



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.)

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, 2022 and year to date from 01st April, 2022 to 30th September, 2022. 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), 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 financial statements are free of material misstatement. A review 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 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.

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

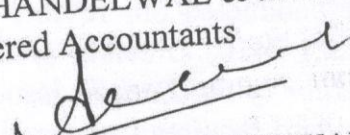
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Date: 10.11.2022

Place: Indore

UDIN: 22072124BCSB T04934

For KHANDELWAL & JHAWAR
Chartered Accountants


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



Worth Peripherals Limited

Registered Office : 102 Sanskrati Apartment 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, 2022

(Rs. in Lakhs)

S.no.	Particulars	Quarter ended			Half Year Ended		Year Ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	Revenue from Operations	5521.38	6063.60	5523.47	11584.98	10540.29	22170.46
	Other Income	113.84	128.88	103.84	242.72	203.00	921.90
	Total Income	5635.22	6192.48	5627.31	11827.70	10743.29	23092.36
2	Expenses						
	(a) Cost of material consumed	4088.31	4542.58	4036.77	8630.89	7734.47	16456.99
	(b) Purchase of stock-in-trade	-	-	12.37	-	12.37	12.37
	(c) Changes in inventories of finished goods, work in progress and stock in trade	(4.97)	(15.40)	16.46	(20.37)	(0.78)	20.66
	(d) Employee benefit expense	291.99	278.27	317.93	570.26	550.36	1205.67
	(e) Finance costs	3.31	2.02	(32.97)	5.33	14.58	11.07
	(f) Depreciation and amortisation expense	118.12	115.12	125.54	233.24	248.41	484.44
	(g) Other Expenses	596.53	661.31	644.07	1257.84	1164.91	2370.54
	Total expenses	5093.29	5583.90	5120.17	10677.19	9724.32	20561.74
3	Profit/(loss) before exceptional item and tax (1-2)	541.93	608.58	507.14	1150.51	1018.97	2530.62
4	Exceptional items	-	-	-	-	-	-
5	Profit/(loss) before tax (3+4)	541.93	608.58	507.14	1150.51	1018.97	2530.62
6	Tax expenses						
	Current Tax	110.23	135.30	100.84	245.53	223.96	599.86
	Deferred Tax	7.22	(2.47)	4.64	4.75	10.81	14.85
	Total tax expenses	117.45	132.83	105.48	250.28	234.77	614.71
7	Profit/(Loss) after tax for the period	424.48	475.75	401.66	900.23	784.20	1915.91
8	(A) Other comprehensive income/(Loss)						
	(i) Items that will not be reclassified to statement of profit or loss						
	(a) Actuarial Gain/(Loss) on defined benefit obligation	(0.26)	(0.25)	0.70	(0.51)	1.39	(1.03)
	Tax thereon	0.07	0.06	(0.18)	0.13	(0.35)	0.26
	(ii) Items that will be reclassified to statement of profit or loss						
	Tax thereon						
	Total other comprehensive income (i+ii=8)	(0.19)	(0.19)	0.52	(0.38)	1.04	(0.77)
9	Total comprehensive income for the period (7+8)	424.29	475.56	402.18	899.85	785.24	1915.14
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						10941.11
12	Earnings per equity share of Rs 10 each (not annulized for quarters)						
	Basic earnings per share (Rs.)	2.69	3.02	2.55	5.71	4.98	12.16
	Diluted earnings per share (Rs.)	2.69	3.02	2.55	5.71	4.98	12.16

- The above unaudited standalone 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.
- The above unaudited standalone financial results of the Company for the quarter and half year ended September 30, 2022 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 10, 2022. The statutory auditors of the Company have reviewed these standalone financial results pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended.
- The Company has only one reportable segment namely 'Manufacture and Sale of Corrugated Boxes' as per Ind AS 108 – Operating Segments.

Date : 10/11/2022

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

Website: www.worthindia.com

UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2022

(Rs. in Lakhs)

Particulars	As at	As at
	30.09.2022	31.03.2022
	Unaudited	Audited
A ASSETS		
1 Non-current assets		
(a) Property, plant and equipment	6443.38	6082.94
(b) Financial Assets		
(i) Investments	2059.53	1819.66
(ii) Other financial assets	52.56	44.66
(c) Other non-current assets	5.95	235.55
Total non-current assets	8561.42	8182.81
2 Current assets		
(a) Inventories	1243.31	1727.35
(b) Financial assets		
(i) Trade receivables	2946.52	2836.09
(ii) Cash and cash equivalents	359.46	725.37
(iii) Bank balances other than (ii) above	1935.95	2406.58
(iv) Others financial assets	20.09	80.09
(c) Other current assets	57.25	78.59
Total current assets	6562.58	7854.07
Total Assets	15124.00	16036.88
B EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	1575.10	1575.10
(b) Other equity	11840.96	10941.11
Total equity	13416.06	12516.21
Liabilities		
1 Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Lease liabilities	37.24	37.49
(b) Provisions	38.21	36.67
(c) Deferred tax liabilities (net)	750.43	745.81
Total non-current liabilities	825.88	819.97
2 Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	152.93	1,813.52
(ia) Lease liabilities	0.64	0.77
(ii) Trade payables		
(a) Total outstanding dues of micro & small enterprises	17.57	25.84
(b) Total outstanding dues of creditors other than micro & small enterprises	568.53	685.79
(iii) Other financial liabilities	-	5.51
(b) Other current liabilities	46.32	132.46
(c) Provisions	5.40	5.40
(d) Current tax liability (net)	90.67	31.41
Total current liabilities	882.06	2700.70
Total liabilities	1707.94	3520.67
Total equity & liabilities	15124.00	16036.88

Date : 10/11/2022

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

Website: www.worthindia.com

UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2022

	Particulars	For the half year ended 30.09.2022	For the half year ended 30.09.2021
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit before tax	1150.51	1018.97
	Adjustment for:		
	Depreciation and Amortization expense	233.24	248.41
	Net (Profit) / Loss on sale of property, plant and equipment (net)	13.32	0.50
	Interest income	(84.15)	(86.83)
	Finance cost	5.33	8.29
	Impact of Gratuity considered in OCI	(0.51)	1.39
	Operating Profit before working capital changes	1317.74	1190.73
	Movements in working capital		
	(Increase)/ Decrease in inventories	484.03	(357.45)
	(Increase)/ Decrease in trade and other receivables	(110.44)	(157.93)
	(Increase)/ Decrease in loans & advances & other Assets	303.04	3.71
	Increase/ (Decrease) in current liabilities and provisions	(215.64)	176.94
	Cash generated from/ (used in) operating Activities	1778.73	856.00
	Tax (Paid) / Refund(net)	(186.26)	(176.50)
	Net cash generated from/ (used in) Operating Activities (A)	1592.47	679.50
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Acquisition of property ,plant & equipment and capital work in progress	(614.43)	(6.19)
	Disposal of property, plant and equipment	7.44	34.00
	Interest received	84.15	86.83
	Investment in subsidiary entities	(239.87)	(915.06)
	Bank Balances not consider as cash & cash equivalents	470.63	(304.62)
	Net cash generated from/ (used in) Investing Activities (B)	(292.08)	(1105.04)
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from borrowings (net of repayment)	(1660.59)	173.64
	Finance cost	(5.33)	(8.29)
	Dividend paid	-	(40.60)
	Repayment towards Lease Liability	(0.38)	
	Net cash from/ (used in) Financing Activities (C)	(1666.30)	124.75
	Net increase/ (decrease) in Cash and Cash Equivalents (A+B+C)	(365.91)	(300.79)
	Cash and Cash Equivalents at the beginning of the period	725.37	391.04
	Cash and Cash Equivalents at the end of the period	359.46	90.25

Date : 10/11/2022

Place : INDORE



For Worth Peripherals Limited

Raminder Singh Chadha
 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.)**

We have reviewed the accompanying statement of unaudited Consolidated Financial Results ("the statement") of M/s 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, 2022 and year to date from 01st April, 2022 to 30th September, 2022 (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") 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, 2022 of the subsidiaries, "M/s Yash Packers, Mumbai" ; "M/s Worth Wellness Private Limited" and "M/s Worth India Pack Private Limited" have not been subjected to review by us. We have relied upon the review report of the Independent Auditors of the subsidiaries in this regard.

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. Our responsibility is to issue a report on these Financial Statements based on our review.

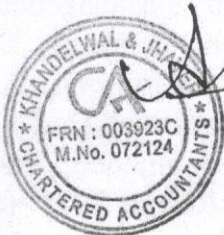


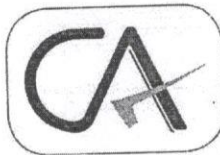


We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 *"Review of Interim Financial Information Performed by the Independent Auditor of the Entity"*, issued by the Institute of Chartered Accountants of India. This standard requires that we plan and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

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.

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.





We did not review the interim financial results and other financial information of the subsidiary entities namely ("M/s Yash Packers", "M/s Worth Wellness Private Limited" & "M/s Worth India Pack Private Limited"), included in the consolidated unaudited financial results, whose interim financial results include total revenues (net of inter-group transaction) of Rs. 2456.62 lakhs and Rs. 4604.64 lakhs, total net profit after tax of Rs 71.85 and Rs.135.31 lakhs, for the quarter ended September 30, 2022 and the period ended on that date respectively, as considered in the unaudited Consolidated Financial Results.

These interim financial statements/ financial information /financial results have been reviewed by independent auditors of subsidiaries whose report has been furnished to us by the Management, and our conclusion on the statement, in so far as it relates to the amounts and disclosures include in respect of this subsidiary is based solely on the reports of the other auditor and the procedures performed by us as stated above.

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

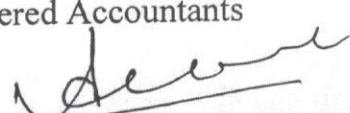
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Date: 10TH November, 2022

Place: Indore

UDIN: 220721246 CSBCL1529

For KHANDELWAL & JHAWAR
Chartered Accountants


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



Worth Peripherals Limited

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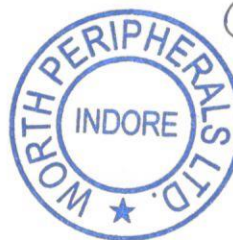
UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2022

(Rs. in Lakhs)

S.no.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	Revenue from operations	7893.38	8296.24	7469.32	16189.62	14028.52	29276.56
	Other income	31.87	44.25	42.67	76.12	66.27	681.27
	Total income	7925.25	8340.49	7511.99	16265.74	14094.79	29957.83
2	Expenses						
	(a) Cost of material consumed	5885.93	6336.17	5473.13	12222.10	10319.23	22034.17
	(b) Purchase of stock in trade	0.00	-	12.37	-	12.37	12.37
	(c) Changes in inventories of finished goods Work in progress and stock in trade	40.34	(32.29)	11.57	8.05	(20.90)	(33.55)
	(d) Employee benefit expense	375.55	348.02	412.51	723.57	719.80	1505.16
	(e) Finance cost	31.21	29.57	(9.23)	60.78	62.28	104.02
	(f) Depreciation and amortisation expenses	147.21	148.65	164.80	295.86	319.59	626.85
	(g) Other expenses	754.68	770.95	817.61	1525.63	1423.23	2833.54
	Total expenses	7234.92	7601.07	6882.76	14835.99	12835.60	27082.56
3	Profit/(loss) before exceptional items and tax (1-2)	690.33	739.42	629.23	1429.75	1259.19	2875.27
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(loss) before tax (3+4)	690.33	739.42	629.23	1429.75	1259.19	2875.27
6	Tax expenses						
	Current tax	186.76	202.69	164.07	389.45	348.37	779.80
	Deferred tax	7.23	(2.48)	4.64	4.75	10.81	14.84
	Total tax expenses	193.99	200.21	168.71	394.20	359.18	794.64
7	Profit/(Loss) after tax for the period (5-6)	496.34	539.21	460.52	1035.55	900.01	2080.63
8	(A) Other comprehensive income/(Loss)						
	(i) Items that will not be reclassified to statement of profit or loss	(0.26)	(0.25)	0.70	(0.51)	1.39	(1.03)
	Tax thereon	0.07	0.06	(0.18)	0.13	(0.35)	0.26
	(ii) Items that will be reclassified to statement of profit or loss	-	-	-	-	-	-
	Tax thereon	-	-	-	-	-	-
	Total other comprehensive item	(0.19)	(0.19)	0.52	(0.38)	1.04	(0.77)
9	Total comprehensive income for the period (7+8)	496.15	539.02	461.04	1035.17	901.05	2079.86
9A	Total comprehensive income attributable to						
	Owners of the company	425.08	476.51	402.18	901.59	785.24	1913.48
	Non controlling interest	71.07	62.51	58.86	133.58	115.81	166.37
	Total	496.15	539.02	461.04	1035.17	901.05	2079.85
9B	Profit/ (Loss) for the year attributable to						
	Owners of the company	425.27	476.70	401.66	901.97	784.20	1914.25
	Non controlling interest	71.07	62.51	58.86	133.58	115.81	166.37
	Total	496.34	539.21	460.52	1035.55	900.01	2080.62
9C	Other comprehensive income attributable to						
	Owners of the company	(0.19)	(0.19)	0.52	(0.38)	1.04	(0.76)
	Non controlling interest	-	-	-	-	-	-
	Total	(0.19)	(0.19)	0.52	(0.38)	1.04	(0.76)
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						10939.44
12	Basic and Diluted earning per equity share after exceptional items (Rs.)(Not annualised for quarters)	2.70	3.03	2.55	5.73	4.98	12.15

- These unaudited consolidated financial results relate to Worth Peripherals Limited (the 'Company'), and its Subsidiaries (M/s Yash Packers, Worth Wellness Private Limited and Worth India Pack Private Limited) (collectively referred to as 'Group') are prepared by applying Ind AS 110 - "Consolidated Financial Statements".
- The above unaudited consolidated financial results of the Group for the quarter and half year ended September 30, 2022 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 10, 2022. 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.
- 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.
- The Group has only one reportable segment namely 'Manufacture and Sale of Corrugated Boxes' as per Ind AS 108 - Operating Segments.

Date : 10/11/2022
Place : INDORE



For Worth Peripherals Limited

Raminder Singh Chadha
Managing Director
DIN : 00405932

Worth Peripherals Limited

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

CIN : L67120MP1996PLC010808

Website: www.worthindia.com

UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2022

(Rs. in Lakhs)

Particulars	As at	As at
	30.09.2022	31.03.2022
	Unaudited	Audited
A ASSETS		
1 Non-current assets		
(a) Property plant and equipment	7895.46	7555.75
(b) Capital work -in- Progress	55.57	51.11
(c) Financial Assets		
(i) Other Financial assets	73.88	66.18
(d) Other non-current assets	344.84	574.44
Total non -current assets	8369.75	8247.48
2 Current assets		
(a) Inventories	1786.97	2464.17
(b) Financial Assets		
(i) Trade receivables	4887.95	4264.67
(ii) Cash and Cash Equivalents	367.95	744.98
(iii) Bank Balances other than (ii) above	2300.55	2407.09
(iv) Loans	-	-
(v) Other financial assets	21.79	81.53
(c) Other current assets	67.87	94.67
Total current assets	9433.08	10057.11
Total Assets	17802.83	18304.59
B EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	1575.10	1575.10
(b) Other equity	11903.61	11003.14
Equity attributable to owners of the company	13478.71	12578.24
Non controlling interest	1376.94	1135.70
Total equity	14855.65	13713.94
LIABILITIES		
1 Non - current liabilities		
(a) Financial liabilities		
(i) Borrowings	121.91	146.50
(ii) Other non current financial liabilities	93.87	94.13
(b) Provisions	38.21	36.66
(c) Deferred tax liabilities (net)	750.43	745.81
Total non- current liabilities	1004.42	1023.10
2 Current liabilities		
(a) Financial liabilities		
(i) Borrowings	152.93	1685.46
(ia) Lease liabilities	0.64	0.77
(ii) Trade payables	1556.64	1645.93
(iii) Other financial liabilities	-	5.51
(b) Other current liabilities	96.24	180.21
(c) Provisions	5.40	5.40
(d) Current tax liability	130.91	44.27
Total current liabilities	1942.76	3567.55
Total liabilities	2947.18	4590.65
Total Liabilities	17802.83	18304.59

Date : 10/11/2022

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

Website: www.worthindia.com

UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2022

	Particulars	For the half year ended 30.09.2022	For the half year ended 30.09.2021
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit before tax	1429.76	1259.19
	Adjustment for:		
	Depreciation and amortization expense	295.86	319.59
	Net (Profit) / Loss on sale of Property, Plant and Equipment (net)	13.32	0.51
	Interest income	(50.89)	(50.70)
	Finance cost	60.78	55.55
	Impact of Gratuity considered in OCI	(0.51)	1.39
	Operating profit before working capital changes	1748.32	1585.53
	Movements in working capital:		
	(Increase)/ Decrease in inventories	677.20	(373.25)
	(Increase)/ Decrease in trade and other receivables	(623.29)	(504.97)
	(Increase)/ Decrease in loans & advances & other assets	77.29	(133.85)
	Increase/ (Decrease) in current liabilities and provisions	(177.24)	246.45
	Cash generated from/ (used in) operating activities	1702.28	819.91
	Tax (paid)/refund (net)	302.80	359.15
	Net cash generated from/ (used in) Operating Activities (A)	1399.48	460.76
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Acquisition of property, plant & equipment and capital work In progress	(685.79)	(360.12)
	Disposal of property, plant and equipment	7.44	34.00
	Advance to Supplier for Capital Goods	231.15	-
	Proceed From Capital Subsidy	25.00	-
	Interest received	50.89	50.69
	Bank Balances not consider as cash & cash equivalents	106.54	(276.57)
	Changes in Non controlling Interest	106.55	89.25
	Net cash from/ (used in) Investing Activities (B)	(158.22)	(462.75)
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from Long Term borrowings (net of repayment)	(1557.12)	(72.72)
	Finance cost	(60.78)	(55.55)
	Dividend paid	-	(40.60)
	Repayment towards Lease Liability	(0.38)	-
	Net cash from/ (used in) Financing Activities (C)	(1618.28)	(168.87)
	Net increase/ (decrease) in Cash and Cash Equivalents (A+B+C)	(377.02)	(170.86)
	Cash and Cash Equivalents at the beginning of the period	744.98	397.79
	Cash and Cash Equivalents at the end of the period	367.96	226.93

Date : 10/11/2022
Place : INDORE

For Worth Peripherals Limited



Raminder Singh Chadha
Raminder Singh Chadha
Managing Director
DIN : 00405932