KHANDELWAL & JHAVER Chartered Accountants



307-308,Bharti Bhawan Hindi Sahitya Samiti Campus 11, R.N.T. Marg,INDORE(MP)-452001 Tel: 2520600/4080841 kjindore@gmail.com

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 Standards) Rules, 2015 (as amended), compliance with Regulation 30 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



KHANDELWAL & JHAVER **Chartered Accountants**



307-308,Bharti Bhawan Hindi Sahitya Samiti Campus 11, R.N.T. Marg, INDORE (MP)-452001 Tel: 2520600/4080841 kjindore@gmail.com

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 Standardand 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: 22072124BCSBT04934

For KHANDELWAL & JHAWAR

Chartered Accountants

CA. ANIL K. KHANDELWAL

PROPRIETOR M.No. 072124



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 30,2022

(Rs. in Lakhs)

S.no.	Particulars		Quarter ende	d		ar 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	22170.4	
	Other Income	113.84	128.88	103.84	242.72	203.00	921.9	
	Total Income	5635.22	6192.48	5627.31	11827.70	10743.29	23092.3	
2	Expenses							
	(a) Cost of material consumed	4088.31	4542.58	4036.77	8630.89	7734.47	16456.9	
	(b) Purchase of stock-in-trade		-	12.37	-	12.37	12.3	
	(c) Changes in inventories of finished goods, work in progress and stock in							
1	trade	(4.97)	(15.40)	16.46	(20.37)	(0.78)	20.6	
	(d) Employee benefit expense	291.99	278.27	317.93	570.26	550.36	1205.6	
	(e) Finance costs	3.31	2.02	(32.97)	5.33	14.58	11.0	
	(f) Depreciation and amortisation expense	118.12	115.12	125.54	233.24	248.41	484.4	
	(g) Other Expenses	596.53	661.31	644.07	1257.84	1164.91	2370.5	
	Total expenses	5093.29	5583.90	5120.17	10677.19	9724.32	20561.7	
3	Profit/(loss) before exceptional item and tax (1-2)	541.93	608.58	507.14	1150.51	1018.97	2530.6	
4	Exceptional items		-	-	-	-	-	
5	Profit/(loss) before tax (3+4)	541.93	608.58	507.14	1150.51	1018.97	2530.6	
6	Tax expenses							
	Current Tax	110.23	135.30	100.84	245.53	223.96	599.8	
	Deferred Tax	7.22	(2.47)	4.64	4.75	10.81	14.8	
	Total tax expenses	117.45	132.83	105.48	250.28	234.77	614.7	
7	Profit/(Loss) after tax for the period	424.48	475.75	401.66	900.23	784.20	1915.9	
8	(A) Other comprehensive income/(Loss)			13				
	(i) Items that will not be reclassified to statement of profit or loss			11				
	(a)Acturial 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	1915.1	
10	Paid up equity share capital (face value Rs.10 Per share)	1575.10	1575.10	1575.10	1575.10	1575.10	1575.1	
11	Other equity						10941.1	
12	Earings 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	12.1	
	Diluted earnings per share (Rs.)	2.69	3.02	2.55	5.71	4.98	12.1	

1 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.

3 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

Registered Office : 102 Sanskrati Appartment 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

		As at	Rs. in Lakhs) As at
	Particulars	30.09.2022	31.03.2022
	Particulars	Unaudited	Audited
A	ASSETS	Olladaltea	Addition
1	Non-current assets		
	Non-current assets		
(a)	Property ,plant and equipment	6443.38	6082
	Financial Assets		
(0)	(i) Investments	2059.53	1819
	(ii) Other financial assets	52.56	44
(c)	Other non-current assets	5.95	235
(0)	Total non-current assets	8561.42	8182
2	Current assets		
	Inventories	1243.31	1727
	Financial assets	1245.51	1/2/
(0)	(i)Trade receivables	2946.52	2836
	(ii)Cash and cash equivalents	359.46	725
	(iii) Bank balances other than (ii) above	1935.95	2406
		20.09	80
(c)	(iv) Others financial assets Other current assets	57.25	78
(C)	Total current assets	6562.58	7854
	Total current assets	0302.38	7834
	Total Assets	15124.00	16036
3	EQUITY AND LIABILITIES	1	
	EQUITY	1	
(a)	Equity share capital	1575.10	1575
(b)	Other equity	11840.96	10941
	Total equity	13416.06	12516
	Liabilities		
ı	Non - current liabilities	1	
	Financial Liabilities	- 1	
(0)	(i) Borrowings		
	(ii) Lease liabilities	37.24	37
(b)	Provisions	38.21	36
	Deferred tax liabilities (net)	750.43	745
(0)	Total non-current liabilities	825.88	819
2	Current liabilities		
	Financial Liabilities	1	
(4)	(i) Borrowings	152.93	1,813.
	(ia) Lease liabilities	0.64	0.
	(ii) Trade payables		
	(a) Total outstanding dues of micro & small enterprises	17.57	25
	(b) Total outstanding dues of creditors other than micro &		
	small enterprises	568.53	685
	(iii) Other financial liabilities	-	5
15	Other current liabilities	46.32	132
	Provisions	5.40	5
	Current tax liability (net)	90.67	31
(u)	Total current liabilities	882.06	2700
	Total liabilities	1707.94	3520
	Total navilles	1,0,,54	3320
		15124.00	16036

Date: 10/11/2022

Place : INDORE

For Worth Peripherals Limited

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

Website:www.worthindia.com
FLOW STATEMENT FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2022

		For the half year ended	For the half year ended
	Particulars	30.09.2022	30.09.2021
Α.	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit before tax	1150.51	1018.
	Adjustment for:	1	
	Depreciation and Amortization expense	233.24	248.
	Net (Profit) / Loss on sale of property, plant and equipment (net)	13.32	0.
	Interest income	(84.15)	(86.
	Finance cost	5.33	8
	Impact of Gratuity considered in OCI	(0.51)	1.
	Operating Profit before working capital changes	1317.74	1190.
	Movements in working capital		
	(Increase)/ Decrease in inventories	484.03	(357.
	(Increase)/ Decrease in trade and other receivables	(110.44)	(157.
	(Increase)/ Decrease in loans & advances & other Assets	303.04	3.
	Increase/ (Decrease) in current liabilities and provisions	(215.64)	176.
	Cash generated from/ (used in) operating Activities	1778.73	856.
	Tax (Paid) / Refund(net)	(186.26)	(176.
	Net cash generated from/ (used in) Operating Activities (A)	1592.47	679.
3.	CASH FLOW FROM INVESTING ACTIVITIES		
- 1	Acquisition of property ,plant & equipment and capital work In progress	(614.43)	(6.
	Disposal of property, plant and equipment	7.44	34.
- 1	Interest received	84.15	86.
- 1	Investment in subsidiary entities	(239.87)	(915.
- 1	Bank Balances not consider as cash & cash equivalents	470.63	(304.
-	Net cash generated from/ (used in) Investing Activities (B)	(292.08)	(1105
.	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from borrowings (net of repayment)	(1660.59)	173.
- 1	Finance cost	(5.33)	(8.
- 1	Dividend paid	- 1	(40.
- 1	Repayment towards Lease Liability	(0.38)	
-	Net cash from/ (used in) Financing Activities (C)	(1666.30)	124.
	Net increase/ (decrease) in Cash and Cash Equivalents (A+B+C)	(365.91)	(300
	Cash and Cash Equivalents at the beginning of the period	725.37	391
-	Cash and Cash Equivalents at the end of the period	359.46	90

Date: 10/11/2022 Place : INDORE

For Worth Peripherals Limited



307-308,Bharti Bhawan Hindi Sahitya Samiti Campus 11, R.N.T. Marg,INDORE(MP)-452001 Tel: 2520600/4080841 kjindore@gmail.com

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 30thSeptember, 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.



307-308,Bharti Bhawan Hindi Sahitya Samiti Campus 11, R.N.T. Marg,INDORE(MP)-452001 Tel: 2520600/4080841 kjindore@gmail.com

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.





307-308, Bharti Bhawan Hindi Sahitya Samiti Campus 11, R.N.T. Marg, INDORE (MP)-452001 Tel: 2520600/4080841 kjindore@gmail.com

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" & Samp; "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.

> For KHANDELWAL & JHAWAR Chartered Accountants

CA. ANIL K. KHANDELWAL

PROPRIETOR M.No. 072124

Date: 10TH November, 2022

Place: Indore

UDIN: 22072124B CSBCL1529



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

CIN: L67120MP1996PLC010808

Website:www.worthindia.com

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

(Rs. in Lakhs)

	Particulars	Quarter Ended			Half Year Ended		Year Ended
S.no.	Particulars	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	29276.5
	Other income	31.87	44.25	42.67	76.12	66.27	681.2
	Total income	7925.25	8340.49	7511.99	16265.74	14094.79	29957.8
2	Expenses						
	(a) Cost of material consumed	5885.93	6336.17	5473.13	12222.10	10319.23	22034.1
	(b) Purchase of stock in trade	0.00	-	12.37		12.37	12.3
	(c) Changes in inventories of finished goods Work in progress and stock in						
	trade	40.34	(32.29)	11.57	8.05	(20.90)	(33.5
	(d) Employee benefit expense	375.55	348.02	412.51	723.57	719.80	1505.1
	(e) Finance cost	31.21	29.57	(9.23)	60.78	62.28	104.0
	(f) Depreciation and amortisation expenses	147.21	148.65	164.80	295.86	319.59	626.8
	(g) Other expenses	754.68	770.95	817.61	1525.63	1423.23	2833.5
	Total expenses	7234.92	7601.07	6882.76	14835.99	12835.60	27082.5
3	Profit/(loss) before exceptional items and tax (1-2)	690.33	739.42	629.23	1429.75	1259.19	2875.2
4	Exceptional Items	-	-	-	-	-	
5	Profit/(loss) before tax (3+4)	690.33	739.42	629.23	1429.75	1259.19	2875.2
6	Tax expenses						
	Current tax	186.76	202.69	164.07	389.45	348.37	779.8
	Deferred yax	7.23	(2.48)	4.64	4.75	10.81	14.8
	Total tax expenses	193.99	200.21	168.71	394.20	359.18	794.6
7	Profit/(Loss) after tax for the period (5-6)	496.34	539.21	460.52	1035.55	900.01	2080.6
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	(1.0
	Tax thereon	0.07	0.06	(0.18)	0.13	(0.35)	0.26
	(") (b b. b						
	(ii) Items that will be reclassified to statement of profit or loss	-	-	1-71	-	-	
	Tax thereon	(0.40)	(0.40)	0.53	(0.20)	1.04	10.7
	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	2079.8
9A	Total comprehensive income attributable to						
JA	Owners of the company	425.08	476.51	402.18	901.59	785.24	1913.4
	Non controlling interest	71.07	62.51	58.86	133.58	115.81	166.3
	Total	496.15	539.02	461.04	1035.17	901.05	2079.8
9B	Profit/ (Loss) for the year attributable to	430.13	333.02	402.04	1033.17	302.03	2075.0
	Owners of the company	425.27	476.70	401.66	901.97	784.20	1914.2
	Non controlling interest	71.07	62.51	58.86	133.58	115.81	166.3
	Total	496.34	539.21	460.52	1035.55	900.01	2080.6
9C	Other comprehensive income attributable to	450.54	333.21	400.52	1033133	300.02	200010
90		(0.19)	(0.19)	0.52	(0.38)	1.04	(0.76
	Owners of the company Non controlling interest	(0.13)	(0.13)	0.52	(0.50)	1.04	(0.7)
	Total	(0.19)	(0.19)	0.52	(0.38)	1.04	(0.76
	A.W. MILLS	(5.25)	(5.25)		()		1-11
10	Paid-up equity share capital (Face Value Rs. 10-Each)	1575.10	1575.10	1575.10	1575.10	1575.10	1575.1
	Other equity	1373.10	_575.20				10939.4
**	'/						
	Racic and Diluted earning per equity share after exceptional items						
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	12.1

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4 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

ON * CITY

For Worth Peripherals Limited

¹ 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".

² 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.

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

A ASSETS Non-current assets (a) Property plant and equipment (b) Capital work -in- Progress (c) Financial Assets (ii) Other Financial assets (iii) Other Financial assets (iii) Other Financial assets (iii) Other one-current assets (iii) Other one-current assets (iii) Capital work -in- Progress (iv) Other Financial assets (iv) Other Financial assets (iv) Other one-current assets (iv) Capital work -in- Progress (iv) Capital work -in- Progress (iv) Other Financial assets (iv) Capital Registry -in- Progress (iv) Capital Registry -in- Progress (iv) Financial Assets (iv) Financial Fin		(Rs. in Lak				
A ASSETS Non-current assets (a) Property plant and equipment (b) Capital work -in- Progress (c) Financial Assets (ii) Other Financial assets (iii) Other Financial assets (iii) Other on-current assets (iii) Other on-current assets (iii) Tada receivables (iii) Tada receivables (iii) Bank Balances other than (ii) above (iiv) Loans (iv) Other Current assets (c) Other current assets (d) Other on-current assets (iii) Bank Balances other than (iii) above (iii) Bank Balances other than (iii) above (iv) Loans (iv) Other financial assets (c) Other current assets (d) Other current assets (e) Other current assets (iii) Bank Balances other than (iii) above (iv) Loans (iv) Loans (v) Other financial assets (c) Other current assets (d) Other current assets (e) Other current assets (f) January Balances (iii) Bank Balances other than (ii) above (iii) Bank Balances other than (ii) above (iv) Loans (iv) Loa						
A ASSETS Non-current assets (a) Property plant and equipment (b) Capital work -in- Progress (c) Financial Assets (i) Other Financial assets (ii) Other Financial assets (iii) Other Financial assets (iii) Other financial assets (iiii) Gash and cash Equivalents (iii) Bank Balances other than (iii) above (iv) Loans (v) Other financial assets (iii) Gash and cash Equivalents (iv) Cother financial assets (v) Other financial assets (v) Other financial assets (vi) Cother financial liabilities (vi) Borrowings (vi) Cother quity (v		Particulars	30.09.2022	31.03.2022		
Non-current assets 7895,46 755			Unaudited	Audited		
(a) Property plant and equipment (b) Capital work -in- Progress (c) Financial Assets (i) Other Financial assets (ii) Other Financial assets (ii) Other Financial assets (iii) Other Financial assets (iii) Other Financial assets (iv) Other Financial assets (iv) Other Financial assets (iv) Other on-current assets (iv) Financial	Α	ASSETS				
(b) Capital work -in- Progress (c) Financial Assets (i) Other Financial assets (ii) Other Financial assets (iii) Other Financial assets (iii) Other Financial assets (iiii) Other Indexion Sastes (iiii) Other Indexion Sastes (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii	1	Non-current assets				
(c) Financial Assets (i) Other Financial assets (d) Other non-current assets 344.84 57 Total non -current assets 2 Current assets (a) Inventories (b) Financial Assets (i)Trade receivables (ii)Cash and Cash Equivalents (iii) Bank Balances other than (ii) above (iv) Loans (v) Other financial assets 2 Cother current assets (c) Other current assets 487.95 74 (iv) Loans (v) Other financial assets (v) Other financial assets (r) Total Individual Assets	(a)	Property plant and equipment	7895.46	7555.7		
(i) Other Financial assets (d) Other non-current assets 344.84 57 Total non -current assets 2	(b)	Capital work -in- Progress	55.57	51.1		
(d) Other non-current assets 344.84 5.7 Total non -current assets 8369.75 824 2 Current assets 1786.97 246 (b) Financial Assets (i)Trade receivables (ii)Cash and Cash Equivalents 367.95 74 (iii) Bank Balances other than (ii) above (iv) Loans (v) Other financial assets 221.79 8 (c) Other current assets 67.87 9 9433.08 1005 Total Assets 17802.83 1830 B EQUITY AND LIABILITIES EQUITY (a) Equity share capital 1936.61 1100 Cher equity 1936.61 1100 Cher equity 1936.61 1100 Equity share capital 1936.61 1100 Equity attributable to owners of the company 13478.71 1257.10 1257 Non controlling interest 1376.94 1131 Total equity 14855.65 1371 LIABILITIES Non - current liabilities (a) Financial liabilities (i) Borrowings 121.91 14 (ii) Other non current financial liabilities 93.8.7 99 (ii) Other non current financial liabilities 1004.42 1022 2 Current liabilities (i) Borrowings 152.93 168 (ii) Cher characterial liabilities (ii) Borrowings 152.93 168 (iii) Cher financial liabilities (iii) Trade payables 1556.64 164 (iii) Trade payables (iii) Other current liabilities 96.24 18 (iii) Cher financial liabilities 96.24 18 (iv) Cher current liabilities 96.24 18 (iv) Cher current liabilities 96.24 18 (iv) Current tax liability 130.91 4 Total current liabilities 1942.76 356 Total liabilities 1942.76 356 T	(c)	Financial Assets	1 1			
Total non -current assets Current assets (a) Inventories (b) Financial Assets (ii) Trade receivables (iii) Cash and Cash Equivalents (iii) Bank Balances other than (ii) above (iv) Loans (v) Other financial assets (c) Other current assets B EQUITY AND LIABILITIES EQUITY (a) Equity share capital (b) Other equity Equity attributable to owners of the company Non controlling interest Total equity LIABILITIES 1 Non - current liabilities (i) Borrowings (ii) Other no current financial liabilities (i) Provisions (c) Deferred tax liabilities (ii) Provisions (c) Deferred tax liabilities (iii) Trade payables (iiii) Other, financial liabilities (i) Borrowings (ii) Other, current liabilities (ii) Trade payables (iii) Other, financial liabilities (i) Deferrowings (iii) Other, financial liabilities (iv) Deferrowings (iv) Other current liabilities (iv) Deferrowings (iv) Other, financial liabilities (iv) Other current liabilitie		(i) Other Financial assets	73.88	66.1		
2 Current assets	(d)	Other non-current assets	344.84	574.4		
(a) Inventories		Total non -current assets	8369.75	8247.4		
(b) Financial Assets (i)Trade receivables (ii)Cash and Cash Equivalents (iii) Bank Balances other than (ii) above (iv) Loans (v) Other financial assets (c) Other current assets B EQUITY AND LIABILITIES EQUITY (a) Equity share capital (b) Other equity Equity attributable to owners of the company Non controlling interest 10376.94 11371 LIABILITIES 1 Non - current liabilities (a) Financial liabilities (b) Provisions (c) Deferred tax liabilities (net) Total non-current liabilities (a) Financial liabilities (b) Provisions (c) Deferred tax liabilities (net) Total non-current liabilities (a) Financial liabilities (b) Provisions (c) Deferred tax liabilities (a) Financial liabilities (b) Provisions (c) Deferred tax liabilities (d) Financial liabilities (e) Financial liabilities (f) Borrowings (g) Deferred tax liabilities (h) Provisions (h) P	2	Current assets				
(ii)Trade receivables (iii)Cash and Cash Equivalents (iiii) Bank Balances other than (ii) above (iv) Loans (v) Other financial assets (c) Other current assets Total current assets B EQUITY AND LIABILITIES EQUITY (a) Equity share capital (b) Other equity Total equity Total equity LIABILITIES 1 Non - current liabilities (i) Borrowings (ii) Other non current financial liabilities (b) Provisions (c) Deferred tax liabilities (a) Financial liabilities (b) Provisions (c) Deferred tax liabilities (a) Financial liabilities (b) Provisions (c) Deferred tax liabilities (d) Borrowings (iii) Other non current liabilities (i) Borrowings (iii) Current liabilities (i) Borrowings (iii) Other financial liabilities (i) Borrowings (iii) Other non current liabilities (i) Borrowings (iii) Other non current liabilities (i) Borrowings (iii) Current liabilities (i) Borrowings (iii) Current liabilities (ii) Borrowings (iii) Current liabilities (iii) Trade payables (iii) Trade payables (iii) Other financial liabilities (iv) Other current liabilities (iv) Other cur	(a)	Inventories	1786.97	2464.1		
(iii) Cash and Cash Equivalents (iiii) Bank Balances other than (ii) above (iv) Loans (v) Other financial assets (v) Other financial assets (c) Other current assets Total current assets B EQUITY AND LIABILITIES EQUITY (a) Equity share capital (b) Other equity Equity attributable to owners of the company Non controlling interest Total equity LIABILITIES Non - current liabilities (i) Borrowings (ii) Other non current financial liabilities (b) Provisions (c) Deferred tax liabilities (net) Total non-current liabilities (ii) Borrowings (iii) Other non-current liabilities (iii) Borrowings (iii) Chercfinancial liabilities (iii) Borrowings (iii) Chercfinancial liabilities (iv) Borrowings (iv) Loans Liabilities (iv) Borrowings (iv) Loans Liabilities (iv) Deferred tax liabilities (iv) Borrowings (iv) Loans Liabilities (iv) Loans Li	(b)	Financial Assets				
(ii) Cash and Cash Equivalents (iii) Bank Balances other than (ii) above (iv) Loans (v) Other financial assets (v) Other financial assets (v) Other financial assets (c) Other current assets Total current assets B EQUITY AND LIABILITIES EQUITY (a) Equity share capital (b) Other equity Equity attributable to owners of the company Total equity Total equity LIABILITIES I Non - current liabilities (a) Financial liabilities (ii) Borrowings (iii) Other non current financial liabilities (b) Provisions (c) Deferred tax liabilities (net) Total non- current liabilities (ii) Borrowings (iii) Cher non current liabilities (iii) Trade payables (iii) Cherefinancial liabilities (iii) Borrowings (iii) Cherefinancial liabilities (iv) Borrowings (iv) Lease liabilities (iv) Borrowings (iv) Lease liabilities (iv) Borrowings (iv) Current liabilities (iv) Current lia			4887.95	4264.6		
(iii) Bank Balances other than (ii) above (iv) Loans (v) Other financial assets (c) Other current assets Total current assets Total Assets EQUITY AND LIABILITIES EQUITY (a) Equity share capital (b) Other equity Equity attributable to owners of the company Non controlling interest 1376.94 1137.704 1257. Non - current liabilities (a) Financial liabilities (ii) Borrowings (iii) Other non current financial liabilities (b) Provisions (c) Deferred tax liabilities (a) Financial liabilities (b) Provisions (c) Deferred tax liabilities (ii) Borrowings (iii) Other non current liabilities (iv) Borrowings (iv) Other current liabilities (iv) Borrowings (iv) Other current liabilities (iv) Borrowings (iv) Other current liabilities (iv) Borrowings (iv) Current liabilities (iv) Bo			367.95	744.9		
(iv) Loans (v) Other financial assets (c) Other current assets Total current assets Total current assets Total current assets Total Assets EQUITY AND LIABILITIES EQUITY (a) Equity share capital (b) Other equity Equity attributable to owners of the company Non controlling interest Total equity LIABILITIES (i) Borrowings (ii) Other non current financial liabilities (i) Borrowings (iii) Other non current financial liabilities (c) Deferred tax liabilities (n) Equity attributable to equity LIABILITIES Non - current liabilities (i) Borrowings (ii) Other non current financial liabilities (ii) Borrowings (iii) Other non current financial liabilities (i) Borrowings (ii) Other non current liabilities (i) Borrowings (ii) Other non current liabilities (i) Borrowings (ii) Other non current liabilities (ii) Trade payables (iii) Trade payables (iii) Other current liabilities (iv) Provisions (c) Provisions (d) Current liabilities (e) Provisions (o) Provisions (o) Provisions (o) Other current liabilities (o) Provisions (o) Provisions (o) Provisions (o) Other current liabilities (o) Provisions (o) Other current liabilities (o) Provisions (o) Deferred tax liability (o) Provisions (o) Other current liabilities (o) Provisions (o) Provisions (o) Provisions (o) Other current liabilities (o) Provisions (o)			2300.55	2407.0		
(v) Other financial assets (c) Other current assets Total current assets Total current assets Total Assets EQUITY (a) Equity share capital (b) Other equity Equity attributable to owners of the company Non controlling interest Total equity LIABILITIES (i) Borrowings (ii) Other non current financial liabilities (b) Provisions (c) Deferred tax liabilities (i) Porrowings (ii) Other current liabilities (i) Borrowings (iii) Total non- current liabilities (i) Borrowings (ii) Lease liabilities (ii) Borrowings (iii) Trade payables (iii) Other current liabilities (c) Provisions (d) Current liabilities (iv) Provisions (a) Lease liabilities (iv) Trade payables (ivi) Other current liabilities (ivi) Trade payables (ivii) Other current liabilities (ivii) Trade payables (iviii) Other current liabilities (iviii) (iviii) Other current lia			-	-		
(c) Other current assets Total current assets Total Assets Total Assets Total Assets Total Assets EQUITY AND LIABILITIES EQUITY (a) Equity share capital (b) Other equity Equity attributable to owners of the company Non controlling interest Total equity LIABILITIES Non - current liabilities (i) Borrowings (ii) Other non current financial liabilities (b) Provisions (c) Deferred tax liabilities (net) Total non- current liabilities (i) Borrowings (c) Deferred tax liabilities (ii) Borrowings (c) Deferred tax liabilities (ii) Total non- current liabilities (ii) Total payables (iii) Trade payables (iii) Trade payables (iii) Trade payables (iii) Trade payables (iii) Other current liabilities (iv) Provisions (c) Provisions (d) Current liabilities (iv) Trade payables (ivi) Total current liabilities (iv) Provisions (a) Lasse liabilities (b) Other current liabilities (c) Provisions (d) Current tax liability Total current tax liabilities (d) Curre			21.79	81.5		
Total Assets	(c)	1.	67.87	94.6		
EQUITY AND LIABILITIES EQUITY			9433.08	10057.1		
EQUITY AND LIABILITIES EQUITY						
EQUITY (a) Equity share capital 1575.10 1575.10 1575.10 1575.10 1575.10 1575.10 11903.61 11903.61 11903.61 11903.61 11903.61 11903.61 11903.61 12574 1376.94 113		Total Assets	17802.83	18304.5		
EQUITY (a) Equity share capital 1575.10 1575.10 1575.10 1575.10 1575.10 1575.10 11903.61 11903.61 11903.61 11903.61 11903.61 12574 1376.94 113						
(a) Equity share capital 1575.10 1575. (b) Other equity 11903.61 11005. Equity attributable to owners of the company 13478.71 12575. Non controlling interest 1376.94 1133. Total equity 14855.65 13713. LIABILITIES	3	EQUITY AND LIABILITIES	1 1			
(b) Other equity		EQUITY	1 1			
Equity attributable to owners of the company 13478.71 12578 1376.94 1138 1376.94 1138 14855.65 13718 13718	(a)	Equity share capital	1575.10	1575.1		
Non controlling interest	(b)	Other equity	11903.61	11003.1		
Total equity		Equity attributable to owners of the company	13478.71	12578.2		
LIABILITIES Non - current liabilities (a) Financial liabilities (i) Borrowings (ii) Other non current financial liabilities (b) Provisions (c) Deferred tax liabilities (d) Total non- current liabilities (e) Financial liabilities (i) Borrowings (ia) Lease liabilities (ii) Trade payables (iii) Other, financial liabilities (b) Other current liabilities (c) Provisions (d) Current tax liability Total current liabilities (e) Financial liabilities (f) Other current liabilities (g) Other current liabilities (h) Other		Non controlling interest	1376.94	1135.7		
Non - current liabilities (a) Financial liabilities (i) Borrowings 121.91 144 (ii) Other non current financial liabilities 93.87 96 (b) Provisions 38.21 36 (c) Deferred tax liabilities 750.43 745 745 750.43 750.43		Total equity	14855.65	13713.9		
(a) Financial liabilities (i) Borrowings (ii) Other non current financial liabilities (b) Provisions (c) Deferred tax liabilities (net) Total non- current liabilities (a) Financial liabilities (i) Borrowings (ia) Lease liabilities (ii) Trade payables (iii) Other financial liabilities (b) Other current liabilities (c) Provisions (d) Current tax liability Total current liabilities (1) Current liabilities (2) Provisions (3) Current liabilities (4) Current liabilities (5) Other current liabilities (6) Other current liabilities (7) Provisions (8) Current liabilities (96.24 18) Current liabilities (10) Current liabilities (11) Current liabilities (12) Provisions (13) Provisions (14) Current liabilities (15) Provisions (15) Provis		LIABILITIES				
(i) Borrowings 121.91 144 (ii) Other non current financial liabilities 93.87 96 (b) Provisions 38.21 36 (c) Deferred tax liabilities (net) 750.43 74 Total non- current liabilities 1004.42 102 2 Current liabilities (a) Financial liabilities 152.93 168 (i) Borrowings 152.93 168 (ii) Lease liabilities 0.64 0 (ii) Trade payables 1556.64 164 0 0 (iii) Other financial liabilities 96.24 18 (b) Other current liabilities 96.24 18 (c) Provisions 5.40 9 (d) Current tax liability 130.91 4 Total current liabilities 1942.76 356 Total liabilities 2947.18 459	1	Non - current liabilities	1			
(ii) Other non current financial liabilities 93.87 99.87 (b) Provisions 38.21 33 (c) Deferred tax liabilities (net) 750.43 74 Total non- current liabilities 1004.42 102 2 Current liabilities (a) Financial liabilities (i) Borrowings 152.93 168 (ia) Lease liabilities 0.64 0 0 (ii) Trade payables 1556.64 164 (iii) Other financial liabilities - 1 (b) Other current liabilities 96.24 18 (c) Provisions 5.40 1 (d) Current tax liability 130.91 4 Total current liabilities 1942.76 356 Total liabilities 2947.18 459	(a)	Financial liabilities				
(b) Provisions 38.21 38 (c) Deferred tax liabilities (net) 750.43 74 Total non- current liabilities 1004.42 102 2 Current liabilities (i) Borrowings (ia) Lease liabilities (ii) Trade payables (iii) Trade payables (iii) Other, financial liabilities (iii) Other, financial liabilities (iii) Other current liabilities (iv) Provisions (c) Pro		(i) Borrowings	121.91	146.5		
(c) Deferred tax liabilities 750.43 74 Total non- current liabilities 1004.42 102 2 Current liabilities (a) Financial liabilities (i) Borrowings 152.93 168 (ia) Lease liabilities 0.64 0 <t< td=""><td></td><td>(ii) Other non current financial liabilities</td><td>93.87</td><td>94.1</td></t<>		(ii) Other non current financial liabilities	93.87	94.1		
Total non- current liabilities	(b)	Provisions	38.21	36.6		
2 Current liabilities (a) Financial liabilities (i) Borrowings (ia) Lease liabilities (ii) Trade payables (iii) Other financial liabilities (b) Other current liabilities (c) Provisions (d) Current tax liability Total current liabilities Total liabilities 2 2947.18 4 596	(c)	Deferred tax liabilities (net)	750.43	745.8		
(a) Financial liabilities 152.93 168 (i) Borrowings 152.93 168 (ia) Lease liabilities 0.64 0 (ii) Trade payables 1556.64 164 (iii) Other financial liabilities - 1 (b) Other current liabilities 96.24 18 (c) Provisions 5.40 1 (d) Current tax liability 130.91 4 Total current liabilities 1942.76 356 Total liabilities 2947.18 459		Total non- current liabilities	1004.42	1023.1		
(a) Financial liabilities 152.93 168 (i) Borrowings 152.93 168 (ia) Lease liabilities 0.64 0 (ii) Trade payables 1556.64 164 (iii) Other financial liabilities - 1 (b) Other current liabilities 96.24 18 (c) Provisions 5.40 1 (d) Current tax liability 130.91 4 Total current liabilities 1942.76 356 Total liabilities 2947.18 459		Common Habilia				
(i) Borrowings 152.93 168 (ia) Lease liabilities 0.64 0 (ii) Trade payables 1556.64 164 (iii) Other financial liabilities - 1 (b) Other current liabilities 96.24 18 (c) Provisions 5.40 1 (d) Current tax liability 130.91 4 Total current liabilities 1942.76 356 Total liabilities 2947.18 459			1			
(ia) Lease liabilities 0.64 0.64 0.64 0.64 0.64 0.64 0.64 0.64 1.64 0.64 1.64 <	(a)		452.02	1605		
(ii) Trade payables 1556.64 164 (iii) Other financial liabilities - 1 (b) Other current liabilities 96.24 18 (c) Provisions 5.40 1 (d) Current tax liability 130.91 4 Total current liabilities 1942.76 356 Total liabilities 2947.18 4590			1			
(iii) Other financial liabilities -		****		1645.0		
(b) Other current liabilities 96.24 188 (c) Provisions 5.40 9 (d) Current tax liability 130.91 4 Total current liabilities 1942.76 356 Total liabilities 2947.18 4596						
(c) Provisions 5.40 (d) Current tax liability 130.91 44 Total current liabilities 1942.76 356 Total liabilities 2947.18 4596	/ .			5.5		
(d) Current tax liability 130.91 44 Total current liabilities 1942.76 356 Total liabilities 2947.18 4590				180.2		
Total current liabilities 1942.76 356: Total liabilities 2947.18 4590				5.4		
Total liabilities 2947.18 4590	(d)			44.2		
		Total liabilities	2947.18	4590.6		
Total Liabilities 1 17002 021 1020		Total Liabilities	17802.83	18304.5		

Date: 10/11/2022 Place: INDORE

ERIPHER INDORE CO

For Worth Peripherals Limited

Registered Office: 102 Sanskrati Appartment 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
	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit before tax	1429.76	1259.1
	Adjustment for:		
	Depreciation and amortization expense	295.86	319.5
	Net (Profit) / Loss on sale of Property, Plant and Equipment (net)	13.32	0.5
	Interest income	(50.89)	(50.7
	Finance cost	60.78	55.5
	Impact of Gratuity considered in OCI	(0.51)	1.3
	Operating profit before working capital changes	1748.32	1585.5
	Movements in working capital:		
	(Increase)/ Decrease in inventories	677.20	(373.2
	(Increase)/ Decrease in trade and other receivables	(623.29)	(504.9
	(Increase)/ Decrease in loans & advances & other assets	77.29	(133.8
	Increase/ (Decrease) in current liabilities and provisions	(177.24)	246.4
	Cash generated from/ (used in) operating activities	1702.28	819.9
	Tax (paid)/refund (net)	302.80	359.1
	Net cash generated from/ (used in) Operating Activities (A)	1399.48	460.7
	CASH FLOW FROM INVESTING ACTIVITIES		
	Acquisition of property ,plant & equipment and capital work In progress	(685.79)	(360.1
	Disposal of property, plant and equipment	7.44	34.0
	Advance to Supplier for Capital Goods	231.15	
	Proceed From Capital Subsidy	25.00	-
	Interest received	50.89	50.6
	Bank Balances not consider as cash & cash equivalents	106.54	(276.5
	Changes in Non controlling Interest	106.55	89.2
	Net cash from/ (used in) Investing Activities (B)	(158.22)	(462.7
	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from Long Term borrowings (net of repayment)	(1557.12)	(72.72
	Finance cost	(60.78)	(55.5
	Dividend paid	- 1	(40.6
	Repyament towards Lease Liability	(0.38)	
	Net cash from/ (used in) Financing Activities (C)	(1618.28)	(168.8
	Net increase/ (decrease) in Cash and Cash Equivalents (A+B+C)	(377.02)	(170.8
	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	226.9

Date: 10/11/2022 Place : INDORE

For Worth Peripherals Limited