

Date: 14th 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 30th 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 30th September, 2022 along with Limited Review Report.

Kindly take the same on your record and oblige us.

Thanking You,

For, Walpar Nutritions Limited

KALPESH Digitally signed by KALPESH LADHAWALA

Date: 2022.11.14
20:02:17 +05'30'

Kalpesh Ladhawala Managing Director DIN: 02849232

(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

(Amount in Lakhs)

	(Amount in Lakt						
	Particulars	Half Year ended on 30/09/2022	Half Year ended on 31/03/2022	Half Year ended on 30/09/2021	Year to date figures for the year ended 30/09/2022	Year to date figures for the year ended 30/09/2021	Year to date figures for the year ended 31/03/2022
	DICOME EDOM OBED ATIONS	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
<u> </u>	INCOME FROM OPERATIONS	1272.57	1277.84	1397.90	1272.57	1397.90	2675.74
I	Revenue from Operations	1373.57			1373.57		4.41
III	Other Income Total Revenue (I+II)	2.59 1376.16	0.11 1277.95	4.30 1402.20	2.59 1376.16	4.30 1402.20	2680.15
IV	EXPENSES	13/0.10	12//.95	1402.20	13/0.10	1402.20	2000.15
11	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-	0.00	0.00	0.00	0.00	0.00	0.00
	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 Items and tax (III-IV) Exceptional Items	-44.60 -	14.69	20.39	-44.60	20.39	35.08
VII	Profit before Extraordinary Items and tax (V-VI)	-44.60	14.69	20.39	-44.60	20.39	35.08
VIII	Prior Period Items	0.00	1.52	0.00	0.00	0.00	1.52
IX	Profit before tax (VII-VIII)	-44.60	13.17	20.39	-44.60	20.39	33.56
X	Tax Expenses						
	1 Current Tax	0.00	1.43	6.02	0.00	6.02	7.45
	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	-	1.48
	Total Tax Expenses (X)	3.59	-13.39	5.14	3.59	5.14	-8.25
XI	Profit/(Loss) for the period from continuing o	-48.19	26.56	15.25	-48.19	15.25	41.81
XII	Profit/(Loss) from discontinuing operation	-	-	-	-	-	-
XIII	Tax Expenses of discontinuing operations	-	-	-	-	-	-
XIV	Profit/(Loss) from discontinuing operation aft	-	-	-	-	_	-
XV	Profit(Loss) for the Period (XI+XIV)	-48.19	26.56	15.25	-48.19	15.25	41.81
XVI	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
XVIII	Earnings per equity share						
	(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:

- 1. The above Unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at
- 2. The Statutory Auditors of the Company have carried out the Limited Review of the above financial results of the Company and have expressed an
- 3. 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 Date: 2022.11.14 20:02:34 +05'30'

Kalpesh P Ladhawala Managing Director DIN: 02849232

Place : Gandhinagar Date : November 14, 2022

(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.comStandalone Statement of Assets & Liabilities as on September 30, 2022

(Amount in Lakhs)

		(Amount in Lakh
	As on 30th September	As on 31st March
Particulars	2022	2022
In account to the Contract of	Unaudited	Audtied
EQUITY AND LIABILITIES		
1 Shareholders' funds		
Share capital	454.12	454.1
Reserves and surplus	600.40	649.1
	1,054.52	1,103.2
2 Non-current liabilities		
Long Term Borrowings	40.64	160.2
Deferred Tax Liabilities (Net)	-	-
Other Long Term Liabilities	-	-
Long Term Provision	-	-
	40.64	160.2
3 Current liabilities		
Short Term Borrowings	328.47	277.5
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	39.8
Short Term Provisions	-	7.
	1,139.43	1,072,2
TOTAL	2,234.59	2,335.6
ASSETS		
Non-current assets		
Property Plant & Equipments		
1 Fixed assets		
(i) Tangible Assets	83.22	86
(ii) Intangible Assets	9.61	7.3
(iii) Intangible Assets Under Development	0.30	_
Non Current Investments	321.30	293.
Long Term Loans & Advances	215.50	219.
Deferred Tax Assets	17.32	20.
Other Non Current Assets	13.57	16.
Other From Carrent Floods	660.80	644.
2 Current assets	000.00	044.
Current Investments		
Inventories	570.33	592.
Trade Receivables	881.18	911.
Cash and cash equivalents	29.97	34.
Short Term Loans & Advances	50.15	34. 127.
Other Current Assets	42.16	25.
Other Current Assets	1,573.78	25. 1,691 .

For Walpar Nutritions Limited

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

Kalpesh P Ladhawala **Managing Director** DIN: 02849232

Place: Gandhinagar **Date: November 14, 2022**

(Formerly Known as WALPAR HEALTHCARE) CIN - L24230GJ2020PLC118662

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

 $Website-www.walparnutritions.com; Email: finance.walpar@hotmail.com\\ Standalone Statement of Cash Flows for the year ended on September 30, 2022$

(Amount in Lakhs)

	For the Year Ended on	For the Year Ended on
Particulars	30.09.2022	31.03.2022
Cash flows from operating activities	30.07.2022	31.03.2022
Profit before taxation	-44.60	33.56
Adjustments for:		
Depreciation & Amortization Expenses	12.30	28.27
Investment income	(0.80)	(1.01)
Finance Cost	17.31	48.24
Working capital changes:		
(Increase) / Decrease in Trade Receivables	30.04	(195.72)
(Increase) / Decrease in Short Term Loans & Advances	77.44	(4.22)
(Increase) / Decrease in Other Current Assets	(16.86)	(21.60)
(Increase) / Decrease in Inventories	22.45	(159.71)
Increase / (Decrease) in Trade Payables	(88.57)	238.30
Increase / (Decrease) in Other Current Liabilities	112.31	8.74
Cash generated from operations	121.03	(25.15)
Payment/Adjustmen on Account of Tax Expenses	(7.45)	(6.54)
Net cash from operating activities	113.58	(31.69)
Cash flows from investing activities		
Purchase of property, plant and equipment	(11.33)	(15.83)
Investment Income	0.80	1.01
Proceeds/(Payment) for Long Term Loans & Advances	4.13	(165.63)
(Increase)/Decrease in Other Non Current Assets	2.53	9.49
Increase in Non Current Investments	(28.00)	(287.30)
Net cash used in investing activities	(31.87)	(458.26)
Cash flows from financing activities		
Proceeds/ (Repayment) of Short term Borrowings	50.94	-6.29
Proceeds/ (Repayment) of Long term Borrowings	-119.57	-102.32
Proceeds from Share Capital	-	120.00
Proceeds from Securities Premium	-	463.66
Payment of Finance cost	(17.31)	(48.24)
Net cash used in financing activities	(85.94)	426.81
Net increase in cash and cash equivalents	(4.23)	(63.14)
Cash and cash equivalents at beginning of period	34.20	97.34
Cash and cash equivalents at end of period	29.97	34.20

For Walpar Nutritions Limited

KALPESH Digitally signed by KALPESH LADHAWALA Date: 2022.11.14 20:03:20 +05'30'

Kalpesh P Ladhawala Managing Director DIN : 02849232

Place : Gandhinagar Date : November 14, 2022



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

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, 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.



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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 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 La						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						
I	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
IV	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)	-23.40	12.08	16.77	-23.40	16.77	28.85
VI	Exceptional Items	-	=	-	-	-	-
	Profit before Extraordinary Items and tax (V-VI)	-23.40	12.08	16.77	-23.40	16.77	28.85
	Prior Period Items	0.00	1.52	-	-	-	1.52
_	Profit before tax (VII-VIII)	-23.40	10.56	16.77	-23.40	16.77	27.33
X	Tax Expenses	0.06	1.65	5.00	0.06	5.00	7.45
	1 Current Tax	8.06	1.65	5.80	8.06	5.80	
	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	-	- 0.42	-	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
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)	-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	13.30	38.07
	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						
	(1) Basic	-0.83	0.52	0.30	-0.83	0.30	
	(2) Diluted	-0.83	0.52	0.30	-0.83	0.30	0.84

- 1. 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
- 2. 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 3. 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

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

Place: Gandhinagar **Date: November 14, 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 Website - www.walparnutritions.com; Email : finance.walpar@hotmail.com Consolidated Statement of Assets & Liabilities as on September 30, 2022

(Amount in Lakhs)

	As on 30th September	(Amount in Lakh
Particulars	2022	2022
1 at ticulars	Unaudited	Audited
EQUITY AND LIABILITIES	Chaudica	Tudied
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)		-
Other Long Term Liabilities		-
Long Term Provision	555.00	-
4 Current liabilities	577.90	164.
Short Term Borrowings	438.88	561.
Trade Payables	150.00	301.
(i) Total outstanding dues of micro enterprises and small enterprises		
(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	39. 7.
Short Term Provisions	1,468.74	1,384.
TOTAL	3,278.58	2,809.0
ASSETS	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	_,-,
Non-current assets		
Property Plant & Equipments		
1 Fixed assets		
(i) Tangible Assets	994.78	192.5
(ii) Capital Work in Progress	0.00	447.
(iii) Intangible Assets	11.39	7.1
(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.
Other Non Current Assets	1,139,94	926.
2 Current assets	1,103,51	220.
Current Investments		
Inventories	753.39	592.
Trade Receivables	1149.99	911.
Cash and cash equivalents	39.73	46.
Short Term Loans & Advances	53.35	246.
Other Current Assets	142.17	85.
	2,138.63	1,882

For Walpar Nutritions Limited

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

Kalpesh P Ladhawala Managing Director DIN: 02849232

Place : Gandhinagar Date : November 13, 2021

(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

(Amount in Lakhs)

	For The Period Ended on For The Year Ended on		
Particulars Particulars	30.09.2022	31.03.2022	
Cash flows from operating activities	30.07.2022	31.03.2022	
Profit before taxation	(23.40)	27.33	
Adjustments for:	(=====)		
Depreciation	84.31	28.27	
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)	
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 LADHAWALA Date: 2022.11.14 20:05:06 +05'30'

Digitally signed by KALPESH LADHAWALA

Kalpesh P Ladhawala Managing Director DIN: 02849232

Place : Gandhinagar Date: November 14, 2022



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

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, 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.



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

- 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

Arpit Gupta

Partner

M. No. 421544

UDIN – 22421544BDCPSX8366

FRN-020829C

Place: Jaipur Date: 14.11.2022