



WORTH PERIPHERALS LIMITED

Regd. Office: 102, Sanskriti Apartment 44, Saket Nagar, Indore - 452018 (M.P.) India

CIN: L67120MP1996PLC010808

Phone: 0731-2560267, 2560348 Telefax: +91-731-2563425

E-mail: investors@worthindia.com Website: www.worthindia.com

Date: November 14, 2024

To,
The Manager, Listing Department
National Stock Exchange of India Ltd.
Exchange Plaza, Plot No. C/1, G-Block,
Bandra-Kurla Complex, Bandra (East),
Mumbai - 400051
Maharashtra, India.

NSE Symbol: WORTH

Sub: Outcome of the Board Meeting held on November 14, 2024 and Submission of Un-audited Financial Results (Standalone and Consolidated) along with the Limited Review Report for the quarter and half year ended September 30, 2024.

Ref: Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

With reference to above-mentioned, we wish to inform you that the Board of Directors in its Meeting held on **Thursday, November 14, 2024** has, inter-alia, approved the following:

- 1) Considered and Approved the Un-Audited Standalone & Consolidated Financial Results of the Company for the 02nd Quarter and Half year ended September 30, 2024.
- 2) Considered the Limited Review Report on Unaudited Financial Results (Standalone & Consolidated) for the 02nd Quarter and Half year ended September 30, 2024 pursuant to Regulation 33(2)(c) of SEBI (LODR) Regulations, 2015

The Meeting of the Board of Directors commenced at **11:00 AM** and concluded **04:10 PM** Also, the trading window for dealing in Companies Securities shall remain closed till 48 hours from this announcement. The same is being communicated to all designated persons.

The information will also be available on the Website of the Company at www.worthindia.com

You are kindly requested to acknowledge and update the same in your records.

Thanking you.
Yours faithfully,
For, Worth Peripherals Limited

Radhika Tripathi
Company Secretary & Compliance Officer
M. No.: ACS 70414

Enclosed:

1. **Un-Audited Standalone Financial Results for the 02nd Quarter and Half year ended September 30, 2024**
2. **Un-Audited Consolidated Financial Results for the 02nd Quarter and Half year ended September 30, 2024**
3. **Limited Review Report thereon**

Worth Peripherals Limited

Registered Office : 102 Sanskrati Appartment 44 Saket Nagar, Indore-452018 (M.P.) India

CIN : L67120MP1996PLC010808

Website:www.worthindia.com

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30,2024

(Rs. in Lakhs), unless otherwise stated

| S.no. | Particulars | Quarter ended | | | Half Year Ended | | Year Ended |
|-------|---|-----------------|-----------------|-----------------|------------------|-----------------|------------------|
| | | 30.09.2024 | 30.06.2024 | 30.09.2023 | 30.09.2024 | 30.09.2023 | 31.03.2024 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| 1 | Income | | | | | | |
| | Revenue from Operations | 4,921.05 | 4,829.64 | 4,363.05 | 9,750.69 | 8,645.99 | 17,396.38 |
| | Other Income | 165.53 | 138.39 | 114.89 | 303.92 | 336.34 | 931.81 |
| | Total Income | 5,086.58 | 4,968.03 | 4,477.93 | 10,054.61 | 8,982.32 | 18,328.19 |
| 2 | Expenses | | | | | | |
| | (a) Cost of material consumed | 3,549.57 | 3,501.30 | 3,088.10 | 7,050.87 | 6,152.59 | 12,286.22 |
| | (b) Changes in inventories of finished goods, work-in-progress and stock in trade | 1.18 | 9.41 | 2.92 | 10.59 | (9.57) | (29.36) |
| | (c) Employee benefit expenses | 345.78 | 312.59 | 304.67 | 658.37 | 586.50 | 1,169.08 |
| | (d) Finance costs | 3.21 | 2.41 | 1.98 | 5.62 | 5.01 | 10.95 |
| | (e) Depreciation and amortisation expense | 117.57 | 123.67 | 121.63 | 241.24 | 241.41 | 476.22 |
| | (f) Other expenses | 647.29 | 589.58 | 594.98 | 1,236.87 | 1,159.11 | 2,289.83 |
| | Total expenses | 4,664.60 | 4,538.96 | 4,114.27 | 9,203.56 | 8,135.04 | 16,202.94 |
| 3 | Profit before exceptional item and tax (1-2) | 421.98 | 429.07 | 363.66 | 851.05 | 847.28 | 2,125.25 |
| 4 | Exceptional items | - | - | - | - | - | - |
| 5 | Profit before tax (3+4) | 421.98 | 429.07 | 363.66 | 851.05 | 847.28 | 2,125.25 |
| 6 | Tax expenses | | | | | | |
| | Current tax | 117.61 | 97.75 | 93.18 | 215.36 | 210.68 | 515.58 |
| | Deffered tax | (1.34) | (1.02) | (0.71) | (2.36) | 11.28 | 20.39 |
| | Total tax expenses | 116.27 | 96.73 | 92.46 | 213.00 | 221.95 | 535.97 |
| 7 | Profit after tax | 305.71 | 332.34 | 271.20 | 638.05 | 625.33 | 1,589.28 |
| 8 | (A) Other comprehensive income/(Loss) | | | | | | |
| | Items that will not be reclassified to statement of profit or loss | | | | | | |
| | (a) Gain/(Loss) on remeasurement of the defined benefit plans | (0.60) | (0.59) | 0.94 | (1.19) | 1.88 | (2.37) |
| | (b) Income tax effect on above | 0.15 | 0.15 | (0.23) | 0.30 | (0.47) | 0.60 |
| | Total other comprehensive income | (0.45) | (0.44) | 0.71 | (0.89) | 1.41 | (1.77) |
| 9 | Total comprehensive income for the period (7+8) | 305.26 | 331.90 | 271.90 | 637.16 | 626.73 | 1,587.51 |
| 10 | Paid up equity share capital (face value Rs.10 Per share) | 1,575.10 | 1,575.10 | 1,575.10 | 1,575.10 | 1,575.10 | 1,575.10 |
| 11 | Other equity | | | | | | 14,254.27 |
| 12 | Earnings per equity share of Rs 10 each | | | | | | |
| | Basic and diluted earnings per share after exceptional items (Rs.) | 1.94 | 2.11 | 1.72 | 4.05 | 3.97 | 10.09 |

1 The above results for the quarter and half year ended 30th Sept, 2024, which have been subjected to limited review by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 14th November, 2024 in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

2 The above financial results have been prepared accordance with the Indian Accounting Standards (Ind As) as prescribed under Section 133 of the Companies Act 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India.

3 The Company has identified "Manufacture and Sale of Corrugated Boxes" as the single operating segment for the continued operations in the Standalone and Consolidated Financial Statement as per Ind AS -108 - Operating Segments.

For Worth Peripherals Limited

Date : 14.11.2024

Place : INDORE

Raminder Singh Chadha
Managing Director
DIN:00405932

Worth Peripherals Limited

Registered Office : 102 Sanskrati Apartment 44 Saket Nagar, Indore-452018 (M.P.) India

CIN : L67120MP1996PLC010808

UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2024

(Rs. in Lakhs)

| Particulars | | As at | As at |
|-------------|--|------------------|------------------|
| | | 30.09.2024 | 31.03.2024 |
| | | Unaudited | Audited |
| A | ASSETS | | |
| 1 | Non-current assets | | |
| | (a) Property ,plant and equipment | 5,710.81 | 6,051.49 |
| | (b) Financial Assets | | |
| | (i) Investments | 2,284.36 | 2,174.40 |
| | (ii) Other financial assets | 64.05 | 62.35 |
| | (c) Other non-current assets | 2.24 | 3.81 |
| | Total non-current assets | 8,061.46 | 8,292.05 |
| 2 | Current assets | | |
| | (a) Inventories | 1,230.16 | 1,571.45 |
| | (b) Financial assets | | |
| | (i) Trade receivables | 2,873.93 | 2,705.69 |
| | (ii) Cash and cash equivalents | 64.13 | 99.49 |
| | (iii) Bank balances other than (ii) above | 5,500.28 | 4,819.75 |
| | (iv) Others financial assets | 34.10 | 29.89 |
| | (c) Other current assets | 61.76 | 77.22 |
| | Total current assets | 9,764.36 | 9,303.49 |
| | Total Assets | 17,825.82 | 17,595.54 |
| B | EQUITY AND LIABILITIES | | |
| | EQUITY | | |
| | (a) Equity share capital | 1,575.10 | 1,575.10 |
| | (b) Other equity | 14,851.28 | 14,254.27 |
| | Total equity | 16,426.38 | 15,829.37 |
| | Liabilities | | |
| 1 | Non - current liabilities | | |
| | (a) Financial Liabilities | | |
| | (i) Borrowings | - | - |
| | (ii) Lease liabilities | 43.91 | 44.42 |
| | (b) Provisions | 36.26 | 35.40 |
| | (c) Deferred tax liabilities (net) | 773.76 | 776.42 |
| | Total non-current liabilities | 853.93 | 856.24 |
| 2 | Current liabilities | | |
| | (a) Financial Liabilities | | |
| | (i) Borrowings | - | 144.50 |
| | (ii) Lease liabilities | 0.98 | 0.93 |
| | (iii) Trade payables | | |
| | (a) Total outstanding dues of micro and small enterprises | 27.06 | 83.39 |
| | (b) Total outstanding dues of creditors other than micro and small enterprises | 371.42 | 405.59 |
| | (iv) Other financial liabilities | - | - |
| | (b) Other current liabilities | 82.30 | 130.93 |
| | (c) Provisions | 5.96 | 5.81 |
| | (d) Current tax liability (net) | 57.79 | 138.78 |
| | Total current liabilities | 545.51 | 909.93 |
| | Total liabilities | 1,399.44 | 1,766.17 |
| | Total equity & liabilities | 17,825.82 | 17,595.54 |

Date : 14.11.2024

Place : INDORE

For Worth Peripherals Limited

Raminder Singh Chadha
Managing Director
DIN : 00405932

Worth Peripherals Limited

Regd. Office : 102 Sanskrati Apartment 44 Saket Nagar, Indore-452018 (M.P.) India

CIN: L67120MP1996PLC010808

UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2024

(Rs. in Lakhs)

| | Particulars | For the half year ended 30.09.2024 | For the half year ended 30.09.2023 |
|-----------|--|---------------------------------------|---------------------------------------|
| A. | CASH FLOW FROM OPERATING ACTIVITIES | | |
| | Profit before tax | 851.05 | 847.28 |
| | Adjustment for: | | |
| | Depreciation and amortization expense | 241.24 | 241.41 |
| | Net (Profit) / Loss on sale of property, plant and equipment (net) | 0.33 | (2.11) |
| | Interest income | (193.95) | (214.65) |
| | Finance costs | 5.62 | 5.01 |
| | Operating Profit before working capital changes | 904.29 | 876.94 |
| | Movements in working capital | | |
| | (Increase)/ Decrease in Inventories | 341.29 | 117.86 |
| | (Increase)/ Decrease in Trade receivables | (168.24) | (225.67) |
| | Increase/decrease in other current financial assets | (4.21) | 17.07 |
| | Increase/decrease in other current assets | 15.46 | 187.58 |
| | Increase/decrease in Trade payables | (90.51) | (203.09) |
| | (Increase)/ Decrease in other current liabilities | (48.62) | 0.89 |
| | Increase/ (Decrease) in Provisions | (0.19) | (0.02) |
| | Cash generated from operations | 949.27 | 771.56 |
| | Net Income Tax (Paid) / refund received | (296.33) | (221.53) |
| | Net cash generated from/ (used in) Operating Activities (A) | 652.94 | 550.03 |
| B. | CASH FLOW FROM INVESTING ACTIVITIES | | |
| | Payments for purchase property, plant and equipment | (140.83) | (84.49) |
| | Proceeds from disposal of property, plant and equipment | 9.95 | 2.58 |
| | (Increase)/ Decrease in other non-current assets | (0.13) | 3.79 |
| | Proceeds from Capital Subsidy | 230.00 | |
| | Interest received | 193.95 | 128.05 |
| | Investment in subsidiary entities and joint ventures | (109.97) | (130.26) |
| | Bank Balances not consider as cash & cash equivalents | (680.53) | (202.41) |
| | Net cash generated from/ (used in) Investing Activities (B) | (497.56) | (282.74) |
| C. | CASH FLOW FROM FINANCING ACTIVITIES | | |
| | Proceeds from borrowings | - | 10.00 |
| | Repayments of borrowings | (144.50) | (180.00) |
| | Finance costs | (5.62) | (5.01) |
| | Dividend paid | (40.15) | (40.47) |
| | Repayment towards Lease Liability | (0.47) | (0.42) |
| | Net cash from/ (used in) Financing Activities (C) | (190.74) | (215.90) |
| | Net increase/ (decrease) in Cash and Cash Equivalents (A+B+C) | (35.36) | 51.39 |
| | Cash and Cash Equivalents at the beginning of the period | 99.49 | 106.97 |
| | Cash and Cash Equivalents at the end of the period | 64.13 | 158.36 |

Date : 14.11.2024

Place : INDORE

For Worth Peripherals Limited

Raminder Singh Chadha
Managing Director
DIN : 00405932

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To,
The Board of Directors
Worth Peripherals Limited
Indore (M.P.)

We have reviewed the accompanying statement of unaudited Standalone Financial results ("the statement") of **Worth Peripherals Limited** ("the company") for the quarter ended 30th September, 2024 and year to date from 01st April, 2024 to 30th September, 2024 attached herewith. The Statement has been prepared by the Company's Management pursuant to requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 as amended ("the listing regulations").

This statement, which is the responsibility of the Company's management and approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with rule 3 of Companies (Indian Accounting Standards) Rules, 2015 (as amended), in compliance with Regulation 33 issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statements based on our review.

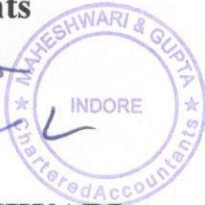
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. 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 be



aware of all significant matters that might be identified in 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 financial results prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard (Ind AS) and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For MAHESHWARI & GUPTA
Chartered Accountants
FRN: 006179C



CA. SUNIL MAHESHWARI
Partner
M.No. 403346

Date: 14/11/2024

Place: Indore

UDIN: 24403346BKALRF3095

Worth Peripherals Limited

Registered Office : 102 Sanskrati Apartment 44 Saket Nagar, Indore-452018 (M.P.) India
CIN : L67120MP1996PLC010808

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30,2024

(Rs. in Lakhs)

| S.no. | Particulars | Quarter Ended | | | Half Year Ended | | Year Ended |
|-------|--|-----------------|-----------------|-----------------|------------------|------------------|------------------|
| | | 30.09.2024 | 30.06.2024 | 30.09.2023 | 30.09.2024 | 30.09.2023 | 31.03.2024 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| 1 | Income | | | | | | |
| | Revenue from operations | 7,025.05 | 6,632.69 | 6,073.66 | 13,657.74 | 11,965.06 | 23,845.75 |
| | Other income | 102.84 | 95.51 | 92.17 | 198.35 | 270.30 | 844.16 |
| | Total income | 7,127.89 | 6,728.20 | 6,165.83 | 13,856.09 | 12,235.36 | 24,689.91 |
| 2 | Expenses | | | | | | |
| | (a) Cost of material consumed | 5,174.40 | 4,911.36 | 4,440.81 | 10,085.76 | 8,769.26 | 17,366.77 |
| | (b) Changes in inventories of finished goods Work in progress and stock in trade | (15.61) | 18.08 | (14.65) | 2.47 | (33.59) | (46.08) |
| | (c) Employee benefit expenses | 438.39 | 398.14 | 402.76 | 836.53 | 768.82 | 1,580.31 |
| | (d) Finance costs | 21.03 | 20.64 | 59.48 | 41.67 | 98.30 | 168.74 |
| | (e) Depreciation and amortisation expense | 162.67 | 169.61 | 155.43 | 332.28 | 307.55 | 614.88 |
| | (f) Other expenses | 803.84 | 697.24 | 776.86 | 1,501.08 | 1,443.73 | 2,809.05 |
| | Total expenses | 6,584.72 | 6,215.07 | 5,820.69 | 12,799.79 | 11,354.07 | 22,493.67 |
| 3 | Profit/(loss) before exceptional items and tax (1-2) | 543.17 | 513.13 | 345.15 | 1,056.30 | 881.30 | 2,196.24 |
| 4 | Exceptional Items | - | - | - | - | - | - |
| 5 | Profit/(loss) before tax (3+4) | 543.17 | 513.13 | 345.15 | 1,056.30 | 881.30 | 2,196.24 |
| 6 | Tax expenses | | | | | | |
| | Current tax | 117.70 | 97.75 | 39.98 | 215.45 | 184.98 | 517.10 |
| | Deferred tax | 57.73 | 39.53 | 26.70 | 97.26 | 38.66 | 47.24 |
| | Total tax expenses | 175.43 | 137.28 | 66.68 | 312.71 | 223.64 | 564.34 |
| 7 | Profit/(Loss) after tax for the period (5-6) | 367.74 | 375.85 | 278.47 | 743.59 | 657.66 | 1,631.90 |
| 8 | (A) Other comprehensive income/(Loss) | | | | | | |
| | Items that will not be reclassified to statement of profit or loss | | | | | | |
| | (a) Gain/(Loss) on remeasurement of the defined benefit plans | (0.51) | (0.50) | 0.94 | (1.01) | 1.88 | (2.01) |
| | (b) Income tax effect on above | 0.12 | 0.12 | (0.23) | 0.24 | (0.47) | 0.48 |
| | Total other comprehensive income | (0.39) | (0.38) | 0.71 | (0.77) | 1.41 | (1.53) |
| 9 | Total comprehensive income for the period (7+8) | 367.35 | 375.47 | 279.18 | 742.82 | 659.06 | 1,630.37 |
| 9A | Profit after tax for the period attributable to | | | | | | |
| | Owners of the company | 303.73 | 330.38 | 272.25 | 634.11 | 627.21 | 1,588.33 |
| | Non controlling interest | 64.01 | 45.47 | 6.21 | 109.48 | 30.44 | 43.57 |
| | Total | 367.74 | 375.85 | 278.46 | 743.59 | 657.66 | 1,631.90 |
| 9B | Other comprehensive income attributable to | | | | | | |
| | Owners of the company | (0.42) | (0.41) | 0.71 | (0.83) | 1.41 | (1.53) |
| | Non controlling interest | 0.03 | 0.03 | - | 0.06 | - | - |
| | Total | (0.39) | (0.38) | 0.71 | (0.77) | 1.41 | (1.53) |
| 9C | Total comprehensive income attributable to | | | | | | |
| | Owners of the company | 303.31 | 329.97 | 272.96 | 633.28 | 628.62 | 1,586.80 |
| | Non controlling interest | 64.04 | 45.50 | 6.21 | 109.54 | 30.44 | 43.57 |
| | Total | 367.35 | 375.47 | 279.17 | 742.82 | 659.06 | 1,630.37 |
| 10 | Paid-up equity share capital (Face Value Rs. 10 Each) | 1,575.10 | 1,575.10 | 1,575.10 | 1,575.10 | 1,575.10 | 1,575.10 |
| 11 | Other equity | | | | | | 14,255.84 |
| 12 | Basic and Diluted earning per equity share after exceptional items (Rs.) | 1.93 | 2.10 | 1.73 | 4.03 | 3.98 | 10.08 |

1 The above unaudited consolidated financial results for the quarter and half year ended September 30, 2024 have been reviewed by the Audit Committee and taken on record and approved by the Board of Directors at their respective meetings held on November 14th, 2024. The statutory auditors of the Company have reviewed these consolidated financial results pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended.

2 The above unaudited consolidated financial results have been prepared in accordance with the recognition and measurement principles stated therein and prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as amended and other accounting principles generally accepted in India and in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended.

3 The Group has only one reportable segment namely 'Manufacture and Sale of Corrugated Boxes' as per Ind AS 108 – Operating Segments.

4 The company is having control over the subsidiary entities "M/s Yash Packers, Mumbai" and "Worth Wellness Private Limited, Indore" and results have been consolidated as per Ind AS 110- "Consolidated Financial Statements" notified under Section 133 of The Companies Act, 2013.

Date : 14.11.2024
Place : INDORE

For Worth Peripherals Limited

Raminder Singh Chadha
Managing Director
DIN : 00405932

Worth Peripherals Limited

Registered Office : 102 Sanskrati Apartment 44 Saket Nagar, Indore-452018 (M.P.) India

CIN : L67120MP1996PLC010808

UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2024

(Rs. in Lakhs)

| Particulars | | As at | As at |
|-------------|--|------------------|------------------|
| | | 30.09.2024 | 31.03.2024 |
| | | Unaudited | Audited |
| A | ASSETS | | |
| 1 | Non-current assets | | |
| | (a) Property plant and equipment | 8,654.55 | 9,083.39 |
| | (b) Capital work -in- Progress | 60.98 | 60.98 |
| | (c) Financial Assets | | |
| | (i) Other Financial assets | 134.08 | 131.27 |
| | (d) Other non-current assets | 336.12 | 338.05 |
| | Total non -current assets | 9,185.73 | 9,613.69 |
| 2 | Current assets | | |
| | (a) Inventories | 1,632.80 | 2,015.77 |
| | (b) Financial Assets | | |
| | (i) Trade receivables | 4,423.32 | 3,935.23 |
| | (ii) Cash and Cash Equivalents | 98.29 | 113.47 |
| | (iii) Bank Balances other than (ii) above | 5,500.28 | 4,819.75 |
| | (iv) Loans | - | - |
| | (v) Other financial assets | 34.32 | 30.08 |
| | (c) Other current assets | 125.12 | 128.12 |
| | Total current assets | 11,814.13 | 11,042.42 |
| | Total Assets | 20,999.86 | 20,656.11 |
| B | EQUITY AND LIABILITIES | | |
| | EQUITY | | |
| | (a) Equity share capital | 1,575.10 | 1,575.10 |
| | (b) Other equity | 14,912.67 | 14,319.54 |
| | Equity attributable to owners of the company | 16,487.77 | 15,894.64 |
| | Non controlling interest | 1,602.27 | 1,492.73 |
| | Total equity | 18,090.04 | 17,387.37 |
| | LIABILITIES | | |
| 1 | Non - current liabilities | | |
| | (a) Financial liabilities | | |
| | (i) Borrowings | 628.53 | 765.05 |
| | (ii) Lease liabilities | 91.91 | 92.42 |
| | (b) Provisions | 63.66 | 61.47 |
| | (c) Deferred tax liabilities (net) | 900.13 | 803.10 |
| | Total non- current liabilities | 1,684.23 | 1,722.04 |
| 2 | Current liabilities | | |
| | (a) Financial liabilities | | |
| | (i) Borrowings | 1.60 | 174.54 |
| | (ii) Lease liabilities | 0.98 | 0.93 |
| | (iii) Trade payables | 1,024.56 | 1,033.38 |
| | (iv) Other financial liabilities | - | - |
| | (b) Other current liabilities | 134.19 | 191.32 |
| | (c) Provisions | 6.46 | 6.32 |
| | (d) Current tax liability | 57.80 | 140.21 |
| | Total current liabilities | 1,225.59 | 1,546.70 |
| | Total liabilities | 2,909.82 | 3,268.74 |
| | Total Liabilities | 20,999.86 | 20,656.11 |

Date : 14.11.2024

Place : INDORE

For Worth Peripherals Limited

Raminder Singh Chadha

Managing Director

DIN : 00405932

Worth Peripherals Limited

Registered Office : 102 Sanskrati Apartment 44 Saket Nagar, Indore-452018 (M.P.) India

CIN: L67120MP1996PLC010808

UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2024

| | Particulars | For the half year ended 30.09.2024 | For the half year ended 30.09.2023 |
|-----------|---|------------------------------------|------------------------------------|
| A. | CASH FLOW FROM OPERATING ACTIVITIES | | |
| | Profit before tax | 1,056.30 | 881.30 |
| | Adjustment for: | | |
| | Depreciation and amortization expense | 332.28 | 307.55 |
| | Net (Profit) / Loss on sale of Property, Plant and Equipment (net) | 1.74 | (2.11) |
| | Interest income | (196.98) | (178.86) |
| | Finance costs | 41.67 | 98.30 |
| | Operating profit before working capital changes | 1,235.01 | 1,106.18 |
| | Movements in working capital changes: | | |
| | (Increase)/ Decrease in Inventories | 382.98 | 185.77 |
| | (Increase)/ Decrease in Trade receivables | (488.09) | (106.16) |
| | (Increase)/ Decrease in other current financial assets | (4.25) | (63.04) |
| | (Increase)/ Decrease in other current assets | 3.00 | (144.17) |
| | Increase/ (Decrease) in Trade payables | (8.83) | 99.94 |
| | Increase/ (Decrease) in other current liabilities | (57.12) | 39.11 |
| | Increase/ (Decrease) in Provisions | 1.32 | (0.02) |
| | Cash generated from/ (used in) operating activities | 1,064.02 | 1,117.61 |
| | Tax (paid)/refund (net) | (297.85) | 289.98 |
| | Net cash generated from/ (used in) Operating Activities (A) | 766.17 | 827.63 |
| B. | CASH FLOW FROM INVESTING ACTIVITIES | | |
| | Payments for purchase of property, plant and equipment and work-in-progress | (155.11) | (1,564.78) |
| | Proceeds from disposal of property, plant and equipment | 19.94 | 2.58 |
| | Advance for Capital Goods | - | - |
| | (Increase)/ Decrease in other non-current assets | (0.88) | (3.69) |
| | Proceeds from capital subsidy | 230.00 | - |
| | Interest received | 196.98 | 178.86 |
| | Changes in Non controlling Interest | - | 106.43 |
| | Bank Balances not consider as cash & cash equivalents | (680.53) | (50.02) |
| | Net cash from/ (used in) Investing Activities (B) | (389.60) | (1,330.61) |
| C. | CASH FLOW FROM FINANCING ACTIVITIES | | |
| | Proceeds from borrowings | 1.60 | 1,082.44 |
| | Repayment of borrowings | (311.06) | (373.05) |
| | Finance costs | (41.67) | (98.30) |
| | Dividend paid | (40.15) | (40.47) |
| | Repayment towards lease Liability | (0.47) | (0.42) |
| | Net cash from/ (used in) Financing Activities (C) | (391.75) | 570.20 |
| | Net increase/ (decrease) in cash and cash equivalents (A+B+C) | (15.18) | 67.22 |
| | Cash and cash equivalents at the beginning of the period | 113.47 | 117.12 |
| | Cash and cash equivalents at the end of the period | 98.29 | 184.34 |

Date : 14.11.2024
Place : INDORE

For Worth Peripherals Limited

Raminder Singh Chadha
Managing Director
DIN : 00405932

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To,
The Board of Directors
Worth Peripherals Limited
Indore (M.P.)

We have reviewed the accompanying statement of unaudited Consolidated Financial Results ("the statement") of **Worth Peripherals Limited** ("the Parent") and its Subsidiaries (the Parent and its Subsidiaries together referred to as "the Group") for the quarter ended 30th September, 2024 and year to date from 01st April, 2024 to 30th September, 2024 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").

This statement, which is the responsibility of the Parent Company's Management and has been approved by the Board of Directors of the Parent Company, has been prepared in accordance with the recognition and measurement principle laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under section 133 of the Companies Act, 2013 as amended, read with rule 3 of Companies (Indian Accounting Standards) Rules, 2015 (as amended), compliance with Regulation 33 issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the statement 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 of the 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. We have not performed an audit and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular no. CIR/CFD/CMD1/44/2019, dated March 29,2019 issued by the SEBI under Regulation 33 (8) of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The statement includes the results of the following entities:

Parent Company

- a. Worth Peripherals Limited

Subsidiaries

- a. Yash Packers (Partnership firm)
- b. Worth Wellness Private Limited

Based on our review conducted and procedures performed as above and based on the considerations referred to in paragraph below, 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 Indian Accounting Standard (Ind AS) and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) regulations, 2015, as amended of the Listing Regulations, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

We have reviewed the interim financial results and other financial information of the subsidiary namely M/s Yash Packers included in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results, without giving effect to intra group transactions, reflect total



income of Rs.2105.13 lakhs and Rs. 3910.43 lakhs and net profit after tax of Rs. 128.39 lakhs and Rs. 219.81 lakhs, for the quarter ended September 30, 2024 and the period ended on that date respectively, as considered in the unaudited Consolidated Financial Results.

Our conclusion on the Statement is not modified in respect of the above matters.

We have reviewed the interim financial results and other financial information of the subsidiary namely M/s Worth Wellness Private Limited included in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results, without giving effect to intra group transactions, reflect total income of Rs. 0.43 lakhs and Rs. 1.02 lakhs and net profit /(loss) after tax of Rs. (2.18) Lakhs and Rs. (4.31) lakhs, for the quarter ended September 30, 2024 and the period ended on that date respectively, as considered in the unaudited Consolidated Financial Results.

According to the information and explanations given to us by the management, these interim financial statements / financial information / financial results are not material to the Group. Our conclusion on the statement is not modified in respect of the above matters.

For **MAHESHWARI & GUPTA**

Chartered Accountants

FRN: 006179C

CA. SUNIL MAHESHWARI

Partner

M. No. 403346

Date: 14/11/2024

Place: Indore

UDIN: 24403346BKALRES719