprises and small enterprises; and		19,930.98	6,224.98
b) total Outstanding dues of creditors other than micro enterprises and small enterprises		32,677.86	25,804.15
Other Current Liabilities	5	54,831.52	53,373.01
Short Term Provisions	6	20,540.16	9,500.27
		1,27,980.52	95,930.99
		2,19,509.52	1,67,471.06
<u>ASSETS</u>			
I <u>Non-current Assets</u>			
<u>Property, Plant and Equipment</u>			
Tangible Assets	7	7,403.90	14,038.31
Long Term Loans & Advances	8	2,108.40	859.39
		9,512.30	14,897.70
II <u>Current Assets</u>			
Inventories	9	80,093.93	52,515.80
Investment	10	10,985.29	10,985.29
Trade Receivables	11	35,220.17	16,352.07
Cash and Cash Equivalents	12	33,569.20	52,274.35
Short Term Loans & Advances	13	19,868.05	4,047.06
Other Current Assets	14	30,260.58	16,398.79
		2,09,997.22	1,52,573.36
		2,19,509.52	1,67,471.06

The accompanying notes are an integral part of the financial statements

As per our Report of Even Date

For and on behalf of Board of Directors

FOR MANHAR MANDALIYA & CO.

CHARTERED ACCOUNTANTS

Firm Reg No : 126583W

MANHAR T MANDALIYA

PROPRIETOR

Mem. No. 035229

BIPIN NANUBHAI PANCHAL

MANAGING DIRECTOR

DIN:-00120996

NIMESH RAJU RAICHURA

CFO

Nisha B.

NISHA BIPIN PANCHAL

WHOLE TIME DIRECTOR

DIN:-06514766

RASHMI KUMARI

COMPANY SECRETARY

Place : MUMBAI

Date : 04 SEP 2023

UDIN NO:- 23035229B9WKT V9369

Place : MUMBAI

Date : 04 SEP 2023



M/S. GLOBAL PET INDUSTRIES LIMITED

(FORMERLY KNOWN AS M/S. GLOBAL PET INDUSTRIES PRIVATE LIMITED)

CIN :- U29253MH2013PLC246402

Profit and Loss Statement for the Year ended 31st March, 2023

RUPEES IN THOUSANDS

Particulars	Note No.	Figures as at the end of current reporting period 31/03/2023	Figures as at the end of previous reporting period 31/03/2022
		Rs.	Rs.
I Revenue from Operations	15	3,44,257.81	2,76,057.13
II Other Income	16	7,235.61	3,988.21
III Total Revenue		3,51,493.42	2,80,045.34
IV EXPENSES			
Cost of Material Consumed			
Purchases of Goods	17	2,54,459.03	1,75,758.88
Changes in Inventories of	18		
Finished Goods		- 11,094.02	- 3,376.37
Work in Progress		- 5,001.02	- 1,462.26
Stock in Trade R M		- 11,483.09	2,893.20
Employee Benefit Expenses	19	42,252.62	34,910.25
Depreciation & Amortisation Expenses	20	2,274.41	2,278.82
Other Expenses	21	57,764.81	53,068.83
		3,29,172.74	2,64,071.34
V Profit Before Exceptional and Extraordinary Items and Tax		22,320.68	15,974.00
VI Exceptional Items		4,630.63	-
VII Profit Before Tax		26,951.32	15,974.00
VIII Tax Expenses			
Current Tax	22	- 7,138.28	- 4,030.18
Deferred Tax	23	175.87	
Net Tax Expenses		-6,962.41	-4,030.18
IX Profit for the Period from continuing opertations after Tax		19,988.90	11,943.82
X Earnings per Share			
Basic EPS (in Rs.)		2.82	26.96
Diluted EPS (in Rs.)		2.82	26.96
Face value per Equity Share		10.00	10.00

As per our Report of Even Date

FOR MANHAR MANDALIYA & CO.

CHARTERED ACCOUNTANTS

Firm Reg No : 126583W

Manhar T Mandaliya

MANHAR T MANDALIYA

PROPRIETOR

Mem. No. 035229



For and on behalf of Board of Directors

Bipin Nanubhai Panchal
BIPIN NANUBHAI PANCHAL

MANAGING DIRECTOR

DIN:-00120996

Nimesh Raju Raichura

NIMESH RAJU RAICHURA

CFO

Nisha Bipin Panchal

NISHA BIPIN PANCHAL

WHOLE TIME DIRECTOR

DIN:-06514766

Rashmi Kumari

RASHMI KUMARI

COMPANY SECRETARY



Place : MUMBAI

Date: 04 SEP 2023

UDIN NO :- 23035229BQWKTV9369

Place : MUMBAI

Date: 04 SEP 2023

Global Pet Industries Limited
(FORMERLY KNOWN AS M/S. GLOBAL PET INDUSTRIES PRIVATE LIMITED)

CIN :- U29253MH2013PLC246402

Cash Flow Statement for the Year Ended 31/03/2023

RUPEES IN THOUSANDS

		Year Ended		Year Ended
		2022-23		2021-22
A	Cash flows from Operating Activities			
	Net Profit Before Tax and Extra Ordinary Items	22,320.68		15,974.00
	Adjustments for:			
	Depreciation and Amortization	2,274.41	2,278.82	
	Provision for Tax	7,138.28	4,753.23	
	Deferred Tax	175.87	9,588.56	7,032.05
	Operating Profit Before Working Capital Changes	31,909.24		23,006.05
	Increase/Decrease in Trade Receivables	-18,868.10	-603.97	
	Increase/Decrease in inventories	-27,578.13	-1,945.43	
	Increase/Decrease in Investment	-	-985.29	
	Increase/Decrease in Short Term Advances	-15,821.00	1,154.03	
	Increase/Decrease in Other Current Assets	-14,116.60	-5,553.34	
	Increase/Decrease in Trade payables	20,579.71	-14,686.85	
	Increase/Decrease in Other Current Liabilities	1,458.51	14,860.33	
	Increase /Decrease in Short Term Provisions	3,901.64	-50,443.96	-15,387.68
	Net Cash Generated from / Used in Operations	-18,534.71		7,618.37
	Direct Tax Paid (Net)	-7,138.28		-4,753.23
	Net Cash Generated from/(Used in) Operating Activities	-25,673.00		2,865.14
B	Cash flows from Investing Activities			
	Purchase of Fixed Assets	-3,426.07	-354.37	
	Proceeds from sale of Fixed Assets	12,671.50	-	
	Payment for Loans & advances	-1,249.01	-279.50	
	Net Cash Used in Investing Activities	7,996.42		-633.87
C	Cash flows from Financing Activities			
	Proceed / Repayment Short Term Borrowing	-1,028.58	-4,006.57	
	Net Cash Generated from/(Used in) Financing Activities	-1,028.58		-4,006.57
	Net increase / Decrease in cash and cash equivalents	-18,705.15		-1,775.31
	Cash and cash equivalents at beginning of period	52,274.35		54,049.66
	Cash and cash equivalents at end of period	33,569.20		52,274.35

The above Cash Flow Statement has been Prepared Under the "Indirect Method" as set out in the Accounting Standard -3 on Cash Flow Statement.

The accompanying notes are an integral part of the financial statements.

As per our Report of Even Date

FOR MANHAR MANDALIYA & CO.
CHARTERED ACCOUNTANTS
Firm Reg No : 126583W

Manhar T Mandaliya

MANHAR T MANDALIYA
PROPRIETOR
Mem. No. 035229



For and on behalf of Board of Directors

Bipin Nanubhai Panchal
BIPIN NANUBHAI PANCHAL
MANAGING DIRECTOR
DIN:-00120996

Nisha Bipin Panchal
NISHA BIPIN PANCHAL
WHOLE TIME DIRECTOR
DIN:-06514766

Nimesh Raju Raichura
NIMESH RAJU RAICHURA
CFO

Rashmi Kumari
RASHMI KUMARI
COMPANY SECRETARY

Place : MUMBAI

Date : 04 SEP 2023

UDIN NO :- 23035229BGWKT9369

Place : MUMBAI

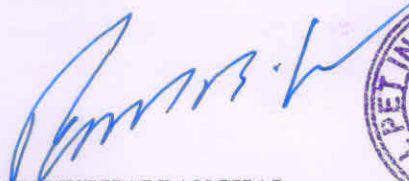
Date : 04 SEP 2023



**Notes:**

1. The above financial results have been reviewed by the audit committee and approved by the Board of Directors at their respective meetings held on 04th September, 2023. The statutory Auditors have carried out the audit for the year ended on 31st March 2023 and issued unmodified report thereon. These results are available on Company's website.
2. The Figures of the previous year have been regrouped /reclassified, wherever necessary to confirm to the current year classification.
3. The Company is operating only in one segment and hence the provisions relating to the Segment Reporting as per AS-17 "Segment Reporting" are not applicable.
4. The Company has listed on the Emerge platform of the National Stock Exchange of India Limited (NSE EMERGE) w.e.f. 10th July 2023.
5. The Company has made the initial Public Offer of 27,00,000 equity shares of Rs. 10 each with the premium of Rs. 39 each aggregating to Rs.13,23,00,000 which was fully subscribed and shares were allotted on 05/07/2023.
6. There are no investors Complaints pending as on 31st March 2023.

For M/S. GLOBAL PET INDUSTRIES LIMITED
CIN :- U29253MH2013PLC246402


BIPIN NANUBHAI PANCHAL
MANAGING DIRECTOR
DIN:-00120996



Place: Mumbai
Date: 04.09.2023