

**Date:** 14<sup>th</sup> November, 2022

To,

National Stock Exchange of India Limited Exchange Plaza, Plot no. C/1, G Block, Bandra-Kurla Complex, Bandra (E) Mumbai – 400 051

Dear Sir / Ma'am,

# Sub: Submission of Standalone and Consolidated Unaudited Financial Results for the Half Year ended on 30<sup>th</sup> September, 2022 along with Limited Review Report

## Ref: Security Id: WALPAR/ Code: SM

In reference to captioned subject and pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are hereby submitting the Standalone and Consolidated Unaudited Financial Results for the Half Year ended on 30<sup>th</sup> September, 2022 along with Limited Review Report.

Kindly take the same on your record and oblige us.

Thanking You,

### For, Walpar Nutritions Limited

Digitally signed by KALPESH KALPESH LADHAWALA LADHAWALA Date: 2022.11.14 20:02:17 +05'30'

Kalpesh Ladhawala Managing Director DIN: 02849232

2nd Floor L5:377 Plot:5, Opp: Sabarmati Gas Station, Village: Khatraj, Taluka: Kalol Gandhinagar, GJ 382721 IN. Email : account@walparnutritions.com, Web : www.walparnutritions.com (M) 9265781304, CIN No. U24230GJ2020PLC118662

### WALPAR NUTRITIONS LIMITED

#### (Formerly Known as WALPAR HEALTHCARE)

CIN - L24230GJ2020PLC118662

2nd Floor L5:377 PLOT:5, Opp. Sabarmati, Village: Khatraj, Taluka: Kalol Gandhinagar, Gujarat - 382721 India

Website - www.walparnutritions.com; Email : finance.walpar@hotmail.com

Standalone Statement of Unaudited Financial Results for the Half Year ended on September 30, 2022 Pursuant to regulation 33 of SEBI

(LODR) Regulation, 2015

		(LODK) K	egulation, 2013	,		(Amo	unt in Lakhs)
	Particulars	Half Year ended on 30/09/2022 Unaudited	Half Year ended on 31/03/2022 Audited	Half Year ended on 30/09/2021 Unaudited	Year to date figures for the year ended 30/09/2022 Unaudited	Year to date figures for the year ended 30/09/2021 Unaudited	Year to date figures for the year ended 31/03/2022 Audited
	INCOME FROM OPERATIONS	Chaudited	Autitu	Chaudited	Chaudited	Chauditeu	Audited
I	Revenue from Operations	1373.57	1277.84	1397.90	1373.57	1397.90	2675.74
Î	Other Income	2.59	0.11	4.30	2.59	4.30	4.41
III	Total Revenue (I+II)	1376.16	1277.95	1402.20	1376.16	1402.20	2680.15
IV	EXPENSES	10/0110	12//00	1102120	10,0110	1102120	2000112
	Cost of Material Consumed	1175.64	1030.73	1123.36	1175.64	1123.36	2154.09
	Purchase of Stock in Trade	0.00	0.00	0.00	0.00	0.00	0.00
	Change in inventories of Finished Goods, Work- in-progress & Stock in Trade	27.45	(42.30)	(14.35)	27.45	-14.35	(56.65)
	Employee Benefit Expenses	86.38	123.60	163.17	86.38	163.17	286.77
	Finance Cost	17.31	23.95	24.29	17.31	24.29	48.24
	Depreciation & Amortization Expense	12.30	14.88	13.39	12.30	13.39	28.27
	Other Expenses	101.68	112.43	71.94	101.68	71.94	184.37
	Total expenses (IV)	1420.76	1263.27	1381.81	1420.76	1381.81	2645.08
V	Profit before Exceptional & Extraordinary	-44.60	14.69	20.39	-44.60	20.39	35.08
VI	Items and tax (III-IV) Exceptional Items						
	Profit before Extraordinary Items and tax (V- VI)	-44.60	14.69	20.39	-44.60	20.39	35.08
	Prior Period Items	0.00	1.52	0.00	0.00	0.00	1.52
	Profit before tax (VII-VIII)	-44.60	13.17	20.39	-44.60	20.39	33.50
X	Tax Expenses	-44.00	13.17	20.37		20.37	55.50
	1 Current Tax	0.00	1.43	6.02	0.00	6.02	7.4:
	2 Deferred Tax	3.59	(16.30)	(0.88)	3.59	(0.88)	(17.18
	3 Tax Related to Earlier Years	0.00	1.48	(0.00)	0.00	(0:00)	1.48
	Total Tax Expenses (X)	3.59	-13.39	5.14	3.59	5.14	-8.25
		0.57	10.07	5.14	5.35	5.14	0.20
XI	Profit/(Loss) for the period from continuing o	-48.19	26.56	15.25	-48.19	15.25	41.81
	Profit/(Loss) from discontinuing operation	-	-	-	-	-	
	Tax Expenses of discontinuing operations	-	-	-	-	-	
	Profit/(Loss) from discontinuing operation aft	-	_	_	_	_	
	Profit(Loss) for the Period (XI+XIV)	-48.19	26.56	15.25	-48.19	15.25	41.81
	Paid up Equity Share Capital	454.12	454.12	454.12	454.12	454.12	454.12
	Reserves & Surplus	600.40	649.10	691.10	600.40	691.10	649.10
	Earnings per equity share		110				
	(1) Basic	-1.06	0.58	0.39	-1.06	0.39	0.99
	(2) Diluted	-1.06	0.58	0.39	-1.06	0.39	0.99
Notes:		2100	2100		-100	5.65	5.75

The above Unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at
 The Statutory Auditors of the Company have carried out the Limited Review of the above financial results of the Company and have expressed an
 There are no investor complaints received/pending as on September 30, 2022

4. Previous year's/ period figures have been regrouped/ reclassified/ restated, wherever necessary to confirm to classification of current year/period.

5.AS 17 Relating to Segment wise reporting is not applicable as the Company operates in only One Primary segment i.e Manufacturing and Trading of Pharmaceutical, Nutraceutical, Herbal and Ayurvedic Commodities

For Walpar Nutritions Limited

KALPESH Digitally signed by KALPESH LADHAWALA LADHAWALA Date: 2022.11.14 20:02:34 +05'30'

Kalpesh P Ladhawala Managing Director DIN : 02849232

#### WALPAR NUTRITIONS LIMITED (Formerly Known as WALPAR HEALTHCARE) CIN - L24230GJ2020PLC118662 2nd Floor L5:377 PLOT:5, Opp. Sabarmati, Village: Khatraj, Taluka: Kalol Gandhinagar, Gujarat - 382721 India Website - www.walparnutritions.com; Email : finance.walpar@hotmail.com Standalone Statement of Assets & Liabilities as on September 30, 2022

		(Amount in Lak
	As on 30th September	As on 31st Marc
Particulars	2022	2022
	Unaudited	Audtied
EQUITY AND LIABILITIES		
1 Shareholders' funds		
Share capital	454.12	454.
Reserves and surplus	600.40	649.
	1,054.52	1,103.
2 Non-current liabilities		
Long Term Borrowings	40.64	160.
Deferred Tax Liabilities (Net)	-	-
Other Long Term Liabilities	-	_
Long Term Provision	-	-
	40.64	160.
3 Current liabilities		
Short Term Borrowings	328.47	277.
Trade Payables		
(i) Total outstanding dues of micro enterprises and small enterprises		
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	658.81	747.
Other Current Liabilities	152.15	39.
Short Term Provisions	-	7.
	1,139.43	1,072.
TOTAL	2.234.59	2,335.
ASSETS		2,000
Non-current assets		
Property Plant & Equipments		
1 Fixed assets		
(i) Tangible Assets	83.22	86.
(i) Intangible Assets	9.61	7.
(ii) Intangible Assets Under Development	0.30	1.
Non Current Investments	321.30	293
Long Term Loans & Advances	215.50	293.
Deferred Tax Assets	17.32	219
Other Non Current Assets	17.52	20 16
Other From Current Assets		
	660.80	644
2 Current assets		
Current Investments	570.00	
Inventories	570.33	592
Trade Receivables	881.18	911.
Cash and cash equivalents	29.97	34
Short Term Loans & Advances	50.15	127
Other Current Assets	42.16	25
	1,573.78	1,691
TOTAL	2,234.59	2,335

For Walpar Nutritions Limited

KALPESH LADHAWALA Date: 2022.11.14 20:02:53 +05'30'

Kalpesh P Ladhawala Managing Director DIN : 02849232

# WALPAR NUTRITIONS LIMITED

(Formerly Known as WALPAR HEALTHCARE) CIN - L24230GJ2020PLC118662

2nd Floor L5:377 PLOT:5, Opp. Sabarmati, Village: Khatraj, Taluka: Kalol Gandhinagar, Gujarat - 382721 India

 $Website \ - \ www.walparnutritions.com; \ Email: finance.walpar@hotmail.com$ 

Standalone Statement of Cash Flows for the year ended on September 30, 2022

Cash flows from operating activities     30.09.2022     31.03.2022       Profit before taxation     44.60     33       Adjustments for:     12.30     2       Depreciation & Amorization Expenses     12.30     2       Investment income     (0.60)     (0)       Finance Cost     17.31     44       Working capital changes:     (17.31)     44       (Increase) / Decrease in Trade Receivables     30.04     (102       (Increase) / Decrease in Other Current Assets     (16.66)     (21       (Increase) / Decrease in Other Current Labilities     22.45     (155       (Increase) / Decrease in Other Current Labilities     112.31     8       (Cash flows from operating activities     112.03     (22       Payment/Adjustmen on Account of Tax Expenses     (7.45)     (6       Cash flows from investing activities     113.58     (31       Purchase of property, plant and equipment     (11.33)     (15       Increase / Decrease in Other Current Labilities     2.53     (5       Purchase of property, plant and equipment     (28.00)     (28.00)       Increase in None Current Labilities     (28.00)     (25       Purchase of property, plant and equipment     (11.33)     (165       Increase in Cone     0.80     1       Proceeds (Repayment) of	Particulars	For the Year Ended on	For the Year Ended on
Profit hefore taxafian Adjustments for: Adjustment income Adjustment inco	Farticulars	30.09.2022	31.03.2022
Adjustments for:       12.30       2         Pepreciation & Amorization Expenses       12.30       2         Pepreciation & Amorization Expenses       17.31       4         Working capital changes:       30.04       (199         Increase / Decrease in Trade Receivables       30.04       (199         Increase / Decrease in Other Current Assets       (16.86)       (21         Increase / Decrease in Inventories       22.45       (155         Increase / Decrease in Inventories       22.45       (155         Increase / Decrease in Inventories       22.45       (165         Increase / Decrease in Inventories       22.45       (165         Increase / Decrease in Trade Payables       (18.857)       238         Increase / Decrease in Other Current Liabilities       112.31       28         Sah generated from operating activities       113.58       (31         Vament/Adjustmen on Account of Tax Expenses       (11.33)       (19         Varehase of property, plant and equipment       (11.33)       (19         Vocease in None Current Asets       2.53       (25         Increase / Decrease in Other Current Asets       2.53       (25         Increase / Decrease in Current Asets       2.53       (25         Increase / Dec	Cash flows from operating activities		
Depreciation & Amortization Expenses     12.30     2       avestment income     (0.80)     (0)       inance Cost     17.31     4       Morking capital changes:     30.044     (199       increase) / Decrease in Short Term Loans & Advances     77.44     (c)       Increase) / Decrease in Other Current Assets     (16.86)     (21       Increase) / Decrease in Internories     22.45     (155       Increase) / Decrease in Other Current Assets     (18.86)     (22       Increase / Decrease in Other Current Statistics     (11.23)     (22       Cash generated from operations     121.03     (22       Cash flows from investing activities     (11.33)     (11       Cash flows from investing activities     (11.33)     (11       Varchase of property, plant and equipment     (11.33)     (11       Noceeds// Repayment for Long Term Loans & Advances     2.33     (23       Increase // Decrease in Other Non Current Assets     2.53     (24       Increase // Decrease in Other Non Current Assets     2.53     (25       Increase // Decrease in Non Current Assets     2.53     (24       Increase // Decrease in Non Current Assets     2.53     (25       Increase // Decrease in Other Non Current Assets     2.53     (25       Increase // Decrease in Other Non Current Assets		-44.60	33.
mestment income       (0.80)       (1)         "inance Cost       (17.3)       (4)         Working capital changes:       30.04       (19)         Increase/) Decrease in Trade Receivables       30.04       (19)         Increase/) Decrease in Short Franc Loans & Advances       77.44       (6)         Increase/) Decrease in Other Current Assets       (16.86)       (2)         Increase / Decrease) in Trade Receivables       (88.57)       233         Increase / Other Current Liabilities       112.31       8         Sash generated from operating activities       112.13       8         Cash from sprease in Other Current Liabilities       112.13       8         Cash from operating activities       (11.33)       (11)         Yurchase of property, plant and equipment       (11.33)       (12)         necrease in Non Current Lassets       2.53       0         Increase/Decrease in Other Non Current Assets       2.53       0         Increase/Decrease in Other Current Lassets       2.53       0         Cash flows from Investments       (28.00)       (28         Verchase of property, plant and equipment       (11.33)       (16)         Increase/Decrease in Other Current Assets       2.53       0         Cash flows from	Adjustments for:		
inance Cost     17.31     4       Varking capital changes:     30.04     (199       Increase / Decrease in Short Term Loans & Advances     77.44     (6)       Increase / Decrease in Short Term Loans & Advances     77.44     (6)       Increase / Decrease in Other Current Assets     (28.57)     (23       Increase / Decrease) in Other Current Liabilities     112.31     (8)       Cash generated from operations     121.03     (22       Yayment/Adjustme on Account of Tax Expenses     (7,45)     (6)       Varent/Adjustme on Account of Tax Expenses     (7,45)     (6)       Varent/Adjustme on Account of Tax Expenses     (7,45)     (6)       Varent/Adjustme on Account of Tax Expenses     (11.33)     (15)       Varent/Adjustme on Account of Tax Expenses     (11.33)     (15)       Varent/Adjustme on Account of Tax Expenses     (28.00)     (28)       Varent/Adjustme on On Current Assets     2.53     (6)       Cash from operating activities     (28.00)     (28)       Vareceds/(Repayment) for Long Term Loans & Advances     (28.00)     (28)       Vareceds/(Repayment) of Short term Borrowings     (31.87)     (45)       Vareceds/(Repayment) of Short term Borrowings     (30.94)     -       Vareceds/(Repayment) of Short term Borrowings     50.94     -       Vareceds/(R	Depreciation & Amortization Expenses	12.30	28.
Working capital changes:       30.04       (192)         Increase) / Decrease in Trade Receivables       30.04       (192)         Increase / Decrease in Other Current Assets       (16.86)       (21)         Increase / Decrease in Inventories       22.45       (15)         Increase / Decrease) in Other Current Liabilities       312.03       (22)         Sab generated from operations       121.03       (22)         Cash generated from operations       121.03       (22)         Yayment/Adjustmen on Account of Tax Expenses       (7.45)       (0)         Varchase of property, plant and equipment       (11.33)       (11)         Varchase of property, plant and equipment       (28,00)       (28)         Varchase of Docreants in Other Non Current Assets       2,53       (25)         Increase // Repayment) of Long Term Loans & Advances       4,13       (16)         Increase // Repayment) of Short term Borrowings       (28,00)       (28)         Vocceds/ (Repayment) of Short term Borrowings       (31,87)       (458)         Cash flows from financing activities       (31,87)       (458)         Cash flows from financing activities       (31,87)       (458)         Cash flows from financing activities       (31,87)       (458)         Cash flows from financi	nvestment income	(0.80)	(1.0
Increase) / Decrease in Trade Receivables 30.04 (195 Increase) / Decrease in Short Term Lons & Advances 77.44 (4) Increase / Decrease in Other Current Assets (16,86) (2) Increase / Decrease in Inventories 22.45 (155) Increase / Decrease in Inventories (88,87) 238 Increase / Decrease in Other Current Liabilities 112.31 (8) Trade Payables (7,45) (0) Recrease / Decrease in Other Current Liabilities (112,31) (2) Stah generated from operations (7,45) (0) Recrease / Decrease in Other Lorent Liabilities (113) (15) Recrease / Decrease in Other Lorent Liabilities (113) (15) Recrease / Decrease in Other Non Current Newson (11,33) (15) Recrease / Decrease in Other Non Current Assets (2,53) (2) Recrease / Decrease in Other Non Current Assets (2,53) (2) Recrease in Investing activities (2) Recrease in Other Non Current Assets (2,53) (2) Recrease in Other Non Current Assets (2,53) (2) Recrease in Non Current Investing activities (31,87) (458) Recrease in Non Current Investing activities (31,87) (458) Recrease in Non Current Investing activities (31,87) (458) Recrease in Non Enversion (2) (2) (2) (2) (2) (2) (2) (2) (2) (2)	inance Cost	17.31	48.
Increase) / Decrease in Short Term Loans & Advances     77.44     (4       Increase) / Decrease in Other Current Assets     (16.86)     (21       Increase / Decrease in Inventories     22.45     (155       Increase / Decrease in Inventories     (23.45)     (23.45)       Increase / Decrease in Inventories     (7.45)     (24.45)       Increase / Decrease in Inventories     (7.45)     (24.45)       Sash generated from operations     121.03     (22.45)       ayment Adjustmen on Account of Tax Expenses     (7.45)     (0       (et cash from operating activities     (11.33)     (12.43)       urchase of property, plant and equipment     (11.33)     (12.43)       necrease in Non Current Loans & Advances     (28.00)     (28.73)       increase//Payment) for Long Term Loans & Advances     (28.00)     (28.73)       increase//Rayment) of Long Term Borowings     (28.00)     (28.73)       ice cash from financing activities     (28.00)     (28.73)       'ash flows from financing activities     (19.57)     (-0       'ash flows from financing activities     (19.57)     (-0       'ash flows from financing activities     (17.31)     (44       'ayment of Finance cost     (17.31)     (44       'ayment of Finance cost     (17.31)     (45       'ash and cash equivalents at	Vorking capital changes:		
Increase) / Decrease in Other Current Assets(16.86)(21)Increase) / Decrease in Inventories22.45(155)crease / (Decrease) in Tode Payables(88.57)233increase / (Decrease) in Tode Payables112.3185increase / (Decrease) in Tode Tourent Liabilities112.3165ish generated from operations121.03(22)ight generated from operations(17.45)(26)iet cash from operating activities113.58(31)iet cash from operating activities(11.33)(15)investing activities(11.33)(15)investing activities(11.33)(15)investing activities(11.33)(15)investing activities(28.00)(28.00)increase // Decrease in Non Current Assets(28.00)(28.00)iet cash used in investing activities(31.87)(455)iet cash used in investing activities(17.31)(45)iet cash used in financing activities(4.23)(62)iet	Increase) / Decrease in Trade Receivables	30.04	(195.7
Increase / Decrease in Inventories 22.45 (159 Increase / (Decrease) in Trade Payables (88.57) 223 ash generated from operations 1121.03 (22 ayment/Adjustmen on Account of Tax Expenses (7.45) (6 et cash from operating activities 113.58 (3) 2ash flows from investing activities (11.33) (15 2ash flows from investing activities (11.33) (15 avershare 1 for the property, plant and equipment (11.33) (15 avershare 1 for the property, plant and equipment (11.33) (15 avershare 1 for the property, plant and equipment (11.33) (15 avershare 1 for the property, plant and equipment (11.33) (15 avershare 1 for the property, plant and equipment (11.33) (15 avershare 1 for the property, plant and equipment (11.33) (15 avershare 1 for the property, plant and equipment (11.33) (15 avershare 2 (28.00) (288) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00	Increase) / Decrease in Short Term Loans & Advances	77.44	(4.2
accrease / (Decrease) in Trade Payables       (88.57)       238         crease / (Decrease) in Other Current Liabilities       112.03       (22         ash generated from operations       121.03       (22         ayment/Adjustmen on Account of Tax Expenses       (7.45)       (0         vertage of property, plant and equipment       (11.33)       (15         verstment Income       0.80       1         roceades //Payment) for Long Term Loans & Advances       4.13       (165         increase in Other Non Current Assets       2.53       0         roceades//Decrease in Other Non Current Assets       2.53       0         crease in Non Current Investing activities       (28.00)       (28         iter cash used in investing activities       (31.87)       (458         crease in Non Current Investing activities       (19.57)       -100         crease in Non Current Investing activities       (19.57)       -102         crease in Non Gurrent Investing activities       -19.57       -102         crease in Non Stort term Borrowings       -19.57       -102         crease in Non Stort term Borrowings       -19.57       -102         creased in financing activities       (17.31)       (456         ayment of Finance cost       (17.31)       (456 <td>Increase) / Decrease in Other Current Assets</td> <td>(16.86)</td> <td>(21.6</td>	Increase) / Decrease in Other Current Assets	(16.86)	(21.6
nerease / (Decrease) in Other Current Liabilities     112.31     8       (ash generated from operations     121.03     (22       ayment/Adjustme on Account of Tax Expenses     (7.45)     (6       (ash flows from investing activities     113.58     (3)       (ash flows from investing activities     (11.33)     (15       urchase of property, plant and equipment     (11.33)     (15       nvestment Income     0.80     11       rocceds/(Payment) for Long Term Loans & Advances     (28.00)     (28.00)       nerease in Non Current Assets     (28.00)     (28.00)       increase / Decrease in Other Non Current Assets     (31.87)     (458       Cash flows from financing activities     (11.9,7)     -100       crocceds/ (Repayment) of Short term Borrowings     50.94     -       crocceds/ (Repayment) of Long term Borrowings     50.94     -       crocceds/ (Repayment) of Long term Borrowings     -119.57     -100       crocceds/ (Repayment) of Short term Borrowings     -119.57     -102       crocceds from Securities Premium     -     466       ayment of Finance cost     (17.31)     (48       cit cash used in financing activities     (85.94)     422       ayment of Finance cost     (4.23)     (63       cit increase in cash and cash equivalents     29.97	Increase) / Decrease in Inventories	22.45	(159.7
Sash generated from operations       121.03       (25         ayment/Adjustmen on Account of Tax Expenses       (7.45)       (6         let cash from operating activities       113.58       (31         Cash flows from investing activities       (11.33)       (15         Warchase of property, plant and equipment       (11.33)       (16         Increase in Other Non Current Assets       2.53       (25         Increase in Other Non Current Assets       2.53       (26         crease in Other Non Current Assets       (28.00)       (285         Cash flows from financing activities       (31.87)       (458         Cash flows from financing activities       (11.33)       (458         Cash flows from financing activities       (11.9.57)       -100         rocceeds (Repayment) of Short term Borrowings       50.94       -4         rocceeds from Securities Premium       -119.57       -100         rocceeds from Securities Premium       -12.53       (42.23)         rocceeds from Securities Premium       -1465       (42.23)       (42.24)         tet cash used in financing activities       (17.31)       (44.23)       (42.25)       (42.25)       (42.25)       (42.25)       (42.25)       (42.25)       (42.25)       (42.25)       (42.25)	ncrease / (Decrease) in Trade Payables	(88.57)	238.3
ayment/Adjustmen on Account of Tax Expenses (7.45) (0 et cash from operating activities (113,58) (31) Tash flows from investing activities (11,33) (15) Trease of property, plant and equipment (11,33) (15) Treeds/Payment) for Long Term Loans & Advances (4,13) (16) Increase/Decrease in Other Non Current Assets 2,53 (25) The cash used in investing activities (28,00) (287) et cash used in investing activities (28,00) (287) et cash used in investing activities (28,00) (287) et cash used in investing activities (31,87) (458) Treeds/(Repayment) of Long term Borrowings (50,94) (-119,57) (-100) Troceeds (Repayment) of Long term Borrowings (50,94) (-119,57) (-100) Troceeds from Share Capital (-119,57) (-100) Troceeds from Securities Premium (-110,130) (44) Troceeds fr	ncrease / (Decrease) in Other Current Liabilities	112.31	8.7
Let cash from operating activities 113.58 (3)   Cash flows from investing activities (11.33) (15)   turchase of property, plant and equipment (11.33) (15)   nvestment lncome 0.80 11   nerease in Non Current Assets 2.53 9   roceeds/(Repayment) of Long term Borrowings 50.94 -4   roceeds from Share Capital - 120   roceeds from Share Capital - 120   roceeds from Scurities Premium - 465   'ayment of Financing activities (85.94) 426   iet cash used in financing activities (85.94) 426   iet cash used in financing activities (42.23) (62   iet increase in cash and cash equivalents 29.97 32   Cash and cash equivalents at end	Cash generated from operations	121.03	(25.1
Cash flows from investing activities       (11.33)       (15         burchase of property, plant and equipment       (0.1.33)       (15         trocceeds/(Payment) for Long Term Loans & Advances       4.13       (165         trocceeds/(Payment) for Long Term Loans & Advances       4.13       (165         trocceeds/(Payment) for Long Term Loans & Advances       2.53       0         trocceeds/(Payment) for Long term Bornowings       (28.00)       (287         ice cash used in investing activities       (31.87)       (458         Cash flows from financing activities       -       102         trocceeds/ (Repayment) of Short term Borrowings       50.94       -         trocceeds from Share Capital       -       120         trocceeds from Share Capital       -       120         trocceeds from Share Capital       -       120         trocceeds from Share Capital       -       465         syment of Finance cost       (17.31)       (485         tet cash used in financing activities       (85.94)       420         tet cash and cash equivalents       (4.23)       (62         cash and cash equivalents at beginning of period       34.20       97         Cash and cash equivalents at end of period       29.97       3	ayment/Adjustmen on Account of Tax Expenses	(7.45)	(6.5
urchase of property, plant and equipment(11.33)(15avestment Income0.801roceeds/(Payment) for Long Term Loans & Advances4.13(165Increase)/Decrease in Other Non Current Assets2.5325icet cash used in investing activities(28.00)(287icet cash used in investing activities(31.87)(458icet cash used in investing activities50.94-roceeds/ (Repayment) of Short term Borrowings50.94-roceeds from Share Capital-120roceeds from Securities Premium-120ayment of Finance cost(17.31)(48iet cash used in financing activities(17.31)(458iet cash used in financing activities(17.31)(48iet cash used in financing activities(12.3)(63ayment of Finance cost(4.23)(65iet increase in cash and cash equivalents(4.23)(65iet ash and cash equivalents at beginning of period34.2099ict ash and cash equivalents at end of period29.9734Yor Walpar Nutritions LimitedKALPESHVigitally signed by KALPESHVigitally signed by KALPESHVigitally signed by KALPESH	let cash from operating activities	113.58	(31.4
urchase of property, plant and equipment(11.33)(15avestment Income0.801roceeds/(Payment) for Long Term Loans & Advances4.13(165Increase)/Decrease in Other Non Current Assets2.5325icet cash used in investing activities(28.00)(287icet cash used in investing activities(31.87)(458icet cash used in investing activities50.94-roceeds/ (Repayment) of Short term Borrowings50.94-roceeds from Share Capital-120roceeds from Securities Premium-120ayment of Finance cost(17.31)(48iet cash used in financing activities(17.31)(458iet cash used in financing activities(17.31)(48iet cash used in financing activities(12.3)(63ayment of Finance cost(4.23)(65iet increase in cash and cash equivalents(4.23)(65iet ash and cash equivalents at beginning of period34.2099ict ash and cash equivalents at end of period29.9734Yor Walpar Nutritions LimitedKALPESHVigitally signed by KALPESHVigitally signed by KALPESHVigitally signed by KALPESH	Cash flows from investing activities		
nvestment income       0.80         roceeds/(Payment) for Long Term Loans & Advances       4.13         (Increase)/Decrease in Other Non Current Assets       2.53         crease in Non Current Investments       (28.00)         iet cash used in investing activities       (28.00)         cash flows from financing activities       (28.00)         roceeds/ (Repayment) of Short term Borrowings       50.94         roceeds/ (Repayment) of Long term Borrowings       -119.57         roceeds from Share Capital       -         roceeds from Securities Premium       -         ayment of Financing activities       (17.31)         iet cash used in financing activities       (85.94)         iet cash used in financing activities       (85.94)         ayment of Finance cost       (17.31)         iet cash used in financing activities       (4.23)         iet increase in cash and cash equivalents       (4.23)         icash and cash equivalents at beginning of period       34.20         Cash and cash equivalents at end of period       29.97         Cor Walpar Nutritions Limited       Digitally signed by         KALPESH       Digitally signed by	0	(11.33)	(15.3
Increase)/Decrease in Other Non Current Assets 2.53 (28) crease in Non Current Investments (28.00) (28) (28) (28) (31.87) (458) Cash flows from financing activities roceeds/ (Repayment) of Short term Borrowings 50.94 -4 roceeds/ (Repayment) of Long term Borrowings 50.94 -4 roceeds from Share Capital - 119.57 -100 roceeds from Securities Premium - 460 ayment of Finance cost (17.31) (48 iet cash used in financing activities (85.94) 420 iet cash used in financing activities (85.94) 420 iet increase in cash and cash equivalents (42.3) (63 Cash and cash equivalents at beginning of period 34.20 99 Cash and cash equivalents at end of period 29.97 34 Vor Walpar Nutritions Limited KALPESH Digitally signed by KALPESH Digital			1.0
Increase)/Decrease in Other Non Current Assets 2.53 (28) Increase in Non Current Investments (28.00) (28) Vect cash used in investing activities (31.87) (458) Troceeds/ (Repayment) of Short term Borrowings 50.94 -4 Troceeds/ (Repayment) of Long term Borrowings 50.94 -4 Troceeds from Share Capital - 119.57 -100 Troceeds from Securities Premium - 460 Ayment of Finance cost (17.31) (48 Vet cash used in financing activities (85.94) 420 Vect cash used in financing activities (85.94) 420 Vect cash used in financing activities (85.94) 420 Vect cash and cash equivalents at beginning of period 34.20 99 Cash and cash equivalents at the dof period 29.97 34 Vor Walpar Nutritions Limited KALPESH Digitally signed by KKALPESH Digitally signed by	roceeds/(Payment) for Long Term Loans & Advances	4.13	(165.0
Net cash used in investing activities (31.87) (458)   Cash flows from financing activities 50.94 -   troceeds/ (Repayment) of Short term Borrowings 50.94 -   troceeds/ (Repayment) of Long term Borrowings -119.57 -100   troceeds from Share Capital - 120   troceeds from Securities Premium - 463   ayment of Finance cost (17.31) (458   iet cash used in financing activities (17.31) (458   Set increase in cash and cash equivalents (4.23) (63   Cash and cash equivalents at beginning of period 34.20 92   Cash and cash equivalents at end of period 29.97 34		2.53	9.4
Net cash used in investing activities (31.87) (458)   Cash flows from financing activities 50.94 -   Proceeds/ (Repayment) of Short term Borrowings 50.94 -   Proceeds/ (Repayment) of Long term Borrowings -119.57 -100   Proceeds from Share Capital - 120   Proceeds from Securities Premium - 463   Proceeds in financing activities (17.31) (484   Net cash used in financing activities (17.31) (485   Net increase in cash and cash equivalents (4.23) (63   Cash and cash equivalents at beginning of period 34.20 97   Cash and cash equivalents at end of period 29.97 34   Por Walpar Nutritions Limited Natpresh Limited Natpresh Limited	ncrease in Non Current Investments	(28.00)	(287.3
Proceeds/ (Repayment) of Short term Borrowings       50.94       -         Proceeds/ (Repayment) of Long term Borrowings       -119.57       -102         Proceeds from Share Capital       -       120         Proceeds from Securities Premium       -       120         Proceeds from Securities Premium       -       463         Vet cash used in financing activities       (85.94)       420         Vet increase in cash and cash equivalents       (4.23)       (63         Cash and cash equivalents at beginning of period       34.20       93         Cash and cash equivalents at end of period       29.97       34         For Walpar Nutritions Limited       KALPESH LADHAWALA       Digitally signed by			(458.2
Proceeds/ (Repayment) of Long term Borrowings     -119.57     -102       Proceeds from Share Capital     -     120       Proceeds from Securities Premium     -     463       Payment of Finance cost     (17.31)     (48       Net cash used in financing activities     (85.94)     426       Net cash used in financing activities     (4.23)     (63       Cash and cash equivalents at beginning of period     34.20     92       Cash and cash equivalents at end of period     29.97     34	Cash flows from financing activities		
Proceeds from Share Capital     -     120       Proceeds from Securities Premium     -     463       Payment of Finance cost     (17.31)     (48       Payment of Finance cost     (17.31)     (48       Net cash used in financing activities     (85.94)     426       Net increase in cash and cash equivalents     (4.23)     (63       Cash and cash equivalents at beginning of period     34.20     92       Cash and cash equivalents at end of period     29.97     34	Proceeds/ (Repayment) of Short term Borrowings	50.94	-6.2
Proceeds from Share Capital     -     120       Proceeds from Securities Premium     -     463       Payment of Finance cost     (17.31)     (48       Vet cash used in financing activities     (85.94)     420       Vet increase in cash and cash equivalents     (4.23)     (63       Cash and cash equivalents at beginning of period     34.20     92       Cash and cash equivalents at end of period     29.97     34		-119.57	-102.3
proceeds from Securities Premium       -       465         Payment of Finance cost       (17.31)       (48         Vet cash used in financing activities       (85.94)       426         Vet increase in cash and cash equivalents       (4.23)       (63         Cash and cash equivalents at beginning of period       34.20       97         Cash and cash equivalents at end of period       29.97       34         Yor Walpar Nutritions Limited       ValpeSH LADHAWALA       Digitally signed by KALPESH LADHAWALA       Valpes H LADHAWALA		-	120.0
Payment of Finance cost(17.31)(48Net cash used in financing activities(85.94)420Net increase in cash and cash equivalents(4.23)(63Cash and cash equivalents at beginning of period34.2097Cash and cash equivalents at end of period29.9734Cor Walpar Nutritions LimitedValpeSH LADHAWALAValpeSH LADHAWALA		-	463.0
Vet cash used in financing activities       (85.94)       426         Vet increase in cash and cash equivalents       (4.23)       (63         Cash and cash equivalents at beginning of period       34.20       97         Cash and cash equivalents at end of period       29.97       34         Cor Walpar Nutritions Limited       ValpeSH LADHAWALA       Digitally signed by KALPESH LADHAWALA		(17.31)	(48.2
Cash and cash equivalents at beginning of period 34.20 97 Cash and cash equivalents at end of period 29.97 34 For Walpar Nutritions Limited KALPESH Digitally signed by KALPESH LADHAWALA	let cash used in financing activities	(85.94)	426.8
Cash and cash equivalents at end of period 29.97 34	Net increase in cash and cash equivalents	(4.23)	(63.1
For Walpar Nutritions Limited KALPESH Digitally signed by KALPESH LADHAWALA	Cash and cash equivalents at beginning of period	34.20	97.3
KALPESH Digitally signed by KALPESH LADHAWALA	Cash and cash equivalents at end of period	29.97	34.2
	For Walpar Nutritions Limited		
	Digitally signed by		
	LADHAWALA Date: 2022.11.14 20:03:20 + 05'30'		

Managing Director DIN: 02849232



A Y & COMPANY 404, Fourth Floor, ARG Corporate Park Gopal Bari, Ajmer Road, Jaipur (Raj.) TEL NO. - +91-9649687300 Email: info@aycompany.co.in

Limited Review Report on the Half year ended Un-audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, As Amended

**Review Report** 

То

The Board of Directors Walpar Nutritions Limited

- We have reviewed the accompanying statement of unaudited standalone financial results of Walpar Nutritions Limited (the 'Company') for the Half Year ended on September 30, 2022 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation') as amended, read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 and Circular No. CIR/CFD/CMD1/80/2019 dated July 19, 2019 ('the Circular').
- 2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Accounting Standard 25, "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on these financial statements based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



# A Y & COMPANY

404, Fourth Floor, ARG Corporate Park Gopal Bari, Ajmer Road, Jaipur (Raj.) TEL NO. - +91-9649687300 Email: info@aycompany.co.in

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited standalone financial results, prepared in accordance with applicable Accounting Standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with circular no. CIR/CFD/FAC/62/2016 dated July 05, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A Y & Company Chartered Accountants FRN: 020829C

Arpit Gupta Partner M. No. 421544 UDIN – 22421544BDCNAQ7246

Place: Jaipur Date: 14.11.2022

#### WALPAR NUTRITIONS LIMITED (Formerly Known as WALPAR HEALTHCARE) CIN - L24230GJ2020PLC118662

2nd Floor L5:377 PLOT:5, Opp. Sabarmati, Village: Khatraj, Taluka: Kalol Gandhinagar, Gujarat - 382721 India

2nd Floor L3:5// FLOF:3, Opp. Sabat had, Yinage, Knatraj, Fahana, Knot Ganamagar, Cajara, Cajara, Cajara, Website - www.walparnutritions.com; Email : finance.walpar@hotmail.com Consolidated Statement of Unaudited Financial Results for the Half Year ended on September 30, 2022 Pursuant to regulation 33 of SEBI (LODR) (Amount in Lakhs)

					(Amount in		nt in Lakhs)
	Particulars	Half Year ended on 30/09/2022	Half Year ended on 31/03/2022	Half Year ended on 30/09/2021	Figures for Half Year	Figures for Half Year	date figures for
		Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
	INCOME FROM OPERATIONS						
Ι	Revenue from Operations	1651.96	1277.84	1397.90	1651.96	1397.90	2675.74
II	Other Income	4.87	0.11	4.30	4.87	4.30	4.41
III	Total Revenue (I+II)	1656.83	1277.95	1402.20	1656.83	1402.20	2680.15
	EXPENSES						
	Cost of Material Consumed	1258.61	1030.73	1123.36	1258.61	1123.36	2154.09
	Purchase of Stock in Trade	0.00	0.00	0.00	0.00	0.00	0.00
	Change in inventories of Finished Goods, Work-in-progress & Stock in Trade	-53.91	(42.30)	(14.35)	-53.91	-14.35	(56.65)
	Employee Benefit Expenses	190.68	123.60	163.17	190.68	163.17	286.77
	Finance Cost	43.68	23.83	24.59	43.68	24.59	48.42
	Depreciation & Amortization Expense	84.31	14.88	13.39	84.31	13.39	28.27
	Other Expenses	156.88	115.15	75.27	156.88	75.27	190.42
	Total expenses (IV)	1680.25	1265.88	1385.43	1680.25	1385.43	2651.31
V	Profit before Exceptional & Extraordinary Items and tax (III- IV) Exceptional Items	-23.40	12.08	16.77	-23.40	16.77	28.85
VII	Profit before Extraordinary Items and tax (V-VI)	-23.40	12.08	16.77	-23.40	16.77	28.85
VIII	Prior Period Items	0.00	1.52	-	-	-	1.52
IX	Profit before tax (VII-VIII)	-23.40	10.56	16.77	-23.40	16.77	27.33
Χ	Tax Expenses						
	1 Current Tax	8.06	1.65	5.80	8.06	5.80	7.45
	2 Deferred Tax	1.36	(16.30)	(0.88)	1.36	(0.88)	(17.18)
	2 Tax Related to Earlier Years	0.00	1.48	-	-	-	1.48
	Total Tax Expenses (X)	9.42	-13.17	4.92	9.42	4.92	-8.25
	Profit/(Loss) for the period from continuing operations (IX-X)	-32.82	23.73	11.85	-32.82	11.85	35.58
	Profit/(Loss) from discontinuing operation	-	-	-	-	-	-
	Tax Expenses of discontinuing operations	-	-	-	-	-	-
	Profit/(Loss) from discontinuing operation after tax (XII-XIII)	-	-	-	-	-	-
	Profit(Loss) for the Period (XI+XIV)	-32.82	23.73	11.85	-32.82	11.85	35.58
	Profit Attributable to Minority Interest	5.08	-1.04	-1.45	5.08	-1.45	-2.49
	Profit Attributable to Owners of Parent	-37.90	24.77	13.30	-37.90		
	Paid up Equity Share Capital	454.12	454.12	454.12	454.12	454.12	454.12
	Reserves & Surplus	606.90	645.32	689.10	606.90	689.10	645.32
XX	Earnings per equity share	0.02	0.53	0.00	0.02	0.00	0.01
	(1) Basic (2) Diluted	-0.83	0.52	0.30	-0.83	0.30	0.84

The above Unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective
 The Statutory Auditors of the Company have carried out the Limited Review of the above financial results of the Company and have expressed an unmodified
 There are no investor complaints received/pending as on September 30, 2022

Previous year's/ period figures have been regrouped/ reclassified/ restated, wherever necessary to confirm to classification of current year/period.
 AS 17 Relating to Segment wise reporting is not applicable as the Company operates in only One Primary segment i.e Manufacturing and Trading of

Pharmaceutical, Nutraceutical, Herbal

#### For Walpar Nutritions Limited

Digitally signed by KALPESH LADHAWALA KALPESH LADHAWALA Date: 2022.11.14 20:04:13 +05'30'

Kalpesh P Ladhawala Managing Director DIN: 02849232

#### WALPAR NUTRITIONS LIMITED (Formerly Known as WALPAR HEALTHCARE) CIN - L24230GJ2020PLC118662 2nd Floor L5:377 PLOT:5, Opp. Sabarmati, Village: Khatraj, Taluka: Kalol Gandhinagar, Gujarat - 382721 India Website - www.walparnutritions.com; Email : finance.walpar@hotmail.com

Consolidated Statement of Assets & Liabilities as on September 30, 2022

		(Amount in Lak
	As on 30th September	As on 31st Marc
Particulars	2022	2022
	Unaudited	Audited
EQUITY AND LIABILITIES		
1 Shareholders' funds		
Share capital	454.12	454.
Reserves and surplus	606.90	645.
	1,061.02	1,099.
2 Minority Interest	170.92	160
3 Non-current liabilities		
Long Term Borrowings	577.90	164
Deferred Tax Liabilities (Net)	577.50	101
Other Long Term Liabilities		
Long Term Provision		
	577.00	1(4
4 Current liabilities	577.90	164
	420.00	561
Short Term Borrowings	438.88	561
Trade Payables		
(i) Total outstanding dues of micro enterprises and small enterprises	0.10.07	
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	848.26	776
Other Current Liabilities	173.54	39
Short Term Provisions	8.06	7
тоты	1,468.74	1,384
TOTAL I. ASSETS	3,278.58	2,809
Non-current assets		
Property Plant & Equipments		
1 Fixed assets		
(i) Tangible Assets	994.78	192
	0.00	447
(ii) Capital Work in Progress		
(iii) Intangible Assets	11.39	7
(iv) Intangible Assets Under Development	0.30	
Goodwill	32.70	
Non Current Investments	38.50	48
Long Term Loans & Advances	0.00	165
Deferred Tax Assets	17.09	20
Other Non Current Assets	45.19	43
2 Current assets	1,139.94	926
Current Investments	752.20	
Current Investments Inventories	753.39	
Current Investments Inventories Trade Receivables	1149.99	911
Current Investments Inventories Trade Receivables Cash and cash equivalents	1149.99 39.73	911 46
Current Investments Inventories Trade Receivables Cash and cash equivalents Short Term Loans & Advances	1149.99 39.73 53.35	911 46 246
Current Investments Inventories Trade Receivables Cash and cash equivalents	1149.99 39.73 53.35 142.17	592 911 46 246 85
Current Investments Inventories Trade Receivables Cash and cash equivalents Short Term Loans & Advances	1149.99 39.73 53.35	911 46 246

For Walpar Nutritions Limited

KALPESH Digitally signed by KALPESH LADHAWALA LADHAWALA Date: 2022.11.14 20:04:40 +05'30'

Kalpesh P Ladhawala Managing Director DIN : 02849232

# WALPAR NUTRITIONS LIMITED

(Formerly Known as WALPAR HEALTHCARE)

CIN - L24230GJ2020PLC118662

2nd Floor L5:377 PLOT:5, Opp. Sabarmati, Village: Khatraj, Taluka: Kalol Gandhinagar, Gujarat - 382721 India

### Website - www.walparnutritions.com; Email : finance.walpar@hotmail.com

Consolidated Statement of Cash Flows for the year ended on September 30, 2022

	For The Period Ended on	For The Year Ended on
Particulars	30.09.2022	31.03.2022
Cash flows from operating activities	30.07.2022	51.05.2022
Profit before taxation	(23.40)	27.3
Adjustments for:	(20110)	
Depreciation	84.31	28.2
Investment income	(0.80)	(1.01
Finance Cost	43.68	48.42
Working capital changes:		
(Increase) / Decrease in Trade Receivables	(238.77)	(195.72
(Increase) / Decrease in Short Term Loans & Advances	193.22	(36.75
(Increase) / Decrease in Other Current Assets	(56.75)	(63.41
(Increase) / Decrease in Inventories	(160.61)	(159.71
Increase / (Decrease) in Trade Payables	72.17	241.92
Increase / (Decrease) in Other Current Liabilities	133.60	8.79
Cash generated from operations	46.64	(101.87
Payment/Adjustmen on Account of Tax Expenses	(7.45)	(6.54
Net cash from operating activities	39.19	(108.41
		(100112)
Cash flows from investing activities		
Purchase of property, plant and equipment	(442.36)	(384.43)
Investment Income	0.80	1.01
Goodwill During Consolidation	(32.70)	-
(Increase)/Decrease in Non Current Investments	10.00	(48.50)
Payment for Long Term Loans & Advances	165.38	(165.38)
Increase in Minority Interest/Effect due to Acquistion of New Subsidiary	7.60	160.18
(Increase)/Decrease in Other Non Current Assets	(2.32)	(16.98)
Net cash used in investing activities	(293.60)	(454.10)
Cash flows from financing activities		
Proceeds/ (Repayment) of Short term Borrowings	(122.13)	277.19
Proceeds/ (Repayment) of Long term Borrowings	413.51	-301.15
Proceeds from Share Capital	-	120.00
Proceeds from Securities Premium	-	463.66
Payment of Finance cost	(43.68)	(48.42)
Net cash used in financing activities	247.71	511.29
Net increase in cash and cash equivalents	(6.69)	(51.22)
Cash and cash equivalents at beginning of period	46.42	97.64
Cash and cash equivalents at end of period	39.73	46.42
For Walpar Nutritions Limited	-	
KALPESH     Digitally signed by KALPESH LADHAWALA       LADHAWALA     Date: 2022.11.14 20:05:06 + 05'30'		
Kalpesh P Ladhawala Managing Director DIN : 02849232		
Place : Gandhinagar		



A Y & COMPANY 404, Fourth Floor, ARG Corporate Park Gopal Bari, Ajmer Road, Jaipur (Raj.) TEL NO. - +91-8003056441 Email: info@aycompany.co.in

Limited Review Report on the Half Year Ended Un-audited Consolidated Financial Results of company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report** 

То

### The Board of Directors Walpar Nutritions Limited

- We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of Walpar Nutritions Limited ("the Parent"), which includes its subsidiaries (the Parent and its subsidiary together referred to as 'the Group') for half year ended on September 30, 2022 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation') read with SEBI Circular No. CIRICFD/CMD1/44/2019 dated March 29, 2019 and SEBI Circular No. CIR/CFD/CMD1/80/2019 dated July 19, 2019 ('the Circular').
- 2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25, "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of 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 issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.



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- 4. The Statement includes the results of its subsidiaries:
  - 1. Walpar Wellness Private Limited (A Company incorporated under Companies Act, 2013).
  - 2. Walpar Nutri Science Private Limited (A Company incorporated under Companies Act, 2013).
- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the auditor's review reports of subsidiary companies referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Accounting Standard specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting practices and policies 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.
- 6. The accompanying Statement includes the unaudited interim financial results and other financial information of subsidiary companies whose interim financial results reflects total revenues for the half year ended on September 30, 2022, are Rs. 936.41 Lakhs, total net profit (loss) after tax for the half year ended on September 30, 2022 is Rs. 15.37 Lakhs as considered in unaudited financial results.

### For A Y & Company Chartered Accountants FRN: 020829C

COMP FRN-020829C **Arpit Gupta** Partner

M. No. 421544 UDIN – 22421544BDCPSX8366 Place: Jaipur Date: 14.11.2022