

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

Phone: 0731-2560267, 2560348, Telefax: +91-731-2563425 E-mail: investors@worthindia.com Website: www.worthindia.com

Date: 21st May, 2025

To,
The Manager- Listing Department
National Stock Exchange of India Limited (NSE Emerge)
Exchange Plaza, Plot No. C/1, Block- G
Bandra- Kurla Complex,

Symbol: WORTH,

Bandra (E), Mumbai- 400051

Dear Sir/Madam,

Sub: <u>Audited Standalone and Consolidated Financial Results of the Company along with Audit</u> Report for the quarter and ended March 31, 2025 (Integrated Filling)

In accordance with amendments to the SEBI (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2024 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD2/CIR/P/2024/185 dated 31st December, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated 2nd January, 2025, the Integrated Filing (Financial) for the quarter and year ended 31st March, 2025 is enclosed herewith. Thank you.

The above information is available on website of the Company at https://worthindia.com/ under the Investor Relations Section.

Yours truly,

### FOR WORTH PERIPHERALS LIMITED

Raminder
Singh
Chadha
Chadha
Thadha
Chadha
Chadha
Chadha
Thadha

MANAGING DIRECTOR

DIN: 00405932

### **Enclosed:**

- 1. Audited Standalone Financial Results for the 04th Quarter and year ended March 31, 2025
- 2. Audited Consolidated Financial Results for the 04th Quarter and year ended March 31, 2025
- 3. Audit Report thereon
- 4. Annexure B, C, D and E



Independent Auditor's Report on the Statement of Audited Standalone Financial Results for the Quarter and Year ended March 31, 2025 of Worth Peripherals Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors
Worth Peripherals Limited
Indore (M.P.)

Report on audit of the Standalone Financial Results

### Opinion

We have audited the accompanying quarterly and year to date standalone financial results of M/s Worth Peripherals Limited ("The Company") for the quarter ended March 31, 2025 and the year to date results for the period April 1, 2024 to March 31, 2025, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these quarterly financial results as well as the year to date results:

- i. are presented in accordance with the requirements of Listed Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting standards ("Ind AS") and other accounting Principles generally accepted in India; of the net profit and other comprehensive Income and other financial information for the Quarter ended March 31, 2025 as well as the year to date results for the period from April 1, 2024 to March 31, 2025.



### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.



In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

### Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit
  procedures that are appropriate in the circumstances, but not for the purpose of expressing an
  opinion on the effectiveness of the company's internal control.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting
   estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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#### Other Matter

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to a limited review by us, as required under the Listing Regulations.

For MAHESHWARI & GUPTA

Chartered Accountants

FRN: 006179C

CA. MANOJ GUPTA

Partner

M. No. 071927

Date: 21/05/2025 Place: Indore

UDIN: 250719278MU1UW8250

INDORE

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

Website: www.worthindia.com

### Statement of Standalone Audited Financial Results for the quarter and year ended on 31st March, 2025

(₹ Lakhs) unless otherwise stated

Income			T		(₹ Lakhs) unle	ess otherwise st	ated					
Income			_									
Name	Sr.No.	Particulars		Quarter Ende	d	Year	Ended					
Naming   N			31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024					
Income				Unaudited	Audited	Audited	Audited					
Income												
1   ncome			`									
2	1	Income	.,									
Description			4.908.28	4.811.87	4.384.06	19.470.84	17.396.38					
Total income			1		,							
2   Expenses												
(a) Cost of Material consumed (b) Changes in inventories of finished goods, work-in-progress and stock in trade (c) Linghloyee benefit expense (d) Finance cost	,		3,130.03	4,900.04	4,003.11	20,197.30	10,320.19					
Color   Colo	2	*	2 457 67	2.460.06	2.065.00	12.060.40	12 206 22					
work-in-progress and stock in trade   (c) Employee benefit expense   339,12   332,25   291,98   1,312,74   1,160,00     (d) Finance cost   26,53   2.45   3.46   34,60   10.95     (e) Depreciation and amortisation expense   110,28   112,203   111,62   474,55   476,22     (f) Other expenses   4,469,83   4,454,09   3,990,63   18,127,48   16,202,9     3 Profit febre exceptional item and tax (1-2)   686,82   531,95   872,48   2,069,81   2,125,24     4 Exceptional items			-	· ·	-							
Columb   C			(21.63)	(9.48)	(31.85)	(20.52)	(29.36)					
(c) Depreciation and amortisation expense (c) Depreciation and amortisation expense (d) Other expenses (d) O												
Color   Depreciation and amortisation expense   110_28   123_03   111_62   474_55   476_22   (f) Other expenses   567_86   551_98   549_44   2_3_56_71   2_2_89_85     Total expenses   4_469_83   4_454_89   3_49_6_6   3_89_0_6_5   18_127_48   16_202_9     Profit before exceptional item and tax (1-2)   686_82   331_95   872_48   2_069_81   2_125_22     Exceptional items			329.12	325.25	291.98	1,312.74	1,169.08					
Total expenses		(d) Finance cost	26.53	2.45	3.46	34.60	10.95					
Total expenses		(e) Depreciation and amortisation expense	110.28	123.03	111.62	474.55	476.22					
Total expenses			567.86	551.98	549.44	2,356.71	2,289.83					
Total technological items   686.82   531.95   872.48   2,069.81   2,125.22			4,469,83	4,454.09	3,990,63		16,202.94					
Exceptional items	3											
Forfit before tax (3+4)			- 000.02	-		2,005.01	2,123.23					
Tax Expenses (a) Current tax (b) Deferred tax (1.99) (0.83) 4.98 (5.18) 20.37 (1.99) 20.37 (1.99) (0.83) 20.13 (1.2024 2.99) 20.37 (1.99) (0.99) 20.37 (1.99) (0.99) 20.37 (1.99) (0.99) 20.37 (1.9			606.02	521 05	972.49	2 040 91	2 125 25					
(a) Current tax			000.02	331.95	0/2.48	2,009.81	2,125.25					
(b) Deferred tax (1.99) (0.83) 4.98 (5.18) 20.32 Total Tax Expenses (a+b) 157.11 110.39 211.35 489.50 535.9  Profit after tax (5-6) 529.71 412.56 (61.13 1,80.32 1,580.32 1,580.21  Sr.no.  Particulars  Quarter ended  31.03.2025 31.12.2024 31.03.2024 31.03.2025 31.03.2025 Audited (Refer Note 7)  Other comprehensive income/(Loss) A- Items that will not be reclassified to profit or loss (i) Gain/(Loss) on remeasurement of the defined benefit plans (ii) Income tax effect on above (0.43) 0.15 1.31 0.02 0.66  B- Items that will be reclassified to profit or loss (ii) Income tax effect on above (0.43) 0.15 1.31 0.02 0.66  B- Items that will be reclassified to profit or loss (ii) Income tax effect on above 1.28 (0.44) (3.88) (0.05) (1.7°  Total other comprehensive income for the period/ year (7+8) 530.99 412.12 657.25 1,580.27 1,587.51  Pofit for the period/ year attributable to Owners of the company Non-controlling interests	0		150.10	100.00	206.25	404.60	515.50					
Total Tax Expenses (a+b)												
7   Profit after tax (5-6)   529.71   412.56   661.13   1,580.32   1,589.21     Sr.no.		3.7	\ /	( )			20.39					
Sr.no.   Particulars   Quarter ended   Year Ended   31.03.2025   31.12.2024   31.03.2025   31.							535.97					
Sr.no.   Particulars   Quarter ended   31.03.2024   31.03.2024   31.03.2025   31.03.2025   31.03.2026   Adulted (Refer Note 7)   Unaudited (Refer Note 7)	7	Profit after tax (5-6)	529.71	412.56	661.13	1,580.32	1,589.28					
31.03.2025   31.12.2024   31.03.2025   31.03.2025   31.03.2025   31.03.2025   Audited (Refer Note-Total the period/ year attributable to Owners of the company Non-controlling interests   1.71   1.75.10   1.757.10   1.7					Stand Alone							
Audited (Refer Note- 7)	Sr.no.	Particulars		Quarter ende	i	Year Ended						
Audited (Refer Note- 7)			31 03 2025	31 12 2024	31 03 2024	31 03 2025	31 03 2024					
Refer Note												
Non-controlling interests   Converse of the company Non-controlling interests				Unaudited		Audited	Auditeu					
Source   Comprehensive income/(Loss)   A- Items that will not be reclassified to profit or loss			`		`							
A- Items that will not be reclassified to profit or loss  (i) Gain/(Loss) on remeasurement of the defined benefit plans (ii) Income tax effect on above  (0.43) 0.15 1.31 0.02 0.66  B- Items that will be reclassified to profit or loss (ii) Income tax effect on above	0	Oth	7)		7)							
(i) Gain/(Loss) on remeasurement of the defined benefit plans (ii) Income tax effect on above  B- Items that will be reclassified to profit or loss (ii) Income tax effect on above  Total other comprehensive Income / (Loss)  Profit for the period/ year attributable to Owners of the company Non-controlling interests  Other comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year at	8											
(ii) Income tax effect on above		A- Items that will not be reclassified to profit or loss										
(ii) Income tax effect on above						/a a=v						
B- Items that will be reclassified to profit or loss (ii) Income tax effect on above			1.71	(0.59)	(5.19)	` /	(2.37)					
Total other comprehensive Income / (Loss)   1.28   (0.44)   (3.88)   (0.05)   (1.7)		(ii) Income tax effect on above	(0.43)	0.15	1.31	0.02	0.60					
Total other comprehensive Income / (Loss)   1.28   (0.44)   (3.88)   (0.05)   (1.7)												
Total other comprehensive Income / (Loss)   1.28   (0.44)   (3.88)   (0.05)   (1.7)		B- Items that will be reclassified to profit or loss	-	-	-	-	-					
9 Total comprehensive income for the period/ year (7+8)  9 Profit for the period/ year attributable to  Owners of the company  Non-controlling interests  Other comprehensive income for the period/year attributable to  Owners of the company  Non-controlling interests  Total comprehensive income for the period/year attributable to  Owners of the company  Non-controlling interests  Total comprehensive income for the period/year attributable to  Owners of the company  Non-controlling interests  Total comprehensive income for the period/year attributable to  Owners of the company  Non-controlling interests  Total comprehensive income for the period/year attributable to  Owners of the company  Non-controlling interests  Total comprehensive income for the period/year attributable to  Owners of the company  Non-controlling interests  Total comprehensive income for the period/year attributable to  Owners of the company  Non-controlling interests  Total comprehensive income for the period/year attributable to  Owners of the company  Non-controlling interests  Total comprehensive income for the period/year attributable to  Owners of the company  Non-controlling interests  Total comprehensive income for the period/year attributable to  Owners of the company  Non-controlling interests  Total comprehensive income for the period/year attributable to  Owners of the company  Non-controlling interests  Total comprehensive income for the period/year attributable to  Owners of the company  Non-controlling interests  Total comprehensive income for the period/year attributable to  Total compre		(ii) Income tax effect on above	-	-	-	-	-					
9 Total comprehensive income for the period/ year (7+8)  9 Profit for the period/ year attributable to  Owners of the company  Non-controlling interests  Other comprehensive income for the period/year attributable to  Owners of the company  Non-controlling interests  Total comprehensive income for the period/year attributable to  Owners of the company  Non-controlling interests  Total comprehensive income for the period/year attributable to  Owners of the company  Non-controlling interests  Total comprehensive income for the period/year attributable to  Owners of the company  Non-controlling interests  Total comprehensive income for the period/year attributable to  Owners of the company  Non-controlling interests  Total comprehensive income for the period/year attributable to  Owners of the company  Non-controlling interests  Total comprehensive income for the period/year attributable to  Owners of the company  Non-controlling interests  Total comprehensive income for the period/year attributable to  Owners of the company  Non-controlling interests  Total comprehensive income for the period/year attributable to  Owners of the company  Non-controlling interests  Total comprehensive income for the period/year attributable to  Owners of the company  Non-controlling interests  Total comprehensive income for the period/year attributable to  Owners of the company  Non-controlling interests  Total comprehensive income for the period/year attributable to  Owners of the company  Non-controlling interests  Total comprehensive income for the period/year attributable to  Total compre												
9 Total comprehensive income for the period/ year (7+8)  9 Profit for the period/ year attributable to  Owners of the company  Non-controlling interests  Other comprehensive income for the period/year attributable to  Owners of the company  Non-controlling interests  Total comprehensive income for the period/year attributable to  Owners of the company  Non-controlling interests  Total comprehensive income for the period/year attributable to  Owners of the company  Non-controlling interests  Total comprehensive income for the period/year attributable to  Owners of the company  Non-controlling interests  Total comprehensive income for the period/year attributable to  Owners of the company  Non-controlling interests  Total comprehensive income for the period/year attributable to  Owners of the company  Non-controlling interests  Total comprehensive income for the period/year attributable to  Owners of the company  Non-controlling interests  Total comprehensive income for the period/year attributable to  Owners of the company  Non-controlling interests  Total comprehensive income for the period/year attributable to  Owners of the company  Non-controlling interests  Total comprehensive income for the period/year attributable to  Owners of the company  Non-controlling interests  Total comprehensive income for the period/year attributable to  Owners of the company  Non-controlling interests  Total comprehensive income for the period/year attributable to  Owners of the company  Non-controlling interests  Total comprehensive income for the period/year attributable to  Total compre		Total other comprehensive Income / (Loss)	1.28	(0.44)	(3.88)	(0.05)	(1.77)					
Profit for the period/ year attributable to Owners of the company Non-controlling interests  Other comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year at		()		(4111)	(5155)	(3132)	(=1.1)					
Profit for the period/ year attributable to Owners of the company Non-controlling interests  Other comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year at	o	Total comprehensive income for the period/year (7+8)	530.99	412.12	657.25	1 580 27	1 587 51					
Owners of the company Non-controlling interests  Other comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-cont	,	Total completionsive income for the period/ year (7-10)	330.77	412.12	037.23	1,500.27	1,507.51					
Owners of the company Non-controlling interests  Other comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-cont	0.4	D. C. C. C. Alexandria 1/										
Non-controlling interests	УA											
Other comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to  Total comprehensive income for			-	-	-	-	-					
Other comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Total comprehensive income for		Non-controlling interests	-	-	-	ı	-					
Owners of the company Non-controlling interests			-	-	-	-	-					
Non-controlling interests	9B											
Paid up equity share capital (Face Value Rs.10/- Per share)   1,575.10   1,575.10   1,575.10   1,575.10   1,575.10   1,5794.38   14,254.2°   12   Basic and Diluted Earnings per share after exceptional items   3.36   2.62   4.20   10.03   10.00   1.50		Owners of the company	-	-	-	-	-					
Paid up equity share capital (Face Value Rs.10/- Per share)   1,575.10   1,575.10   1,575.10   1,575.10   1,575.10   1,5794.38   14,254.2°   12   Basic and Diluted Earnings per share after exceptional items   3.36   2.62   4.20   10.03   10.00   1.50		Non-controlling interests	-	-	-	-	-					
Owners of the company Non-controlling interests			-	-	-	-	-					
Owners of the company Non-controlling interests	9C	Total comprehensive income for the period/year attributable to										
Non-controlling interests	-		_	_	_	_	_					
Paid up equity share capital (Face Value Rs.10/- Per share)   1,575.10   1,			_	_		_	_					
10       Paid up equity share capital (Face Value Rs.10/- Per share)       1,575.10       1,		Non-controlling interests	-	-	-	-	-					
Other Equity (excluding revealuation reserve)  Basic and Diluted Earnings per share after exceptional items  15,794.38 14,254.27  10.00  10.00				-	-	-	-					
Other Equity (excluding revealuation reserve)  Basic and Diluted Earnings per share after exceptional items  15,794.38 14,254.27  10.00  10.00	4.0	D.11	1.555.5	1.5-5.1-		1 1 -	1					
Basic and Diluted Earnings per share after exceptional items 3.36 2.62 4.20 10.03 10.0			1,575.10	1,575.10	1,575.10							
Busic and Braced Earlings per share area exceptional terms		Other Equity (excluding revealuation reserve)	-	-	-		14,254.27					
	12	Basic and Diluted Earnings per share after exceptional items	3.36	2.62	4.20	10.03	10.09					
			1	l								

#### Notes-

- 1. The above standalone & consolidated financial results have been prepared in accordance with the Indian Accounting Standards (Ind As) as prescribed under Section 133 of The Companies Act, 2013 read with the companies (Indian Accounting Standard) rules, 2015 as amended time to time and other accounting principles generally accepted in India, and in compliances with regulation 32 of the SEBI (Listing Obligation & Disclosure requirements).
- 2. The company is having control over the subsidiary entities "M/s Yash Packers" and "Worth Wellness Private Limited". Results have been consolidated as per Ind AS 110- "Consolidated Financial Statements" notified under Section 133 of The Companies Act, 2013.
- 3. The above Standalone and Consolidated Financial Results for the quarter and year ended 31st March, 2025 which have been audited by Statutory Auditors of the Company were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 21st May, 2025 in terms of Regulation 33 of SEBI (Listing obligations and Disclosure Requirements) Regulation, 2015. The Statutory Auditors have conducted the audit of financial statements and have expressed an unqualified audit opinion.
- 4. The Other Income for the year ended 31st March, 2025 includes VAT Subsidy received under MP Industrial Investment Pomotion Assistance Scheme of Rs. NIL. (Previous Year Rs. 442.38 Lakhs.)
- 5. The Company has identified "Manufacture and Sale of Corrugated Boxes" as the single operating segment for the continued operations in the standalone and consolidated financial statement as per Ind AS-108 Operating Segments.
- 6. The CFO certificate in respect of the above results in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been placed before the Board of Directors.
- 7. The figure for quarter ended 31st March, 2025 are balancing figures between audited figures in respect of full financial year ended 31st March, 2025 and unaudited published figure up to 31st December, 2024 being the end of third quarter of the financial year which were subjected to limited review.
- 8. The Board of Directors recommended of final Dividend @ 10% i.e., Re 1.00/- (Rupees One) per equity share of face value of Rs. 10 each for the Financial Year ended 31st March, 2025 subject to the approval of shareholders in the ensuing Annual General Meeting.

Date: 21/05/2025 For and on behalf of the Board of Directors of Worth Peripherals Limited

Place : INDORE

Raminder Digitally signed by Raminder Singh Chadha Date: 2025.05.21 17:14:46+05'30'

Raminder Singh Chadha Managing Director DIN: 00405932

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

Website: www.worthindia.com

#### Statement of Audited Standalone Assets and Liabilities as at 31st March, 2025

			Stand	alone
		Particulars	As at	As at
			31.03.2025	31.03.2024
			Audited	Audited
A		ASSETS		
1		Non-current assets		
	(a)	Property, plant and equipment	5,550.38	6,051.49
	(b)	Capital Work-in-Progress		
	(c)	Financial Assets		
		(i) Investments	2,358.51	2,174.40
		(ii) Other financial assets	63.84	62.35
	(d)	Other non-current assets	5.90	3.81
		Total Non-current assets	7,978.63	8,292.05
2		Current assets		
	( )	Inventories	1,266.23	1,571.45
	(b)	Financial Assets		
		(i) Trade receivables	2,625.69	2,705.69
		(ii) Cash and cash equivalents	221.58	99.49
		(iii) Bank Balances other than (ii) above	6,569.64	4,819.75
		(iv) Others financial assets	25.12	29.89
	(c)	Other current assets	75.90	77.22
١,		Total current assets	10,784.16	9,303.49
3		Assets Classified as held for Sale	-	-
		Total Assets	18,762.79	17,595.54
B		EQUITY AND LIABILITIES		
		EQUITY		
		Equity share capital	1,575.10	1,575.10
	(b)	Other Equity	15,794.38	14,254.27
		Equity attributable to owners of the company	17,369.48	15,829.37
		Total Equity	17,369.48	15,829.37
		Liabilities		
1		Non - current liabilities		
	(a)	Financial liabilities		
	( )	(i) Borrowings	_	_
		(ia) Lease liabilities	43.40	44.42
	(b)	Provisions	34.85	35.40
	(c)	Deferred tax liabilities (net)	771.22	776.42
		Total Non current liabilities	849.47	856.24
2		Current liabilities		
	(a)	Financial liabilities		
		(i) Borrowings	71.00	144.50
		(ia) Lease liabilities	1.02	0.93
		(ii) Trade payables		
		a) Total outstanding dues of micro and small enterprises	80.76	83.39
		b) Total outstanding dues of creditors other than micro and small enterprises	236.77	405.59
	(b)	Other current liabilities	89.96	130.93
	(c)	Provisions	6.82	5.81
	(d)	Current Tax Liability (Net)	57.51	138.78
		Total Current Liabilities	543.84	909.93
		Total Equity & Liabilities	18,762.79	17,595.54

For and on behalf of the Board of Directors of Worth Peripherals Limited

Place: INDORE

Raminder
Singh Chadha
Singh Chadha
Raminder Singh Chadha
Raminder Singh Chadha
Managing Director

Date: 21/05/2025

DIN: 00405932

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

Website: www.worthindia.com

#### Audited Standalone Cash Flow Statement for the Year ended on 31st March, 2025

		Stand	lalone
	Particulars	For the year	For the year
		ended	ended
		31.03.2025	31.03.2024
		Audited	Audited
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before tax	2,069.81	2,125.25
	Adjustments for:		
	Depreciation & amortisation expense	474.55	477.02
	(Net gain) / loss on sale of Property, Plant and Equipment	(3.75)	(2.11)
	Interest income	(535.66)	(428.55)
	Finance costs	34.60	10.95
	Operating Profit before working capital changes	2,039.55	2,182.56
	Movements in working capital changes		
	(Increase)/ Decrease in inventories	305.21	(421.78)
	(Increase)/ Decrease in trade receivables	80.00	(398.61)
	(Increase)/ Decrease in other current financial assets	29.90	(29.89)
	(Increase)/ Decrease in other current assets	1.33	170.89
	(Increase)/ Decrease in trade payables	(171.45)	(111.16)
	(Increase)/ Decrease in other current liabilities	(93.07)	(76.95)
	Increase/ (Decrease) in provisions	0.39	(2.87)
	Cash generated from operations	2,191.86	1,312.19
	Net Income Tax (Paid) / refund received	(523.85)	(398.68)
	Net cash generated from operating activities (A)	1,668.01	913.51
В.	CASH FLOW FROM INVESTING ACTIVITIES		
	Payments for purchase of Property, Plant & Equipment and Capital Work-in-Progress	(449.14)	(242.71)
	Proceeds from disposal of Property, Plant and Equipment	19.46	2.58
	(Increase)/ Decrease in other non-current assets	(3.58)	(6.25)
	Proceeds from state investment promotion scheme	460.00	- /
	Interest received	413.47	460.27
	Investments in subsidiary entities and join venture	(87.04)	(141.44)
	Proceeds from sale of investment in subsidiary entities and joint venture	-	3.00
	Bank balances not consider as cash and cash equivalents		
	Fixed deposits	(1,749.89)	(893.18)
	Net cash (used in) investing activities (B)	(1,396.73)	(817.73)
			` ′
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from borrowings	212.99	190.03
	Repayments of borrowings	(286.49)	(241.03)
	Finance costs	(30.29)	(6.55)
	Dividend paid	(40.16)	(40.47)
	Repayment towards lease liabilities	(5.24)	(5.24)
	Net cash generated from/ (used in) financing activities (C)	(149.19)	(103.26)
	Net increase/ (decrease) in cash and cash equivalents (A+B+C)	122.09	(7.48)
	Cash and Cash Equivalents at the beginning of the year	99.49	106.97
	Cash and Cash Equivalents at the end of the year	221.58	99.49

For and on behalf of the Board of Directors of Worth Peripherals Limited
Raminder
Singh
Chadha
Chadha
Date: 2025.05.21
17:15:48 4:05'30' Date: 21/05/2025 Place : INDORE

Raminder Singh Chadha Managing Director DIN: 00405932



Independent Auditor's Report on the Statement of Audited Consolidated Financial Results for the Quarter and Year ended March 31, 2025 of Worth Peripherals Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors
Worth Peripherals Limited
Indore (M.P.)

### **Opinion**

We have audited the accompanying quarterly and year to date consolidated financial results of M/s Worth Peripherals Limited (hereinafter referred to as the 'Holding Company"), its wholly owned subsidiary and jointly controlled entity (Holding Company, its subsidiary and jointly controlled entity together referred to as "the Group") and its share of net profit after tax and total comprehensive income for the year ended 31<sup>st</sup> March, 2025, attached herewith, being submitted by the Holding Company pursuant to the requirement of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- i. Includes the annual financial results of the wholly owned subsidiary, namely M/s Worth Wellness Private Limited and the jointly controlled entity, namely M/s Yash Packers, Mumbai.
- ii. is presented in accordance with the requirements of regulation 33 of the Listing Regulations in this regard; and



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iii. give a true and fair view in conformity with the Indian Accounting standards ("Ind AS"), and other accounting principles generally accepted in India, of net profit and other comprehensive income and other financial information of the Group for the year ended 31st March, 2025.

### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Company, its associates and jointly controlled entities in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

### Management's Responsibilities for the Consolidated Financial Results

These Consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's management is responsible for the preparation and presentation of these consolidated financial results as approved by Board of Directors that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information of the Group including its associates and jointly controlled entities in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with regulation 33 of the Listing Regulations.

The respective Board of Directors and management of the entities included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and

312-314, MANAS BHAWAN Extn., 11/2 R.N.T. Marg, Indore-452001(M.P.)
Ph.: (0731) 4050760, E-mail: maheshwarigupta1753@gmail.com, camng92@gmail.com



other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation

In preparing the consolidated financial results, the respective Board of Directors and management of the companies included in the Group and jointly controlled entities are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or lies no realistic alternative but to do so.

of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

The respective Board of Directors of the companies included in the Group and jointly controlled entities are responsible for overseeing the financial reporting process of the Group and jointly controlled entities.

### Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:





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- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.



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• Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent

the underlying transactions and events in a manner that achieves fair presentation.

• Perform procedures in accordance with the circular issued by SEBI under regulation

33(8) of the Listing Regulations, to the extent applicable.

Obtain sufficient appropriate audit evidence regarding the financial results/ financial

information of the entities within the Group to express an opinion on the consolidated

Financial Results.

We communicate with those charged with governance of the Holding Company and such other

entities included in the consolidated financial results of which we are the independent auditors

regarding, among other matters, the planned scope and timing of the audit and significant audit

findings, including any significant deficiencies in internal control that we identify during our

audit.

We also provide those charged with governance with a statement that we have complied with

relevant ethical requirements regarding independence, and to communicate with them all

relationships and other matters that may reasonably be thought to bear on our independence, and

where applicable, related safeguards.

Other Matters

We have audited the financial results and other financial information of the jointly controlled

entity namely M/s Yash Packers included in the quarterly and year to date consolidated financial

results, whose financial results reflect total income of Rs. 2227.71 lakhs and Rs. 8131.90 lakhs

and total net profit /(loss) after tax of Rs. 43.88 lakhs and Rs. 383.06 lakhs and total

comprehensive income/(loss) of Rs. 34.71 lakhs and Rs. 374.08 lakhs, for the quarter and year

ended March 31, 2025 respectively and as considered in the audited consolidated financial

results.



We have audited the financial results and other financial information of the subsidiary namely Worth Wellness Private Limited included in the quarterly and year to date consolidated financial results, whose financial results reflect total income of Rs. 0.05 lakhs and Rs. 1.63 lakhs respectively and total net profit /(loss) after tax of Rs. (-) 35.76 lakhs and Rs. (-) 41.96 lakhs and total comprehensive income/(loss) of Rs. (-) 35.76 lakhs and Rs. (-) 41.96 lakhs, for the quarter and year ended March 31, 2025 respectively and as considered in the audited consolidated financial results.

The Financial Results include the results for the quarter ended March 31<sup>st</sup>, 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For MAHESHWARI & GUPTA

Chartered Accountants

FRN: 006179C

CA. MANOJ GUPTA

Partner

M. No. 071927

Date: 21/05/2025 Place: Indore

UDIN: 25011927BNU1UX8239

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

Website: www.worthindia.com

### $Statement\ of\ Consolidated\ Audited\ Financial\ Results\ for\ the\ quarter\ and\ year\ ended\ on\ 31st\ March,\ 2025$

(₹ Lakhs) unless otherwise stated

		1		Consolida		ess otherwise stated					
Sr.No.	Particulars	Quarter Ended Year Ended									
~	- 10 11 11 11 11 11 11 11 11 11 11 11 11	31.03.2025	31.12.2024		31.03.2025	31.03.2024					
		Audited	Unaudited		Audited	Audited					
		(Refer Note-									
		7)									
1	Income										
	(a) Income from Operations	7,115.72	6,805.69	5,931.13	27,579.15	23,845.75					
	(b) Other income	151.51	113.87	459.64	463.73	844.16					
	Total income	7,267.23	6,919.56	6,390.77	28,042.88	24,689.91					
2	Expenses	5 4 42 40		125052	20.262.66	4-044					
	(a) Cost of Material consumed	5,143.49	5,034.41	4,269.65	20,263.66	17,366.77					
	(b) Changes in inventories of finished goods,	(21.35)	(26.23)	(24.92)	(45.11)	(46.08)					
	work-in-progress and stock in trade	422.00	424.06	409.21	1 605 49	1 500 21					
	(c) Employee benefit expense (d) Finance cost	433.99 136.46	424.96 17.79	408.21 18.96	1,695.48 195.92	1,580.31 168.74					
	(e) Depreciation and amortisation expense	157.34	167.56	128.65	657.18	614.88					
	(f) Other expenses	719.85	657.56	678.42	2,878.49	2,809.05					
	Total expenses	6,569.78	6,276.05	5,478.97	25,645.62	22,493.67					
3	Profit before exceptional item and tax (1-2)	697.45	643.51	911.80	2,397.26	2,196.24					
	Exceptional items	-	-	-	-	2,170.24					
5	Profit before tax (3+4)	697.45	643.51	911.80	2,397.26	2,196.24					
6	Tax Expenses	3,,,,,	1	- 11,00	_,_,,,,_0	=,=> = :					
	(a) Current tax	173.04	133.53	206.33	522.02	517.10					
	(b) Deferred tax	3.95	39.65	18.84	140.86	47.24					
	Total Tax Expenses (a+b)	176.99	173.18	225.17	662.88	564.34					
7	Profit after tax (5-6)	520.46	470.33	686.63	1,734.38	1,631.90					
			•	ted	ed						
Sr.no.	Particulars		Quarter ende	ed	Ye	ar Ended					
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024					
		Audited	Unaudited	Audited	Audited	Audited					
		(Refer Note-		(Refer Note-							
		7)		7)							
8	Other comprehensive income/(Loss)										
	A- Items that will not be reclassified to profit or loss										
	(i) Gain/(Loss) on remeasurement of the defined benefit plans	(11.61)	(0.50)	(4.83)	(13.12)	(2.01)					
	(ii) Income tax effect on above	3.73	0.12	1.19	4.09	0.48					
	B- Items that will be reclassified to profit or loss	-	-	-	-	-					
	(ii) Income tax effect on above	-	-	-	-	-					
		( <b>7</b> .00)	(0.20)	(2.6)	(0.02)	(1.50)					
	Total other comprehensive Income / (Loss)	(7.88)	(0.38)	(3.64)	(9.03)	(1.53)					
9	Total community in come for the new od/year (7+9)	£12 £9	469.95	692.00	1 725 25	1 (20 27					
9	Total comprehensive income for the period/ year (7+8)	512.58	409.95	682.99	1,725.35	1,630.37					
9A	Profit for the period/ year attributable to										
ЭА	Owners of the company	499.15	410.21	658.07	1,543.47	1,588.33					
	Non-controlling interests	21.31	60.12	28.56	190.91	43.57					
	Tron-controlling interests	520.46	470.33	686.63	1,734.38	1,631.90					
9B	Other comprehensive income for the period/year attributable to	320.10	170.00	000.02	1,70 1100	1,001.70					
, 2	Owners of the company	(3.30)	(0.41)	(3.64)	(4.54)	(1.53)					
	* *		0.03	-	(4.49)	-					
	Non-controlling interests	(4.58)	0.03		( - /						
	Non-controlling interests	(4.58) (7.88)	(0.38)	(3.64)	(9.03)	(1.53)					
9C	Non-controlling interests  Total comprehensive income for the period/year attributable to			(3.64)	(9.03)	(1.53)					
9C				(3.64) 654.43	(9.03) 1,538.93	1,586.80					
9C	Total comprehensive income for the period/year attributable to	(7.88)	(0.38)		ì						
9C	Total comprehensive income for the period/year attributable to Owners of the company	(7.88) 495.85	( <b>0.38</b> ) 409.80	654.43	1,538.93	1,586.80					
9C	Total comprehensive income for the period/year attributable to Owners of the company	(7.88) 495.85 16.73	(0.38) 409.80 60.15	654.43 28.56	1,538.93 186.42	1,586.80 43.57					
	Total comprehensive income for the period/year attributable to Owners of the company	(7.88) 495.85 16.73	(0.38) 409.80 60.15	654.43 28.56	1,538.93 186.42	1,586.80 43.57					
10	Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests	(7.88) 495.85 16.73 512.58	(0.38) 409.80 60.15 469.95	654.43 28.56 <b>682.99</b>	1,538.93 186.42 <b>1,725.35</b>	1,586.80 43.57 1,630.37					
10	Total comprehensive income for the period/year attributable to Owners of the company Non-controlling interests  Paid up equity share capital (Face Value Rs.10/- Per share)	(7.88) 495.85 16.73 512.58 1,575.10	(0.38) 409.80 60.15 469.95	654.43 28.56 <b>682.99</b>	1,538.93 186.42 <b>1,725.35</b> 1,575.10	1,586.80 43.57 <b>1,630.37</b> 1,575.10					

#### NOTES TO RESULTS:

- 1 The above standalone & consolidated financial results have been prepared in accordance with the Indian Accounting Standards (Ind As) as prescribed under Section 133 of The Companies Act, 2013 read with the companies (Indian Accounting Standard) rules, 2015 as amended time to time and other accounting principles generally accepted in India, and in compliances with regulation 32 of the SEBI (Listing Obligation & Disclosure requirements)
- 2 The company is having control over the subsidiary entities "M/s Yash Packers" and "Worth Wellness Private Limited". Results have been consolidated as per Ind AS 110-"Consolidated Financial Statements" notified under Section 133 of The Companies Act, 2013.
- 3 The above Standalone and Consolidated Financial Results for the quarter and year ended 31st March, 2025 which have been audited by Statutory Auditors of the Company were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 21st May, 2025 in terms of Regulation 33 of SEBI (Listing obligations and Disclosure Requirements)
- 4 The Other Income for the year ended 31st March, 2025 includes VAT Subsidy received under MP Industrial Investment Pomotion Assistance So
- 5 The Company has identified "Manufacture and Sale of Corrugated Boxes" as the single operating segment for the continued operations in the standalone and consolidated financial statement as per Ind AS-108 - Operating Segments.
- 6 The CFO certificate in respect of the above results in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been placed before the Board of Directors.
- 7 The figure for quarter ended 31st March, 2025 are balancing figures between audited figures in respect of full financial year ended 31st March, 2025 and unaudited published figure up to 31st December, 2024 being the end of third quarter of the financial year which were subjected to
- 8 The Board of Directors recommended of final Dividend @ 10% i.e., Re 1.00/- (Rupees One) per equity share of face value of Rs. 10 each for the Financial Year ended 31st March, 2025 subject to the approval of shareholders in the ensuing Annual General Meeting.

For and on behalf of the Board of Directors of Worth Peripherals Limited Date: 21/05/2025 Place : INDORE

Digitally signed by Raminder Raminder Singh Chadha Singh Date: 2025.05.21 Chadha adha 17:16:21 +05'30' Raminder Singh Chadha Managing Director

DIN: 00405932

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

Website: www.worthindia.com

#### Statement of Audited Consolidated Assets and Liabilities as at 31st March, 2025

(₹ Lakhs)

			Corre	(₹ Lakhs) lidated
		Particulars	As at	As at
		1 at ticulars	31.03.2025	31.03.2024
			Audited	Audited
A		ASSETS	Audited	Auditeu
1		Non-current assets		
•	(a)	Property, plant and equipment	8,430.49	9,083.39
		Capital Work-in-Progress	100.16	60.98
		Financial Assets	100.10	00.70
	(0)	(i) Other financial assets	97.12	131.27
	(d)	Other non-current assets	1,460.42	338.05
	( )	Total Non-current assets	10,088.19	9,613.69
			,	,
2		Current assets		
	(a)	Inventories	1,574.45	2,015.77
	(b)	Financial Assets		
		(i) Trade receivables	4,263.36	3,935.23
		(ii) Cash and cash equivalents	333.39	113.47
		(iii) Bank Balances other than (ii) above	6,569.64	4,819.75
		(iv) Others financial assets	25.12	30.08
	(c)	Other current assets	112.94	128.12
		Total current assets	12,878.90	11,042.42
3		Assets Classified as held for Sale	-	-
			22.0/7.00	20 (2)
		Total Assets	22,967.09	20,656.11
В		EQUITY AND LIABILITIES		
Ь		EQUITY AND LIABILITIES  EQUITY		
	(2)	Equity share capital	1,575.10	1,575.10
		Other Equity	15,817.87	14,319.54
	(0)	Equity attributable to owners of the company	17,392.97	15,894.64
		Non Controlling Interests	1,496.68	1,492.73
		Total Equity	18,889.65	17,387.37
		1 0	,,,,,,,,,,,	,
		Liabilities		
1		Non - current liabilities		
	(a)	Financial liabilities		
		(i) Borrowings	544.37	765.05
		(ia) Lease liabilities	91.39	92.42
	(b)	Provisions	78.31	61.47
	(c)	Deferred tax liabilities (net)	939.88	803.10
		Total Non current liabilities	1,653.95	1,722.04
2		Current liabilities		
	(a)	Financial liabilities		,
		(i) Borrowings	1,351.97	174.54
		(ia) Lease liabilities	1.02	0.93
		(ii) Trade payables	01.00	00.10
		a) Total outstanding dues of micro and small enterprises	81.22	89.10
	(1.)	b) Total outstanding dues of creditors other than micro and small enterprises	737.09	944.28
	. ,	Other current liabilities	163.62	191.32
	. ,	Provisions	11.56	6.32
	(a)	Current Tax Liability (Net) Total Current Liabilities	77.01	140.21
$\vdash$		Total Current Liabilities  Total Equity & Liabilities	2,423.49 22,967.09	1,546.70 20,656.11
		rotal Equity & Liabilities	22,307.09	20,030.11

For and on behalf of the Board of Directors of Worth Peripherals Limited
Raminder
Singh Chadha
Singh Chadha Place : INDORE Raminder Singh Chadha

Date: 21/05/2025

Managing Director DIN: 00405932

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

Website: www.worthindia.com

### Consolidated Cash Flow Statement for the Year ended on 31st March, 2025

(₹ Lakhs)

		Consol	(< Lakns)
	Particulars	For the year	For the year
	1 articulars	ended	ended
		31.03.2025	31.03.2024
		Audited	Audited
Α.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before tax	2,397.26	2,196.24
	Adjustments for:	,	,
	Depreciation & amortisation expense	657.17	615.68
	(Net gain) / loss on sale of Property, Plant and Equipment	(12.56)	(2.80)
	Interest income	(441.00)	(378.60)
	Finance costs	195.92	168.75
	Operating Profit before working capital changes	2,796.79	2,599.27
	Movements in working capital changes		
	(Increase)/ Decrease in inventories	441.32	(514.51)
	(Increase)/ Decrease in trade receivables	(328.13)	(211.62)
	(Increase)/ Decrease in other current financial assets	30.08	56.11
	(Increase)/ Decrease in other current assets	15.19	(38.47)
	(Increase)/ Decrease in trade payables	(215.08)	29.20
	(Increase)/ Decrease in other current liabilities	(27.70)	(49.35)
	Increase/ (Decrease) in provisions	8.97	24.06
	Cash generated from operations	2,721.43	1,894.69
	Net Income Tax (Paid) / refund received	(585.22)	(547.83)
	Net cash generated from operating activities (A)	2,136.22	1,346.86
В.	CASH FLOW FROM INVESTING ACTIVITIES		
	Payments for purchase of Property, Plant & Equipment and Capital Work-in-Progress	(532.12)	(1,661.52)
	Proceeds from disposal of Property, Plant and Equipment	41.22	4.68
	(Increase)/ Decrease in other non-current assets	(1,088.22)	162.28
	Proceeds from state investment promotion scheme	460.00	-
	Interest received	415.89	301.53
	Changes in non controlling interest	(182.92)	75.50
	Bank balances not consider as cash and cash equivalents		
	Fixed deposits	(1,749.89)	(690.80)
	Net cash (used in) investing activities (B)	(2,636.04)	(1,808.33)
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from borrowings	1,493.96	916.23
	Repayments of borrowings	(537.20)	(248.35)
	Finance costs	(186.82)	(159.54)
	Dividend paid	(40.16)	(40.48)
	Repayment towards lease liabilities	(10.04)	(10.04)
	Net cash generated from/ (used in) financing activities (C)	719.74	457.82
	Net increase/ (decrease) in cash and cash equivalents (A+B+C)	219.92	(3.65)
	Cash and Cash Equivalents at the beginning of the year	113.47	117.12
	Cash and Cash Equivalents at the end of the year	333.39	113.47

Date: 21/05/2025

For and on behalf of the Board of Directors of Worth Peripherals Limited
Raminder
Singh
Chadha
Chadha
Chadha
Raminder Singh
Chadha
Date: 2025.05.21
17:17:05 +05'30'
Raminder Singh Chadha Place : INDORE

Managing Director DIN: 00405932

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

CIN: L67120MP1996PLC010808

Phone: 0731-2560267, 2560348, Telefax: +91-731-2563425 E-mail: investors@worthindia.com Website: www.worthindia.com

Date: 21st May, 2025

To,

The Manager, Listing Department

National Stock Exchange of India Limited.

Exchange Plaza, Plot No. C/1, G-Block, Bandra- Kurla Complex, Bandra (East),

Mumbai – 400051 Maharashtra, India.

Subject: <u>Declaration pursuant to Regulation 33 (3)( d) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015</u>

### Dear Sir/Madam,

I, G S Agarwal, Chief Financial Officer of Worth Peripherals Limited (CIN: L67120MP1996PLC010808), hereby declare that the Statutory Auditors of the Company, M/S Maheshwari & Gupta (FRN:006179C), Chartered Accountants have issued an Auditor's Report with unmodified opinion on the Standalone and Consolidated audited financial results for the quarter and financial year ended March 31, 2025.

This declaration is given in compliance with the Reg 33(3)(d) of the SEBI (Listing Obligation & Disclosure Requirement) Regulations, 2015, as amended.

PAN: ADBPA8621P

Kindly take this declaration on your records and oblige.

FOR, WORTH PERIPHERALS LIMITED

G S AGARWAL

CHIEF FINANCIAL OFFICER

PAN: ADBPA8621P



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

Phone: 0731-2560267, 2560348, Telefax: +91-731-2563425 E-mail: investors@worthindia.com Website: www.worthindia.com

- B. Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. Not Applicable
- C. Format for disclosing outstanding default on loans and debt securities -

S. NO.	Particulars	In INR Crore
1.	Loans/ revolving facilities like cash credit from banks/ financial institutions	
A.	Total amount outstanding as on date	0
В.	Of the total amount outstanding, amount of default as on date	0
2.	Unlisted debt securities i.e. NCDs and NCRPS	
A.	Total amount outstanding as on date	0
В.	Of the total amount outstanding, amount of default as on date	0
3.	Total financial indebtedness of the listed entity including short term and long-term debt	0

- D. Format for disclosure of related party transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter) Attached as annexure D
- E. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along-with annual audited financial results (standalone and consolidated separately) (applicable only for annual filing i.e., 4th quarter) Not Applicable

ormat for disclosure of related party transections every six months (in Lakhs)

Particular   Par	ин ини ини ини ини ини ини ини ини ини	Purpose for which the funds will be funds will be secured, utilised by the Unsecured utilised by the funds fend funds fend.													Repayable Unsecured On demand								
Particular   Par	THE REPORT OF THE PORT OF THE														Unsecured	cured	cured	cured		cured			
Personal of the purty (intered in the countrigativity of the count	ise any financial dness is incurred to r give loans, inter- e deposits, advances investments	Cost Tenur																					
Particle of the party (intered in the countripanty)   Particle of the countripanty   Particle of the party (intered intered into the transaction   Party	######################################	Nature of indebted indebted (loan/ iss balance of debt/ cother etc																					
Personnel of the peacy glated   Personnel of the counterparty   Page of related   Personnel of the peacy glated   Personnel			- 05	- 00	- 00	50		50	- 09	. 09	- 68	39	45	25	11	64			00			- 80	- 69
The related of the party filested into the transaction of the counterparty into the transaction of the trans	lue of the Value o	transaction during the audit the audit period (s mmittee Note 6a)	25												129							.76	o
Details of the party (listed entity/dubidiany entering into the transaction where the party (listed entity/dubidiany entering benchments and transaction where the party (listed entity or its benchments and transaction where the party (listed entity or its benchments and transaction to be peripherals and and transaction to be periphera	Va	Type of related traparty as transaction (see by Note 5) co	Remuneration Paid	Remuneration	Remuneration Paid	Sitting Fees	Sitting Fees	Sitting Fees	Rent Paid	Rent Paid	Remuneration	Remuneration	Remuneration	Remuneration	cured	Unsecured Loan Received	Unsecured Loan Received	Unsecured Loan Received	Unsecured Loan Received	Unsecured Loan Paid	Unsecured Loan Received	Interest Received @ 9%	Interest Received @ 6.5
Details of the party flisted entity(subsidiary) entering into the transaction         Details of the continued entity(subsidiary) entering         PAM         Name         PAM           Worth Peripherals         AACUNS 3544         Mr. Baninder         AACUNS 3544         Mr. Baninder         AACUNS 3544         Mr. Jayvir         AACUNS 3544         Mr. Amanoeer         ABNPC7738K           Worth         AACUNS 3544         Mr. Amanoeer         ABNPC7738K         AACUNS 3544         Mr. Amanoeer         ABNPC7738K           Worth         AAACUNS 3544         Mr. Amanoeer         ABNPC7738K         AAACUNS 3544         Mr. Amanoeer         ABNPC7738K           Worth         AAACUNS 3544         Mr. Amanoeer         ABNPC7738K         AAACUNS 3544         Mr. Amanoeer         ABNPC7738K           Worth         AAACUNS 3544         Mr. Jayvir         AAACUNS 3544         Mr. Jayvir         AAACUNS 3544         Mr. Jayvir         AAACUNS 3544         Mr. Jayvir	nterparty	Relationship of the counterparty with the listed entity or its	Managing Director			Independent Director	Independent Director	Independent Director		Whole - Time Director		erial		Key Managerial Personnel		Subsidiary				Managing Director		PartnerShip	
Details of the party flisted entity/subsidiary) entering linto the transaction peripherals where transaction peripherals and MACW53541 Mr. Saminder Limited Worth Peripherals AAACW53541 Mr. Jayoir Limited AAACW53541 Mr. Jayoir Myorth AAACW53541 Mr. Jayoir Myorth AAACW53541 Mr. Palak Limited AAACW53541 Mr. Palak Limited AAACW53541 Mr. Palak Limited AAACW53541 Mr. Palak Limited AAACW53541 Mr. Raminder Peripherals AAACW53541 Mr. Raminder Limited AAACW53541 Mr. Raminder Peripherals AAACW53541 Mr. Raminder Limited MacMcW53541 Mr. Raminder Limited AAACW53541 Mr. Raminder Limited MacMcW53541 Mr. Raminder MacMcW5441 Mr. Ra	Details of the cou		ACPPC3796A	ABNPC7798K	AIEPC5910D	AFEPJ5326F		FGZPS6778H	ACPPC3796A	ABNPC7798K				ADBPA8621P					ACPPC3796A	ACPPC3796A	ABNPC7798K	AABFY4237E	AACCW7777M
be tails of the party (listed entity/subsidiary) entering line the transaction worth peripherals had AACW5354. United Worth Peripherals AAACW5354.		Name	Mr. Raminder Singh Chadha	Mrs. Amarveer Kaur Chadha	Mr. Jayvir Chadha	Mr. Alok Jain	Mr. Dilip Kumar Modak	Mrs. Palak Malviya	Mr. Raminder Singh Chadha	Mrs. Amarveer Kaur Chadha	Radhika Tripathi	Nidhi Arjariya	Dhirendra Mehta	Gauri Shanker Agrawal	Worth Wellness Pvt. Ltd.	Worth Wellness Pvt. Ltd.	Ganiv Chadha	Mr. Jayvir Chadha	Mr. Raminder Singh Chadha	Mr. Raminder Singh Chadha	Mrs. Amarveer Kaur Chadha	Yash Packers	Worth Wellness Pvt. Ltd.
	the party (listed sidiary) entering e transaction	Pan	AAACW5354L	AAACW5354L			AAACW5354L		AAACW5354L	AAACW5354L				AAACW5354L					AAACW5354L		AAACW5354L	AAACW5354L	AAACW5354L
	tails of ity/sub: into the	9 E	forth Pripherals mited	forth eripherals mited	/orth eripherals mited	/orth eripherals mited	Vorth eripherals imited	/orth eripherals mited	/orth eripherals mited	forth eripherals mited	forth pripherals mited	forth pripherals mited	forth pripherals mited	/orth eripherals mited	/orth eripherals mited	forth eripherals mited	forth eripherals mited	forth eripherals mited	orth eripherals mited	/orth eripherals mited	/orth eripherals mited	Vorth eripherals mited	Vorth eripherals imited



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Phone: 0731-2560267, 2560348, Telefax: +91-731-2563425 E-mail: investors@worthindia.com Website: www.worthindia.com

Date: 21st May, 2025

To.

The Manager, Listing Department

National Stock Exchange of India Limited.

Exchange Plaza, Plot No. C/1, G-Block, Bandra- Kurla Complex, Bandra (East), Mumbai – 400051 Maharashtra, India.

NSE Symbol: WORTH

### <u>Sub: Initial Disclosure to be made by an entity under SEBI circular on Fund raising by issuance of debt securities by Large Entities</u>

Dear Sir/Madam,

With reference to SEBI Circular SEBI/HO/DDHS/P/CIR/2021/613 dated August 10, 2021 as amended from time to time, read with latest SEBI Circular No. SEBI/HO/DDHSPOD1/P/CIR/2023/172 dated October 19, 2023 we confirm that we are not a Large Corporate as per the applicability criteria given under the said circular.

S. No.	Particulars	Details
1.	Name of the Company	Worth Peripherals Limited
2.	CIN	L67120MP1996PLC010808
3.	Security Listed on Stock Exchange	Equity Shares
4.	*Outstanding borrowing of company as on 31st	NIL
	March, 2025 as applicable (in Rs Lakhs)	
5.	Highest Credit Rating During the FY along with	BBB + (CRISIL)
	name of the Credit Rating Agency	
6.	Name of the Stock Exchange in which the fine	NA
	shall be paid, in case of shortfall in the required	
	borrowing under the framework	

Based on the above information we confirm that our Company – Worth Peripherals Limited is **NOT** A LARGE CORPORATE (LC) as per the framework provided in the aforesaid circular.

This is for your information and record.

**THANKYOU** 

FOR, WORTH PERIPHERALS LIMITED
Raminder Digitally signed by

Raminder
Singh
Chadha

RAMINDER CHADHA
MANAGING DIRECTOR

DIN: 00405932