



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

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, 2023 and year to date from 01st April, 2023 to 30th September, 2023 attached herewith. The Statement has been prepared by the Company's Management pursuant to requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 as amended ("the listing regulations").

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

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would be





aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard (Ind AS) and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

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: 08/11/2023

Place: Indore

UDIN: 23072124BG1YG1IF9036



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 30,2023

(Rs. in Lakhs), unless otherwise stated

S.no.	Particulars	Quarter ended			Half Year Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	Revenue from Operations	4,363.05	4,282.94	5,521.38	8,645.99	11,584.98	21,271.82
	Other Income	114.89	221.45	113.84	336.34	242.72	527.54
	Total Income	4,477.93	4,504.39	5,635.22	8,982.32	11,827.70	21,799.36
2	Expenses						
	(a) Cost of material consumed	3,088.10	3,064.49	4,088.31	6,152.59	8,630.89	15,584.76
	(b) Changes in inventories of finished goods, work-in-progress and stock in trade	2.92	(12.49)	(4.97)	(9.57)	(20.37)	(6.19)
	(c) Employee benefit expenses	304.67	281.83	291.99	586.50	570.26	1,157.61
	(d) Finance costs	1.98	3.03	3.31	5.01	5.33	10.15
	(e) Depreciation and amortisation expense	121.63	119.78	118.12	241.41	233.24	477.02
	(f) Other expenses	594.98	564.13	596.53	1,159.11	1,257.84	2,243.98
	Total expenses	4,114.27	4,020.77	5,093.29	8,135.04	10,677.19	19,467.33
3	Profit before exceptional item and tax (1-2)	363.66	483.62	541.93	847.28	1,150.51	2,332.03
4	Exceptional items	-	-	-	-	-	-
5	Profit before tax (3+4)	363.66	483.62	541.93	847.28	1,150.51	2,332.03
6	Tax expenses						
	Current tax	93.18	117.50	110.23	210.68	245.53	518.24
	Deffered tax	(0.71)	11.99	7.22	11.28	4.75	9.87
	Total tax expenses	92.46	129.49	117.45	221.95	250.28	528.11
7	Profit after tax	271.20	354.13	424.48	625.33	900.23	1,803.92
8	(A) Other comprehensive income/(Loss)						
	Items that will not be reclassified to statement of profit or loss						
	(a) Gain/(Loss) on remeasurement of the defined benefit plans	0.94	0.94	(0.26)	1.88	(0.51)	3.76
	(b) Income tax effect on above	(0.23)	(0.24)	0.07	(0.47)	0.13	(0.95)
	Total other comprehensive income	0.71	0.70	(0.19)	1.41	(0.38)	2.81
9	Total comprehensive income for the period (7+8)	271.90	354.83	424.29	626.73	899.85	1,806.73
10	Paid up equity share capital (face value Rs.10 Per share)	1,575.10	1,575.10	1,575.10	1,575.10	1,575.10	1,575.10
11	Other equity						12,707.24
12	Earnings per equity share of Rs 10 each						
	Basic and diluted earnings per share after exceptional items (Rs.)	1.72	2.24	2.69	3.97	5.71	11.45

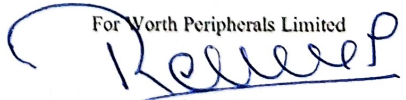
1 The above results for the quarter and half year ended 30th Sept, 2023, which have been subjected to limited review by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 8th November, 2023 in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

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

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

Date : 08/11/2023

Place : INDORE

For Worth Peripherals Limited

 Raminder Singh Chadha
 Managing Director
 DIN:00405932



Worth Peripherals Limited

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

UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2023

Particulars		(Rs. in Lakhs)	
		As at	As at
		30.09.2023	31.03.2023
		Unaudited	Audited
A	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	6,120.18	6,262.57
	(b) Financial Assets	2,166.22	2,058.62
	(i) Investments	52.56	52.48
	(ii) Other financial assets	3.56	7.43
	(c) Other non-current assets		
	Total non-current assets	8,342.52	8,381.10
2	Current assets	1,031.82	1,149.67
	(a) Inventories		
	(b) Financial assets	2,532.75	2,307.08
	(i) Trade receivables	158.36	106.97
	(ii) Cash and cash equivalents	4,060.52	3,849.50
	(iii) Bank balances other than (ii) above	169.70	86.13
	(iv) Others financial assets	60.53	263.11
	(c) Other current assets		
	Total current assets	8,013.68	7,762.46
	Total Assets	16,356.20	16,143.56
B	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity share capital	1,575.10	1,575.10
	(b) Other equity	13,293.50	12,707.24
	Total equity	14,868.60	14,282.34
	Liabilities		
1	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Lease liabilities	36.65	36.65
	(b) Provisions	36.87	36.87
	(c) Deferred tax liabilities (net)	768.38	756.63
	Total non-current liabilities	841.90	830.15
2	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	25.50	195.50
	(ii) Lease liabilities	0.42	0.84
	(iii) Trade payables		
	(a) Total outstanding dues of micro and small enterprises	8.06	30.14
	(b) Total outstanding dues of creditors other than micro and small enterprises	388.99	570.00
	(iv) Other financial liabilities	-	-
	(b) Other current liabilities	155.22	154.32
	(c) Provisions	2.94	4.84
	(d) Current tax liability (net)	64.57	75.43
	Total current liabilities	645.70	1,031.07
	Total liabilities	1,487.60	1,861.22
	Total equity & liabilities	16,356.20	16,143.56

Date : 08/11/2023

Place : INDORE

For Worth Peripherals Limited

Raminder Singh Chadha
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 SEPTEMBER 30, 2023 (Rs. in Lakhs)

	Particulars	For the half year ended 30.09.2023	For the half year ended 30.09.2022
A.	CASH FLOW FROM OPERATING ACTIVITIES	847.28	1,150.51
	Profit before tax		233.24
	Adjustment for:	241.41	13.32
	Depreciation and amortization expense	(2.11)	(84.15)
	Net (Profit) / Loss on sale of property, plant and equipment (net)	(214.65)	5.32
	Interest income	5.01	(0.51)
	Finance costs	-	
	Impact of Gratuity considered in OCI	876.94	1,317.73
	Operating Profit before working capital changes		
	Movements in working capital	117.86	484.03
	(Increase)/ Decrease in Inventories	(225.67)	(110.44)
	(Increase)/ Decrease in Trade receivables	17.07	52.10
	Increase/decrease in other current financial assets	187.58	250.94
	Increase/decrease in other current assets	(203.09)	(125.53)
	Increase/decrease in Trade payables	-	(5.51)
	(Increase)/ Decrease in other current financial liabilities	0.89	(86.13)
	(Increase)/ Decrease in other current liabilities	(0.02)	1.54
	Increase/ (Decrease) in Provisions	771.56	1,778.73
	Cash generated from operations		
	Net Income Tax (Paid) / refund received	(221.53)	(186.26)
	Net cash generated from/ (used in) Operating Activities (A)	550.03	1,592.47
B.	CASH FLOW FROM INVESTING ACTIVITIES	(84.49)	(614.43)
	Payments for purchase property, plant and equipment	2.58	7.44
	Proceeds from disposal of property, plant and equipment	3.79	-
	(Increase)/ Decrease in other non-current assets	128.05	84.15
	Interest received	(130.26)	(239.88)
	Investment in subsidiary entities and joint ventures		
	Bank Balances not consider as cash & cash equivalents	(2,670.41)	(1,213.60)
	Fixed deposit/margin money placed	2,468.00	1,684.24
	Fixed deposit/margin money matured	(282.74)	(292.08)
	Net cash generated from/ (used in) Investing Activities (B)		
C.	CASH FLOW FROM FINANCING ACTIVITIES	10.00	50.36
	Proceeds from borrowings -others	(180.00)	(1,710.95)
	Repayments of borrowings - others	(5.01)	(5.33)
	Finance costs	(40.47)	-
	Dividend paid	(0.42)	(0.38)
	Repayment towards Lease Liability	(215.90)	(1,666.30)
	Net cash from/ (used in) Financing Activities (C)		
	Net increase/ (decrease) in Cash and Cash Equivalents (A+B+C)	51.39	(365.91)
	Cash and Cash Equivalents at the beginning of the period	106.97	725.37
	Cash and Cash Equivalents at the end of the period	158.36	359.46

Date : 08/11/2023
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

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, 2023 and year to date from 01st April, 2023 to 30th September, 2023 (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, 2023 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 (Ind AS) and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) regulations, 2015, as amended of the Listing Regulations, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.





We 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 of Rs.1757.18 lakhs and Rs. 3386.99 lakhs, total net profit after tax of Rs. 13.40 Lakhs and Rs. 62.59 lakhs, for the quarter ended September 30, 2023 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: 08TH November, 2023

Place: Indore

UDIN: 23072124BGYG1G1383

For KHANDELWAL & JHAVER
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

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30,2023

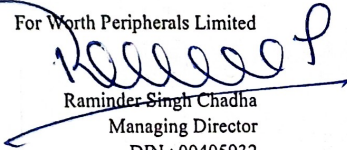
(Rs. in Lakhs)

S.no.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income	6,073.66	5,891.40	7,893.38	11,965.06	16,189.62	29,749.17
	Revenue from operations	92.17	178.13	31.87	270.30	76.12	208.83
	Other income	6,165.83	6,069.53	7,925.25	12,235.36	16,265.74	29,958.00
	Total income						
2	Expenses	4,440.81	4,328.45	5,885.93	8,769.26	12,222.10	22,040.32
	(a) Cost of material consumed	(14.65)	(18.94)	40.34	(33.59)	8.05	69.16
	(c) Changes in inventories of finished goods Work in progress and stock in trade	402.76	366.06	375.55	768.82	723.57	1,508.59
	(d) Employee benefit expenses	59.48	38.82	31.21	98.30	60.78	124.76
	(e) Finance costs	155.43	152.12	147.21	307.55	295.86	618.84
	(f) Depreciation and amortisation expense	776.86	666.87	754.68	1,443.73	1,525.63	2,721.99
	(g) Other expenses	5,820.69	5,533.38	7,234.92	11,354.07	14,835.99	27,083.66
	Total expenses	5,820.69	5,533.38	7,234.92	11,354.07	14,835.99	27,083.66
3	Profit/(loss) before exceptional items and tax (1-2)	345.15	536.15	690.33	881.30	1,429.75	2,874.34
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(loss) before tax (3+4)	345.15	536.15	690.33	881.30	1,429.75	2,874.34
6	Tax expenses						
	Current tax	39.98	145.00	186.76	184.98	389.45	798.64
	Deffered tax	26.70	11.96	7.23	38.66	4.75	9.59
	Total tax expenses	66.68	156.96	193.99	223.64	394.20	808.23
7	Profit/(Loss) after tax for the period (5-6)	278.47	379.19	496.34	657.66	1,035.55	2,066.11
8	(A) Other comprehensive income/(Loss)						
	Items that will not be reclassified to statement of profit or loss						
	(a) Gain/(Loss) on remeasurement of the defined benefit plans	0.94	0.94	(0.26)	1.88	(0.51)	3.76
	(b) Income tax effect on above	(0.23)	(0.24)	0.07	(0.47)	0.13	(0.95)
	Total other comprehensive income	0.71	0.70	(0.19)	1.41	(0.38)	2.81
9	Total comprehensive income for the period (7+8)	279.17	379.89	496.15	659.06	1,035.17	2,068.92
9A	Profit after tax for the period attributable to Owners of the company	272.25	354.96	425.27	627.21	901.97	1,806.43
	Non controlling interest	6.21	24.23	71.07	30.44	133.58	259.68
	Total	278.47	379.19	496.34	657.66	1,035.55	2,066.11
9B	Other comprehensive income attributable to Owners of the company	0.71	0.70	(0.19)	1.41	(0.38)	2.81
	Non controlling interest	-	-	-	-	-	-
	Total	0.71	0.70	(0.19)	1.41	(0.38)	2.81
9C	Total comprehensive income attributable to Owners of the company	272.96	355.66	425.08	628.62	901.59	1,809.24
	Non controlling interest	6.21	24.23	71.07	30.44	133.58	259.68
	Total	279.17	379.89	496.15	659.06	1,035.17	2,068.92
10	Paid-up equity share capital (Face Value Rs. 10 Each)	1,575.10	1,575.10	1,575.10	1,575.10	1,575.10	1,575.10
11	Other equity						12,708.08
12	Basic and Diluted earning per equity share after exceptional items (Rs.)	1.73	2.25	2.70	3.98	5.73	11.47

- The above unaudited consolidated financial results for the quarter and half year ended September 30, 2023 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 08, 2023. 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.
- The company is having control over the subsidiary entities "M/s Yash Packers, Mumbai", "Worth Wellness Private Limited, Indore" and "Worth India Pack Private Limited, Indore" and results have been consolidated as per Ind AS 110- "Consolidated Financial Statements" notified under Section 133 of The Companies Act, 2013.

Date : 08/11/2023
Place : INDORE

For Worth Peripherals Limited


Raminder Singh Chadha
Managing Director
DIN : 00405932



Worth Peripherals Limited

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

UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2023

Particulars		(Rs. in Lakhs)	
		As at	As at
		30.09.2023	31.03.2023
		Unaudited	Audited
A	ASSETS		
1	Non-current assets		
	(a) Property plant and equipment	9,163.53	7,896.66
	(b) Capital work -in- Progress	55.98	51.11
	(c) Financial Assets		
	(i) Other Financial assets	292.84	285.28
	(ii) Other non-current assets	342.45	346.31
	Total non -current assets	9,854.80	8,579.36
2	Current assets		
	(a) Inventories	1,315.50	1,501.27
	(b) Financial Assets		
	(i) Trade receivables	3,829.76	3,723.61
	(ii) Cash and Cash Equivalents	184.34	117.12
	(iii) Bank Balances other than (ii) above	4,110.52	4,051.89
	(iv) Loans	-	-
	(v) Other financial assets	140.62	86.19
	(c) Other current assets	362.75	233.57
	Total current assets	9,943.49	9,713.65
	Total Assets	19,798.29	18,293.01
B	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity share capital	1,575.10	1,575.10
	(b) Other equity	13,359.92	12,771.78
	Equity attributable to owners of the company	14,935.02	14,346.88
	Non controlling interest	1,511.96	1,375.09
	Total equity	16,446.99	15,721.97
	LIABILITIES		
1	Non - current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	775.60	76.21
	(ii) Lease liabilities	84.65	84.64
	(b) Provisions	36.87	36.87
	(c) Deferred tax liabilities (net)	795.48	756.35
	Total non- current liabilities	1,692.60	954.07
2	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	205.50	195.50
	(ia) Lease liabilities	0.42	0.84
	(ii) Trade payables	1,104.12	1,004.18
	(iii) Other financial liabilities	-	-
	(b) Other current liabilities	279.78	240.67
	(c) Provisions	2.94	4.84
	(d) Current tax liability	65.95	170.94
	Total current liabilities	1,658.71	1,616.97
	Total liabilities	3,351.31	2,571.04
	Total Liabilities	19,798.29	18,293.01

Date : 08/11/2023

Place : INDORE

For Worth Peripherals Limited

Raminder Singh Chadha

Managing Director

DIN : 00405932



Worth Peripherals Limited

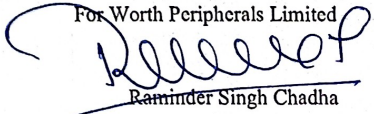
Registered Office : 102 Sanskrati Apartment 44 Saket Nagar, Indore-452018 (M.P.) India

CIN: L67120MP1996PLC010808

UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2023

	Particulars	For the half year ended 30.09.2023	For the half year ended 30.09.2022
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit before tax	881.30	1,429.76
	Adjustment for:		
	Depreciation and amortization expense	307.55	295.86
	Net (Profit) / Loss on sale of Property, Plant and Equipment (net)	(2.11)	13.32
	Interest income	(178.86)	(50.89)
	Finance costs	98.30	60.77
	Impact of Gratuity considered in OCI	-	(0.51)
	Operating profit before working capital changes	1,106.18	1,748.31
	Movements in working capital changes:		
	(Increase)/ Decrease in Inventories	185.77	677.20
	(Increase)/ Decrease in Trade receivables	(106.16)	(623.28)
	(Increase)/ Decrease in other current financial assets	(63.04)	52.04
	(Increase)/ Decrease in other current assets	(144.17)	25.25
	Increase/ (Decrease) in Trade payables	99.94	(89.30)
	Increase/ (Decrease) in other current financial liabilities	-	(5.51)
	Increase/ (Decrease) in other current liabilities	39.11	(83.97)
	Increase/ (Decrease) in Provisions	(0.02)	1.54
	Cash generated from/ (used in) operating activities	1,117.61	1,702.28
	Tax (paid)/refund (net)	289.98	302.80
	Net cash generated from/ (used in) Operating Activities (A)	827.63	1,399.48
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Payments for purchase of property, plant and equipment and work-in-progress	(1,564.78)	(685.79)
	Proceeds from disposal of property, plant and equipment	2.58	7.44
	Advance for Capital Goods	-	231.15
	(Increase)/ Decrease in other non-current assets	(3.69)	-
	Proceeds from state investment promotion scheme	-	25.00
	Interest received	178.86	50.89
	Changes in Non controlling Interest	106.43	106.54
	Bank Balances not consider as cash & cash equivalents		
	Fixed deposit/margin money placed	(2,670.41)	(1,575.60)
	Fixed deposit/margin money matured	2,620.39	1,682.15
	Net cash from/ (used in) Investing Activities (B)	(1,330.61)	(158.22)
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from borrowings	1,082.44	380.67
	Repayment of borrowings	(373.05)	(1,937.79)
	Finance costs	(98.30)	(60.78)
	Dividend paid	(40.47)	-
	Repayment towards lease Liability	(0.42)	(0.38)
	Net cash from/ (used in) Financing Activities (C)	570.20	(1,618.28)
	Net increase/ (decrease) in cash and cash equivalents (A+B+C)	67.22	(377.02)
	Cash and cash equivalents at the beginning of the period	117.12	744.98
	Cash and cash equivalents at the end of the period	184.34	367.96

Date : 08/11/2023
Place : INDORE

For Worth Peripherals Limited

 Raminder Singh Chadha
 Managing Director
 DIN : 00405932