

Date: 8th November, 2023

To,
National Stock Exchange of India Limited
"Exchange Plaza", C-1, Block G,
Bandra-Kurla Complex,
Bandra (East),
Mumbai – 400 051.

Dear Sir / Madam,

**Sub: Submission of Standalone and Consolidated Unaudited Financial Results for
the Quarter and Half Year ended on 30th September, 2023 along with Limited
Review Report**

Ref: Security Id: WALPAR / Series: 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 Quarter and Half Year ended on 30th September, 2023 along with Limited Review Report.

Kindly take the same on your record and oblige us.

For, Walpar Nutritions Limited

KALPESH

LADHAWALA

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Kalpesh 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.walparnutrition.com; Email : finance.walpar@hotmail.com

Standalone Statement of Unaudited Financial Results for the Half Year ended on September 30, 2023 Pursuant to regulation 33 of SEBI (LODR) Regulation, 2015

(Amount in Lakhs)

	Particulars	Half Year ended on 30/09/2023	Half Year ended on 31/03/2023	Half Year ended on 30/09/2022	Year to date figures for the year ended 31/03/2023
		Unaudited	Audited	Unaudited	Audited
	INCOME FROM OPERATIONS				
I	Revenue from Operations	2548.73	1496.79	1373.57	2870.36
II	Other Income	1.80	24.09	2.59	26.68
III	Total Revenue (I+II)	2550.53	1520.88	1376.16	2897.04
IV	EXPENSES				
	Cost of Material Consumed	2351.37	1301.35	1175.64	2476.99
	Purchase of Stock in Trade	0.00	0.00	0.00	0.00
	Change in inventories of Finished Goods, Work-in-progress & Stock in Trade	-43.68	(51.32)	27.45	(23.87)
	Employee Benefit Expenses	96.94	84.91	86.38	171.29
	Finance Cost	10.16	16.98	17.31	34.29
	Depreciation & Amortization Expense	9.57	12.78	12.30	25.07
	Other Expenses	91.25	65.61	101.68	167.29
	Total expenses (IV)	2515.61	1430.32	1420.75	2851.07
V	Profit before Exceptional & Extraordinary Items and tax (III-IV)	34.93	90.57	-44.60	45.97
VI	Exceptional Items	-	-	-	-
VII	Profit before Extraordinary Items and tax (V-VI)	34.93	90.57	-44.60	45.97
VIII	Prior Period Items	0.00	0.18	0.00	0.18
IX	Profit before tax (VII-VIII)	34.93	90.39	-44.60	45.79
X	Tax Expenses				
	1 Current Tax	7.35	11.19	0.00	11.19
	2 Deferred Tax	1.04	1.28	3.59	4.88
	3 Tax Related to Earlier Years	0.00	0.30	-	0.30
	Total Tax Expenses (X)	8.39	12.77	3.59	16.36
XI	Profit/(Loss) for the period from continuing operations (IX-X)	26.54	77.62	-48.19	29.43
XII	Profit/(Loss) from discontinuing operation	-	-	-	-
XIII	Tax Expenses of discontinuing operations	-	-	-	-
XIV	Profit/(Loss) from discontinuing operation after tax (XII-XIII)	-	-	-	-
XV	Profit/(Loss) for the Period (XI+XIV)	26.54	77.62	-48.19	29.43
XVI	Paid up Equity Share Capital	469.52	454.12	454.12	454.12
XVII	Reserves & Surplus	779.77	677.66	600.40	677.66
XVIII	Earnings per equity share				
	(1) Basic	0.57	1.71	-1.06	0.65
	(2) Diluted	0.57	1.71	-1.06	0.65

Notes:-

- 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 meeting held on November 08, 2023
- 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 opinion on these Results.
- There are no investor complaints received/pending as on September 30, 2023
- Previous year's/ period figures have been regrouped/ reclassified/ restated, wherever necessary to confirm to classification of current year/period.

For Walpar Nutritions Limited

KALPESH
LADHAWALA

Kalpesh P Ladhawala
Managing Director
DIN : 02849232

Place : Gandhinagar
Date : November 08, 2023

Standalone Statement of Assets & Liabilities as on September 30, 2023

Particulars		As on 30th September 2023	As on 31st March 2023
		Unaudited	Audited
I.	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	Share capital	469.52	454.12
	Reserves and surplus	779.77	677.66
		1,249.29	1,131.78
2	Non-current liabilities		
	Long Term Borrowings	-	102.63
	Deferred Tax Liabilities (Net)	-	-
	Other Long Term Liabilities	-	-
	Long Term Provision	-	-
		-	102.63
3	Current liabilities		
	Short Term Borrowings	173.95	217.85
	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	1,438.58	669.76
	Other Current Liabilities	4.58	52.68
	Short Term Provisions	7.35	11.19
		1,624.46	951.47
	TOTAL	2,873.75	2,185.89
II.	ASSETS		
	Non-current assets		
	Property Plant & Equipments		
1	Fixed assets		
	(i) Tangible Assets	65.17	73.61
	(ii) Intangible Assets	8.14	9.05
	(iii) Intangible Assets Under Development	2.55	1.80
	Non Current Investments	469.85	283.80
	Long Term Loans & Advances	51.65	171.40
	Deferred Tax Assets	14.99	16.03
	Other Non Current Assets	5.95	13.06
		618.28	568.75
2	Current assets		
	Current Investments		
	Inventories	708.10	603.70
	Trade Receivables	1,512.89	877.89
	Cash and cash equivalents	12.64	37.35
	Short Term Loans & Advances	1.30	64.21
	Other Current Assets	20.54	33.99
		2,255.47	1,617.14
	TOTAL	2,873.75	2,185.89

Place : Gandhinagar
Date : November 08, 2023

CIN - L24230GJ2020PLC118662

Standalone Statement of Cash Flows for the year ended on September 30, 2023

Particulars	(Amount in Lakhs)	
	For the Year Ended on 30.09.2023	For the Year Ended on 30.09.2022
Cash flows from operating activities		
Profit before taxation	34.93	-44.60
Adjustments for:		
Depreciation & Amortization Expenses	9.57	12.30
Investment income	(0.08)	(0.80)
Prior Period Items/Non Cash Items	(0.51)	
Finance Cost	10.16	17.31
Working capital changes:		
(Increase) / Decrease in Trade Receivables	(635.00)	30.04
(Increase) / Decrease in Short Term Loans & Advances	62.92	77.44
(Increase) / Decrease in Other Current Assets	13.44	(16.86)
(Increase) / Decrease in Inventories	(104.40)	22.45
Increase / (Decrease) in Trade Payables	768.83	(88.57)
Increase / (Decrease) in Other Current Liabilities	(48.10)	112.31
Cash generated from operations	111.77	121.03
Payment/Adjustmen on Account of Tax Expenses	(11.19)	(7.45)
Net cash from operating activities	100.58	113.58
Cash flows from investing activities		
Purchase of property, plant and equipment	(0.95)	(11.33)
Investment Income	0.08	0.80
Proceeds/(Payment) for Long Term Loans & Advances	119.75	4.13
(Increase)/Decrease in Other Non Current Assets	7.11	2.53
Increase in Non Current Investments	(186.05)	(28.00)
Net cash used in investing activities	(60.06)	(31.87)
Cash flows from financing activities		
Proceeds/ (Repayment) of Short term Borrowings	-43.90	50.94
Proceeds/ (Repayment) of Long term Borrowings	-102.63	-119.57
Proceeds from Share Capital	15.40	-
Proceeds from Securities Premium	76.08	-
Payment of Finance cost	(10.16)	(17.31)
Net cash used in financing activities	(65.23)	(85.94)
Net increase in cash and cash equivalents	(24.71)	(4.23)
Cash and cash equivalents at beginning of period	37.35	34.20
Cash and cash equivalents at end of period	12.64	29.97

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Date : November 08, 2023



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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

To

**The Board of Directors
Walpar Nutritions Limited**

1. 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, 2023 (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.
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 – 23421544BGSQHA4391**

**Place: Jaipur
Date: 08.11.2023**

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 Unaudited Financial Results for the Half Year ended on September 30, 2023 Pursuant to regulation 33 of SEBI (LODR) Regulation, 2015

(Amount in Lakhs)

	Particulars	Half Year ended on 30/09/2023	Half Year ended on 31/03/2023	Half Year ended on 30/09/2022	Year to date figures for the year ended 31/03/2023
		Unaudited	Audited	Unaudited	Audited
	INCOME FROM OPERATIONS				
I	Revenue from Operations	3113.76	1862.27	1651.96	3514.23
II	Other Income	6.05	28.63	4.87	33.50
III	Total Revenue (I+II)	3119.82	1890.90	1656.83	3547.73
IV	EXPENSES				
	Cost of Material Consumed	2552.84	1283.90	1258.61	2542.50
	Purchase of Stock in Trade	0.00	0.00	0.00	0.00
	Change in inventories of Finished Goods, Work-in-progress & Stock in Trade	-56.46	(78.97)	(53.91)	-132.88
	Employee Benefit Expenses	220.34	224.83	190.68	415.51
	Finance Cost	32.79	35.65	43.68	79.33
	Depreciation & Amortization Expense	92.41	106.68	84.31	190.99
	Other Expenses	197.96	182.64	156.88	339.52
	Total expenses (IV)	3039.88	1754.73	1680.25	3434.98
V	Profit before Exceptional & Extraordinary Items and tax (III-IV)	79.95	136.17	-23.40	112.75
VI	Exceptional Items	-	-	-	-
VII	Profit before Extraordinary Items and tax (V-VI)	79.95	136.17	-23.40	112.75
VIII	Prior Period Items	0.00	1.63	-	1.63
IX	Profit before tax (VII-VIII)	79.95	134.54	-23.40	111.12
X	Tax Expenses				
	1 Current Tax	22.68	9.59	8.06	17.65
	2 Deferred Tax	-7.36	10.85	1.36	12.21
	2 Tax Related to Earlier Years	0.00	0.30	-	0.30
	Total Tax Expenses (X)	15.31	20.74	9.42	30.15
XI	Profit/(Loss) for the period from continuing operations (IX-X)	64.64	113.81	-32.82	80.98
XII	Profit/(Loss) from discontinuing operation	-	-	-	-
XIII	Tax Expenses of discontinuing operations	-	-	-	-
XIV	Profit/(Loss) from discontinuing operation after tax (XII-XIII)	-	-	-	-
XV	Profit/(Loss) for the Period (XI+XIV)	64.64	113.81	-32.82	80.98
XVI	Profit Attributable to Minority Interest	24.89	16.88	5.08	21.96
XVII	Profit Attributable to Owners of Parent	39.74	96.91	-37.90	59.02
XVIII	Paid up Equity Share Capital	469.52	454.12	454.12	454.12
XIX	Reserves & Surplus	831.77	717.46	606.90	717.46
XX	Earnings per equity share				
	(1) Basic	0.85	2.13	-0.83	1.30
	(2) Diluted	0.85	2.13	-0.83	1.30

Notes:-

- 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 meeting held on November 08, 2023.
- 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 opinion on these Results.
- There are no investor complaints received/pending as on September 30, 2023
- Previous year/s/ period figures have been regrouped/ reclassified/ restated, wherever necessary to confirm to classification of current year/period.

For Walpar Nutritions Limited

KALPESH
LADHAWAL
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Kalpesh P Ladhawala
Managing Director
DIN : 02849232

Place : Gandhinagar
Date : November 08, 2023

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, 2023

(Amount in Lakhs)

Particulars		As on 30th September 2023	As on 31st March 2023
		Unaudited	Audited
I. EQUITY AND LIABILITIES			
1 Shareholders' funds			
Share capital		469.52	454.12
Reserves and surplus		831.77	717.46
		1,301.29	1,171.58
2 Minority Interest		212.69	187.80
3 Non-current liabilities			
Long Term Borrowings		451.33	611.30
Deferred Tax Liabilities (Net)		-	-
Other Long Term Liabilities		-	-
Long Term Provision		-	-
		451.33	611.30
4 Current liabilities			
Short Term Borrowings		415.27	418.51
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		1732.96	949.95
Other Current Liabilities		25.16	73.35
Short Term Provisions		22.68	17.65
		2,196.07	1,459.46
TOTAL		4,161.38	3,430.15
II. ASSETS			
Non-current assets			
Property Plant & Equipments			
1 Fixed assets			
(i) Tangible Assets		951.65	968.20
(ii) Capital Work in Progress		-	-
(iii) Intangible Assets		11.47	11.85
(iv) Intangible Assets Under Development		2.55	1.80
Goodwill		32.70	32.70
Non Current Investments		188.05	1.50
Long Term Loans & Advances		0.00	-
Deferred Tax Assets		18.55	11.19
Other Non Current Assets		36.65	43.76
		1,241.63	1,071.00
2 Current assets			
Current Investments			
Inventories		1019.09	849.58
Trade Receivables		1828.35	1,247.73
Cash and cash equivalents		19.22	53.81
Short Term Loans & Advances		0.48	103.07
Other Current Assets		52.62	104.97
		2,919.75	2,359.16
TOTAL		4,161.38	3,430.15

For Walpar Nutritions Limited

KALPESH
LADHAWALA

Kalpesh P Ladhawala
Managing Director
DIN : 02849232

Place : Gandhinagar
Date : November 08, 2023

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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, 2023

(Amount in Lakhs)

Particulars	For The Period Ended on	For The Year Ended on
	30.09.2023	30.09.2022
Cash flows from operating activities		
Profit before taxation	79.95	-23.40
Adjustments for:		
Depreciation	92.41	84.31
Investment income	(0.14)	(0.80)
Prior Period Items/Non Cash Items	0.01	
Finance Cost	32.79	43.68
Working capital changes:		
(Increase) / Decrease in Trade Receivables	(580.62)	(238.77)
(Increase) / Decrease in Short Term Loans & Advances	102.59	193.22
(Increase) / Decrease in Other Current Assets	52.35	(56.75)
(Increase) / Decrease in Inventories	(169.51)	(160.61)
Increase / (Decrease) in Trade Payables	783.00	72.17
Increase / (Decrease) in Other Current Liabilities	(48.19)	133.60
Cash generated from operations	344.65	46.64
Payment/Adjustment on Account of Tax Expenses	(17.65)	(7.45)
Net cash from operating activities	327.00	39.19
Cash flows from investing activities		
Purchase of property, plant and equipment	(76.21)	(442.36)
Investment Income	0.14	0.80
Goodwill During Consolidation	-	(32.70)
(Increase)/Decrease in Non Current Investments	(186.55)	10.00
Payment for Long Term Loans & Advances	-	165.38
Increase in Minority Interest/Effect due to Acquisition of New Subsidiary	-	7.60
(Increase)/Decrease in Other Non Current Assets	6.59	(2.32)
Net cash used in investing activities	(256.03)	(293.60)
Cash flows from financing activities		
Proceeds/ (Repayment) of Short term Borrowings	(3.24)	-122.13
Proceeds/ (Repayment) of Long term Borrowings	(159.97)	413.51
Proceeds from Share Capital	15.40	-
Proceeds from Securities Premium	75.05	-
Payment of Finance cost	(32.79)	(43.68)
Net cash used in financing activities	(105.54)	247.71
Net increase in cash and cash equivalents	(34.57)	(6.69)
Cash and cash equivalents at beginning of period	53.81	46.42
Cash and cash equivalents at end of period	19.22	39.73

For Walpar Nutritions Limited

KALPESH
LADHAWAL
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Kalpesh P Ladhawala
Managing Director
DIN : 02849232

Place : Gandhinagar

Date : November 08, 2023



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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

To

The Board of Directors Walpar Nutritions Limited

1. 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, 2023 (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, 2023, are Rs. 1093.87 Lakhs, total net profit (loss) after tax for the half year ended on September 30, 2023 is Rs. 38.10 Lakhs as considered in unaudited financial results.

For A Y & Company
Chartered Accountants
FRN: 020829C



Arpit Gupta
Partner
M. No. 421544
UDIN – 23421544BGSQHB6422
Place: Jaipur
Date: 08.11.2023