



Independent Auditor's Review Report on the Quarterly Unaudited and Year to Date Standalone Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, read with SEBI Circular No. CIRJCFD/CMDI/44/2019 dated March 29,2019

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

1. We have reviewed the accompanying statement of unaudited Standalone Financial results (" the statement") of **Worth Peripherals Limited ("the company")** for the quarter ended ended 30th September, 2020 and year to date from 01st April, 2020 to 30th September, 2020. 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"). The 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.
2. 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 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.



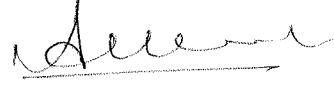


3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting 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.

Date: 10th November, 2020
Place: Indore

For KHANDELWAL & JHAWAR
Chartered Accountants




CA. ANIL K. KHANDELWAL
PROPRIETOR

M.No. 072124

UDIN: 20072124 AAAABZ3189

Worth Peripherals Limited

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

CIN : L67120MP1996PLC010808

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2020

(Rs. in Lakhs)

Sr.no.	Particulars	Quarter ended			Half Year Ended		Year Ended
		30.09.2020	30.09.2019	30.06.2020	30.09.2020	30.09.2019	31.03.2020
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	Revenue from Operations	3867.49	3363.95	3495.15	7362.64	6990.24	13274.45
	Other Income	147.74	365.91	541.30	689.04	425.67	558.95
	Total Income	4015.23	3729.86	4036.45	8051.68	7415.91	13833.40
2	Expenses						
	(a) Cost of material consumed	2533.95	2142.84	2303.86	4837.81	4645.45	8726.62
	(b) Purchase of Stock-in-Trade	-	-	-	-	-	-
	(c) Changes in Inventories of Finished Goods, Work in progress and stock in trade	(15.25)	8.26	32.01	16.76	22.88	(3.01)
	(d) Employee benefit expenses	262.13	250.48	208.61	470.74	431.57	884.63
	(e) Finance cost	34.73	25.52	42.46	77.19	44.80	130.32
	(f) Depreciation and amortisation expenses	123.99	121.26	122.82	246.81	210.33	436.45
	(g) Other Expenses	518.26	506.89	481.99	1000.25	1000.46	1946.49
	Total expenses	3457.81	3055.25	3191.75	6649.56	6355.49	12121.50
3	Profit/(loss) before exceptional item and tax (1-2)	557.42	674.61	844.70	1402.12	1060.42	1711.90
4	Exceptional items	-	-	-	-	-	-
5	Profit/(loss) before tax (3+4)	557.42	674.61	844.70	1402.12	1060.42	1711.90
6	Tax Expenses						
	Current Tax	117.39	121.36	84.80	202.19	205.69	324.93
	Deferred Tax	2.79	46.15	166.32	169.11	(24.44)	(13.06)
	Total Tax Expenses	120.18	167.51	251.12	371.30	181.25	311.87
7	Profit/(Loss) after tax for the year	437.24	507.10	593.58	1030.82	879.17	1400.03
8	(A) Other comprehensive income/(Loss)						
	(i) Items that will not be reclassified to statement of profit or loss						
	remeasurment of defiend benefit obligation	(0.67)	(0.67)	(0.66)	(1.33)	(1.33)	(2.66)
	Tax thereon	0.29	0.17	0.04	0.33	0.34	0.67
	(ii) Items that will be reclassified to statement of profit or loss						
	Total other comprehensive Income	(0.38)	(0.50)	(0.62)	(1.00)	(0.99)	(1.99)
9	Total comprehensive income for the year (7+8)	436.87	506.61	592.96	1029.82	878.18	1398.04
10	Paid up equity share capital(face value Rs.10 Per share)	1575.10	1575.10	1575.10	1575.10	1575.10	1575.10
11	Other Equity						7557.62
12	Basic and Diluted Earnings per share after extra ordinary items (Rs.)	2.77	3.22	3.77	6.54	5.58	8.89

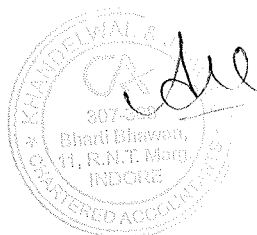
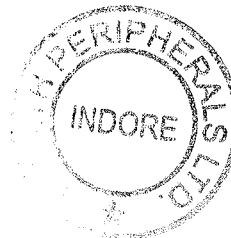
- The above financial results have been prepared in accordance with the recognition and measurment principles prescribed under section 133 of the companies Act 2013 read with the relevant rules issued thereunder and other accounting priciples generally accepted in India.
- The above financial results for the quarter and half year ended 30th september 2020 which have been subjected to Limited Review by Statutory Auditors of the company were reviewed and recommended by the Audit Committee and subsequently by the Board of Directors at its meeting held on 10th Nov ,2020 in terms of regulation 33 of SEBI (Listing obligations and Disclosure Requirements)regulation,2015.
- The Company has identified " Manufacture and Sale of Corrugated Boxes" as the single operating segment for the continued operations in the Standalone Financial Statement as per Ind AS -108 - Operating Segments.
- Previous year/ period figures have been re-grouped, re-arranged and restated wherever considered necessary.

Date : 10/11/2020

Place : INDORE

For Worth Peripherals Limited

Raminder Singh Chadha
Managing Director
DIN : 00405932



Worth Peripherals Limited

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

CIN : L67120MP1996PLC010808

UNAUDITED STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2020

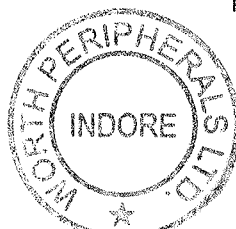
		(Rs. in Lakhs)	
Particulars		As at	As at
		30.09.2020	31.03.2020
		Unaudited	Audited
A ASSETS			
1 Non-current assets			
(a) Property plant and equipment		6884.49	6899.47
(b) Right of Use Assets		110.94	113.54
(c) Financial Assets			
(i) investments		811.73	712.98
(ii) Loans		37.40	37.23
(d) Other non-current assets		33.93	30.26
Total Non Current Assets		7878.49	7793.48
2 Current assets			
(a) Inventories		1034.97	1187.05
(b) Financial Assets			
(i) Trade receivables		2098.01	1733.52
(ii) Cash and Cash Equivalents		15.66	35.61
(iii) Bank Balances other than (ii) above		2200.67	1085.24
(iv) Others		61.64	41.09
(c) Current Tax Assets (Net)		-	13.76
(d) Other current assets		136.47	298.74
Total Current Assets		5547.42	4395.01
3 Assets Classified as held for Sale		-	86.45
Total Assets		13425.91	12274.94
B EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share Capital		1575.10	1575.10
(b) Other Equity		8587.44	7557.62
Total Equity		10162.54	9132.72
Liabilities			
1 Non - Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings		1759.39	1715.05
(ii) Other Non Current Financial Liabilities		38.59	40.49
(b) Provisions		28.47	26.15
(c) Deferred tax liabilities (net)		693.62	524.85
(d) Other Non - Current Liabilities		-	-
Total Non Current Liabilities		2520.07	2306.54
2 Current liabilities			
(a) Financial Liabilities			
(i) Borrowings		6.70	3.75
(ii) Trade payables			
Amount due to micro and small enterprises		1.67	1.26
Amount due to others		651.97	640.07
(iii) Other financial liabilities		35.08	38.36
(b) Other current liabilities		11.38	11.48
(c) Provisions		2.32	2.61
(d) Current Tax Liability (Net)		34.18	-
Total Current Liabilities		743.30	697.53
3 Liability directly associated with Assets Classified as held for Sale		-	138.15
Total Liabilities		13425.91	12274.94

Date : 10/11/2020

Place : INDORE

For Worth Peripherals Limited

Raminder Singh Chadha
Managing Director
DIN : 00405932



Worth Peripherals Limited

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

CIN: L67120MP1996PLC010808

UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER 2020

	Particulars	For the half year ended 30.09.2020	For the year ended 31.03.2020
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit before taxation	1402.12	1711.90
	Adjustment for:		
	Depreciation / Amortization	246.81	436.45
	(Profit) / Loss on sale of Property, Plant and Equipment (net)	(481.68)	(5.77)
	Interest income	(83.00)	(136.51)
	Interest expenses	17.33	62.24
	Ind AS Impact on reversal of lease liability	(0.61)	-
	Loss on sale of MF	0.20	-
	Impact of Gratuity considered in OCI	(1.33)	(2.66)
	Cash generated from operations before working capital changes	1099.84	2065.65
	Adjustment for:		
	(Increase)/ Decrease in inventories	152.08	66.59
	(Increase)/ Decrease in trade and other receivables	(364.49)	(5.57)
	(Increase)/ Decrease in Loans & Advances & Other Assets	141.70	(274.62)
	Increase/ (Decrease) in current liabilities and provisions	(114.53)	(233.51)
	Cash generated from/ (used in) operations	914.60	1618.54
	Direct tax paid (Net)	(154.25)	(348.85)
	Cash Flow Before Extraordinary Items	760.35	1269.69
	Extra Ordinary Item (Net) Provision for Deferred Tax	-	-
	Net cash from/ (used in) Operating Activities (A)	760.35	1269.69
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Payments made for purchase of fixed assets/ capital expenditure	(230.73)	(2966.45)
	Sales of Property, Plant and Equipment	568.65	14.80
	Loans (granted)/ received back (net)	(3.82)	489.24
	Interest received	83.00	136.51
	Payment made for Investments	(98.75)	(237.08)
	Advance against sale of Property, plant and Equipment	-	138.15
	Purchase of Mutual Fund	(150.00)	0.00
	Sale of Mutual Fund	149.79	0.00
	Changes in Investment in FDR	(1115.43)	(1085.24)
	Net cash from/ (used in) Investing Activities (B)	(797.29)	(3510.07)
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from borrowings (net of repayment)	34.64	1255.03
	Interest paid	(17.33)	(62.24)
	Dividend paid	-	(92.51)
	Repayment of Lease Liability	(0.32)	(0.64)
	Net cash from/ (used in) Financing Activities (C)	16.99	1099.64
	Net increase/ (decrease) in Cash and Cash Equivalents (A+B+C)	(19.95)	(1140.74)
	Cash and Cash Equivalents at the beginning of the year	35.61	1176.35
	Cash and Cash Equivalents at the end of the year	15.66	35.61
	Cash and Cash Equivalents comprises of		
	a) Balances with banks	11.18	28.08
	b) Cash on hand	4.48	7.53
		15.66	35.61

Date : 10/11/2020

Place : INDORE



For Worth Peripherals Limited

Raminder Singh Chadha

Managing Director

DIN : 00405932



**Statement of Reconciliation of Net Profit after Tax under IND-As and Net Profit after tax reported under previous Indian (IGAAP)
for the Half Year ended 30.09.2019**

Rs.in Lakhs

Particulars	Half Year ended September 30, 2019
Profit After Tax as Reported under Previous GAAP	875.87
Other Income	0.06
Reinstated and amortization of security deposit	-0.15
Amortisation of leased asset	-4.76
Lease rent as per Ind AS 116	2.31
Actuarial gains on gratuity from classified from profit and loss to other Comprehensive income	1.33
Taxation impacts on Ind AS adjustments	4.52
Profit After Tax as reported under IND AS	879.17
Other Comprehensive Income / Expenses	
Remeasurement of defined benefit obligation	-1.33
Taxation impacts of above	0.33
Total Comprehensive Income as as eported under IND-AS	878.18

Date :10.11.2020

Place : INDORE

For Worth Peripherals Limited

Raminder Singh Chadha
Managing Director
DIN : 00405932





Independent Auditor's Review Report on the Quarterly Unaudited and Year to Date Consolidated Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, read with SEBI Circular No. CIRJCFD/CMDI/44/2019 dated March 29, 2019

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

1. We have reviewed the accompanying statement of unaudited Consolidated Financial Results ("the statement") of M/s Worth Peripherals Limited ("the Parent") and its Subsidiary (the Parent and its Subsidiary together referred to as "the Group") for the quarter ended 30th September, 2020 and year to date from 01st April, 2020 to 30th September, 2020 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") read with SEBI Circular Number CIR/CFD/FAC/62/2016 dated 5th July, 2016. Attention is drawn to the fact that figures for the quarter ended 30th September, 2020 and year to date from 01st April, 2020 to 30th September, 2020 of the subsidiary Company, M/s Yash Packers, Mumbai have not been subjected to review by us. We have relied upon the review report of the Independent Auditors of the subsidiary company in this regard.
2. 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 relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these Financial Statements 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 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. Accordingly, we do not express an audit opinion.
4. 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.
5. Based on our review conducted and procedures performed as 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 Indian Accounting 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 SEBI (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.



Date: 10th November, 2020
Place: Indore

For KHANDELWAL & JHAWAR
Chartered Accountants

CA. ANIL K. KHANDELWAL
PROPRIETOR
M.No. 072124

UDIN: 20072124 AAAACA 8817

Worth Peripherals Limited

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

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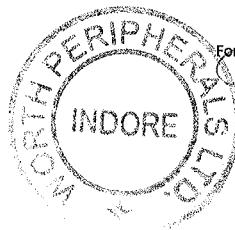
STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2020

(Rs. in Lakhs)

Sr.no.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2020	30.09.2019	30.06.2020	30.09.2020	30.09.2019	31.03.2020
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	Revenue from Operations	5319.15	4482.42	4648.20	9967.35	9162.94	17548.27
	Other Income	113.96	323.52	486.58	600.54	337.59	382.92
	Total Income	5433.11	4805.93	5134.78	10567.89	9500.53	17931.19
2	Expenses						
	(a) Cost of material consumed	3593.28	2949.78	3093.34	6686.62	6215.43	11811.72
	(b) Purchase of stock in trade	-	-	-	-	-	-
	(c) Changes in inventories of Finished Goods	-13.38	15.35	54.87	41.49	43.74	(3.76)
	Work in progress and stock in trade						
	(d) Employee benefit expenses	318.40	306.56	269.79	588.19	533.85	1111.16
	(e) Finance cost	57.96	53.07	65.03	122.99	91.31	219.74
	(f) Depreciation and amortisation expenses	156.54	160.13	156.80	313.34	282.32	587.27
	(g) Other Expenses	595.83	578.56	566.06	1161.89	1134.55	2214.90
	Total expenses	4708.63	4063.45	4205.89	8914.52	8301.20	15941.03
3	Profit/(loss) before exceptional items and tax (1-2)	724.48	742.48	928.89	1653.37	1199.33	1990.16
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(loss) before tax (3+4)	724.48	742.48	928.89	1653.37	1199.33	1990.16
6	Tax Expenses						
	Current Tax	203.92	156.55	128.40	332.32	277.67	469.93
	Deferred Tax	2.79	46.14	166.32	169.11	(24.44)	(13.06)
	Total Tax Expenses	206.71	202.69	294.72	501.43	253.23	456.87
7	Profit/(Loss) after tax for the year (5-6)	517.77	539.79	634.17	1151.94	946.10	1533.29
8	(A) Other comprehensive income/(Loss)						
	(i) Items that will not be reclassified to statement of profit or loss	(0.67)	(0.66)	(0.66)	(1.33)	(1.33)	(2.66)
	Tax thereon	0.29	0.17	0.04	0.33	0.34	0.67
	(ii) Items that will be reclassified to statement of profit or loss	-	-	-	-	-	-
	Tax thereon	-	-	-	-	-	-
	Total other comprehensive item	(0.38)	(0.49)	(0.62)	(1.00)	(0.99)	(1.99)
9	Total comprehensive income for the year (7+8)	517.39	539.30	633.55	1150.94	945.11	1531.30
9A	Total comprehensive income attributable to						
	Owners of the company	436.87	506.61	592.96	1029.82	878.18	1398.04
	Non controlling interest	80.54	32.69	40.59	121.13	66.93	133.26
	Total	517.41	539.30	633.55	1150.95	945.11	1531.30
9B	Profit/(Loss) for the year attributable to						
	Owners of the company	437.24	507.10	593.58	1030.82	879.17	1400.03
	Non controlling interest	80.54	32.69	40.59	121.13	66.93	133.26
	Total	517.78	539.79	634.17	1151.95	946.10	1533.29
9C	Other comprehensive income attributable to						
	Owners of the company	(0.38)	(0.49)	(0.62)	(1.00)	(0.99)	(1.99)
	Non controlling interest	-	-	-	-	-	-
	Total	(0.38)	(0.49)	(0.62)	(1.00)	(0.99)	(1.99)
10	Paid-up equity share capital (Face Value Rs. 10 Each)	1575.10	1575.10	1575.10	1575.10	1575.10	1575.10
11	Other Equity						7621.32
12	Basic and Diluted Earning per equity share after extraordinary items (Rs.)	2.77	3.22	3.77	6.54	5.58	8.89

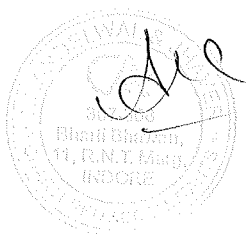
- The above financial results have been prepared in accordance with the recognition and measurement principles prescribed under section 133 of the companies Act 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India.
- The above financial results for the quarter and half year ended 30th september 2020 which have been subjected to Limited Review by Statutory Auditors of the company were reviewed and recommended by the Audit Committee and subsequently by the Board of Directors at its meeting held on 10th Nov, 2020 in terms of regulation 33 of SEBI (Listing obligations and Disclosure Requirements) regulation, 2015.
- The Company has identified "Manufacture and Sale of Corrugated Boxes" as the single operating segment for the continued operations in the Consolidated Financial Statement as per Ind AS -108 - Operating Segments.
- Previous year/ period figures have been re-grouped, re-arranged and restated wherever considered necessary.

Date : 10/11/2020
Place : INDORE



For Worth Peripherals Limited

Raminder Singh Chadha
Managing Director
DIN : 00405932



Worth Peripherals Limited

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

CIN : L67120MP1996PLC010808

UNAUDITED STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2020

(Rs. in Lakhs)

Particulars		As at	As at
		30.09.2020	31.03.2020
		Unaudited	Audited
A	ASSETS		
1	Non-current assets		
(a)	Property plant and equipment	8112.38	8170.85
(b)	Right of Use Assets	110.94	113.54
(c)	Financial Assets		
(i)	Loans	37.40	37.23
(d)	Other non-current assets	48.93	30.26
	Total Non Current Assets	8309.65	8351.88
2	Current assets		
(a)	Inventories	1308.84	1372.36
(b)	Financial Assets		
(i)	Trade receivables	3263.08	2490.05
(ii)	Cash and Cash Equivalents	20.22	41.55
(iii)	Bank Balances other than (ii) above	2275.67	1190.59
(iv)	Loans	8.13	8.05
(v)	Others	62.24	41.39
(c)	Current Tax Assets	-	13.76
(d)	Other current assets	153.20	317.35
	Total Current Assets	7091.38	5475.10
3	Assets Classified as held for Sale	-	86.45
	Total Assets	15401.03	13913.43
B	EQUITY AND LIABILITIES		
	EQUITY		
(a)	Equity Share Capital	1575.10	1575.10
(b)	Other Equity	8651.14	7621.32
	Equity attributable to owner fund	10226.24	9196.42
	Non Controlling Interest	849.89	751.14
	Total Equity	11076.13	9947.56
	LIABILITIES		
1	Non - Current Liabilities		
(a)	Financial Liabilities		
(i)	Borrowings	1938.61	1930.49
(ii)	Other Non Current Financial Liabilities	38.59	40.49
(b)	Provisions	28.47	26.15
(c)	Deferred tax liabilities (net)	693.62	524.85
	Total Non Current Liabilities	2699.29	2521.98
2	Current liabilities		
(a)	Financial Liabilities		
(i)	Borrowings	47.40	20.24
(ii)	Trade payables		
	Amount due to micro and small enterprises	1.67	1.26
	Amount due to others	1267.16	1080.39
(iii)	Other financial liabilities	149.81	155.13
(b)	Other current liabilities	42.95	28.23
(c)	Provisions	2.32	2.60
(d)	Current Tax Liability	114.30	17.89
	Total Current Liabilities	1625.61	1305.74
3	Liability directly associated with Assets Classified as held for Sale	-	138.15
	Total Liabilities	15401.03	13913.43

Date : 10/11/2020

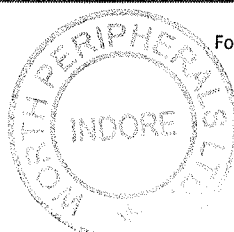
Place : INDORE

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

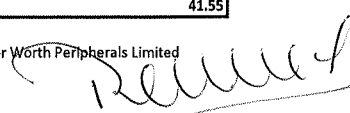
UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER 2020

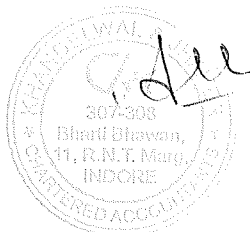
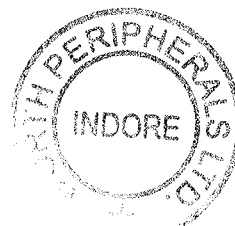
	Particulars	For the half year ended 30.09.2020	For the year ended 31.03.2020
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit before taxation	1653.37	1990.16
	Adjustment for:		
	Depreciation / Amortization	313.34	587.27
	(Profit) / Loss on sale of Property, Plant and Equipment (net)	(481.68)	(5.77)
	Interest income	(51.87)	(86.35)
	Interest expenses	63.12	151.11
	Ind AS Impact on reversal of lease liability	(0.61)	-
	Loss on Sale of Mutual Fund	0.21	-
	Impact considered in OCI	(1.33)	(2.66)
	Cash generated from operations before working capital changes	1494.55	2633.76
	Adjustment for:		
	(Increase)/ Decrease in inventories	63.52	131.02
	(Increase)/ Decrease in trade and other receivables	(773.03)	19.66
	(Increase)/ Decrease in Loans & Advances & Other Assets	143.19	(251.95)
	Increase/(Decrease) in current liabilities and provisions	82.46	(306.42)
	Cash generated from/ (used in) operations	1010.69	2226.07
	Direct tax paid (Net)	222.15	526.34
	Cash Flow Before Extraordinary Items	788.54	1699.73
	Extra Ordinary Item (Net) Provision for Deferred Tax	-	-
	Net cash from/ (used in) Operating Activities (A)	788.54	1699.73
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Payments made for purchase of fixed assets/ capital expenditure	(253.76)	(3223.24)
	Sales of Property, Plant and Equipment	568.65	45.73
	Loans (granted)/ received back (net)	(18.82)	489.24
	Interest received	51.87	86.35
	Advance against sale of Property, plant and Equipment	-	138.15
	Purchase of Mutual Fund	(150.00)	-
	Sale of Mutual Fund	149.79	-
	Changes in Non controlling Interest	(22.38)	(84.21)
	Changes in Investment in FDR	(1085.08)	(1190.59)
	Net cash from/ (used in) Investing Activities (B)	(759.73)	(3738.57)
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from Long Term borrowings (net of repayment)	13.31	1144.70
	Interest paid	(63.12)	(151.11)
	Dividend paid	0.00	(92.51)
	Repayment of Lease Liability	(0.32)	(0.64)
	Net cash from/ (used in) Financing Activities (C)	(50.13)	900.44
	Net increase/ (decrease) in Cash and Cash Equivalents (A+B+C)	(21.33)	(1138.40)
	Cash and Cash Equivalents at the beginning of the year	41.55	1179.95
	Cash and Cash Equivalents at the end of the year	20.22	41.55
	Cash and cash Equivalent comprises of		
	a) Balances with banks	14.45	31.31
	b) Cash on hand	5.77	10.24
		20.22	41.55

Date : 10/11/2020

Place : INDORE

For Worth Peripherals Limited


 Raminder Singh Chadha
 Managing Director
 DIN : 00405932



Statement of Reconciliation of consolidated Net Profit after Tax under IND-As and Net Profit after tax reported under previous Indian (IGAAP) for the Half Year ended 30.09.2019

Rs.in Lakhs	
Particulars	Half Year ended September 30, 2019
Profit After Tax as Reported under Previous GAAP	876
Other Income	0.06
Reinstated and amortization of security deposit	-0.15
Amortisation of leased asset	-4.76
Lease rent as per Ind AS 116	2.31
Actuarial gains on gratuity from classified from profit and loss to other Comprehensive income	1.33
Taxation impacts on Ind AS adjustments	4.52
Profit After Tax as reported under IND AS	879.17
Other Comprehensive Income / Expenses	
Remeasurement of defined benefit obligation	-1.33
Taxation impacts of above	0.33
Total Comprehensive Income as Attributable to Owners of the company	878.18
Non controlling Interest	66.93
	945.11

Date :10.11.2020
Place : INDORE

For Worth Peripherals Limited



Raminder Singh Chadha
Raminder Singh Chadha
Managing Director
DIN : 00405932