Date: 13th November, 2025

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

Dear Sir / Madam,

Sub: Integrated Filing (Financial) for the Half Year ended on 30th September, 2025

Ref: Security Id: WALPAR / Series: SM

Pursuant to the Securities and Exchange Board of India Circular No SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated March 31, 2025, please find attached the Integrated Filing (Financial) for the Half Year ended September 30, 2025.

Kindly take the same on your record and oblige us.

For, Walpar Nutritions Limited

KALPESH LADHAWALA

Digitally signed by KALPESH LADHAWALA
DN: c=IN, postalCode=380060, st=GUJARAT, street=501 AVADH 28 ,OPP SAUMYA FLAT, AHMEDABAD,SOLA, 380060, l=AHMEDABAD, o=Personal, serialNumber=5b9936a52141b61800ed58d7705c0c2b33434ab48876ba4386bfbfa6b7ac1ed6, pseudonym=841073c1ed674b43915a41baf85d2013, 2.5.4.20=21b981b299d3eef85abd1a48dfc3d65f1013a6f6db5c3e381791e8a6c605f74c, email=KALPESH@WALPARNUTRITIONS.IN, cn=KALPESH LADHAWALA
Date: 2025.11.13 18:44:27 +05'30'

Kalpesh Ladhawala
Managing Director
DIN: 02849232

WALPAR NUTRITIONS LIMITED

(Formerly Known as WALPAR HEALTHCARE)

CIN - L24230GJ2020PLC118662

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

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

Standalone Statement of Unaudited Financial Results for the Half Year ended on September 30, 2025 Pursuant to regulation 33 of SEBI (LODR) Regulation, 2015

(Amount in Lakhs)

	Particulars	Half Year ended on 30/09/2025	Half Year ended on 31/03/2025	Half Year ended on 30/09/2024	Year to date figures for the year ended 30/09/2025	Year to date figures for the year ended 30/09/2024	Year to date figures for the year ended 31/03/2025
		Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
	INCOME FROM OPERATIONS						
I	Revenue from Operations	2872.12	3524.62	2491.54	2872.12	2491.54	6016.16
II	Other Income	7.60	6.60	3.43	7.60	3.43	10.03
III	**Total Revenue (I+II)**	**2879.72**	**3531.22**	**2494.97**	**2879.72**	**2494.97**	**6026.19**
IV	**EXPENSES**						
	Cost of Material Consumed	2632.13	3079.92	2195.38	2632.13	2195.38	5275.30
	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	-103.91	80.21	(50.96)	-103.91	-50.96	29.25
	Employee Benefit Expenses	86.92	95.47	94.47	86.92	94.47	189.94
	Finance Cost	1.22	5.06	5.07	1.22	5.07	10.13
	Depreciation &Amortization Expense	23.55	23.46	17.58	23.55	17.58	41.04
	Other Expenses	116.14	141.75	95.54	116.14	95.54	237.29
	Total expenses (IV)	**2756.06**	**3425.87**	**2357.09**	**2756.06**	**2357.09**	**5782.95**
V	**Profit before Exceptional & Extraordinary Items and tax (III-IV)**	**123.66**	**105.36**	**137.89**	**123.66**	**137.89**	**243.23**
VI	Exceptional Items	-	-	-	-	-	-
VII	**Profit before Extraordinary Items and tax (V-VI)**	**123.66**	**105.36**	**137.89**	**123.66**	**137.89**	**243.23**
VIII	Prior Period Items	0.00	0.00	0.00	0.00	0.00	0.00
IX	**Profit before tax (VII-VIII)**	**123.66**	**105.36**	**137.89**	**123.66**	**137.89**	**243.23**
X	**Tax Expenses**						
	1 Current Tax	31.38	26.35	33.60	31.38	33.60	59.95
	2 Deferred Tax	-7.62	20.73	(7.29)	-7.62	-7.29	13.44
	3 Tax Related to Earlier Years	0.00	0.58	-	0.00	0.00	0.58
	Total Tax Expenses (X)	**23.76**	**47.66**	**26.31**	**23.76**	**26.31**	**73.97**
XI	**Profit/(Loss) for the period from continuing operations (IX-X)**	**99.90**	**57.70**	**111.58**	**99.90**	**111.58**	**169.26**
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)**	**99.90**	**57.70**	**111.58**	**99.90**	**111.58**	**169.26**
XVI	**Paid up Equity Share Capital**	**939.04**	**939.04**	**939.04**	**939.04**	**939.04**	**939.04**
XVII	**Reserves & Surplus**	**661.96**	**562.56**	**505.91**	**661.96**	**505.91**	**562.56**
XVIII	Earnings per equity share						
	(1) Basic	1.06	0.61	1.19	1.06	1.19	1.80
	(2) Diluted	1.06	0.61	1.19	1.06	1.19	1.80

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 their respective meeting held on November 13, 2025
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 opnion on these Results.
3. There are no investor complaints received/pending as on September 30, 2025
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 LADHAWALA

Kalpesh P Ladhawala
Managing Director
DIN : 02849232

Place : Gandhinagar
Date : November 13, 2025

WALPAR NUTRITIONS LIMITED
(Formerly Known as WALPAR HEALTHCARE)
CIN - L24230GJ2020PLC118662
2nd Floor L5:377 PLOT:5, Opp. Sabarmati, Village: Khatraj, Taluka: Kalol Gandhinagar, Gujarat - 382721 India
Website - www.walparnutritions.com; Email : finance.walpar@hotmail.com
Standalone Statement of Assets & Liabilities as on September 30, 2025

(Amount in Lakhs)

	Particulars	As on 30th September 2025	As on 31st March 2025
		Unaudited	Audited
I.	**EQUITY AND LIABILITIES**		
1	**Shareholders' funds**		
	Share capital	939.04	939.04
	Reserves and surplus	661.96	562.56
		1,601.00	**1,501.61**
2	**Non-current liabilities**		
	Long Term Borrowings	-	-
	Deferred Tax Liabilities (Net)	-	1.82
	Other Long Term Liabilities	-	-
	Long Term Provision	-	-
		-	**1.82**
3	**Current liabilities**		
	Short Term Borrowings	21.16	-
	Trade Payables		
	(i) Total outstanding dues of micro enterprises and small enterprises		-
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,556.25	1,363.30
	Other Current Liabilities	297.61	165.52
	Short Term Provisions	31.38	59.95
		1,906.40	**1,588.77**
	TOTAL	**3,507.40**	**3,092.20**
II.	**ASSETS**		
	Non-current assets		
	Property Plant & Equipments		
1	Fixed assets		
	(i) Tangible Assets	240.57	223.23
	(ii) Intangible Assets	8.59	5.76
	(iii) Intangible Assets Under Development	4.30	3.30
	Non Current Investments	506.09	469.84
	Long Term Loans & Advances		-
	Deferred Tax Assets	5.80	-
	Other Non Current Assets	4.92	4.42
		770.27	**706.55**
2	**Current assets**		
	Current Investments		-
	Inventories	681.54	477.40
	Trade Receivables	1,942.28	1,694.71
	Cash and cash equivalents	39.39	150.72
	Short Term Loans & Advances	64.93	29.57
	Other Current Assets	9.01	33.25
		2,737.13	**2,385.65**
	TOTAL	**3,507.40**	**3,092.20**

For Walpar Nutritions Limited

KALPESH LADHAWALA

Digitally signed by KALPESH LADHAWALA
DN: c=IN, postalCode=380060, st=GUJARAT, street=501 AVADH 28 OPP SAUMYA FLAT, AHMEDABAD,SOLA, 380060, l=AHMEDABAD, o=Personal, serialNumber=5b9936a521404d1800ed58d7705c0c2b3434ab4807dda4386d9fb4d6b7a1ed6, pseudonym=841107bc1ed6274b4319f1e1be9b5d2001:3, 2.5.4.20=2196f1b2965ed4f65d6d7a49bdfc1d63f5015a6f6dbfc1c3e88179f1e8acc60074c, email=KALPESH@WALPARNUTRITIONS.IN, cn=KALPESH LADHAWALA
Date: 2025.11.13 18:44:59 +05'30'

Kalpesh P Ladhawala
Managing Director
DIN : 02849232

Place : Gandhinagar
Date : November 13, 2025

WALPAR NUTRITIONS LIMITED

(Formerly Known as WALPAR HEALTHCARE)
CIN - L24230GJ2020PLC118662

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

Website - www.walparnutritions.com; Email : finance.walpar@hotmail.com
Standalone Statement of Cash Flows for the year ended on September 30, 2025

(Amount in Lakhs)

Particulars	For the Year Ended on 30.09.2025	For the Year Ended on 30.09.2024
Cash flows from operating activities		
Profit before taxation	**123.66**	**137.89**
Adjustments for:		
Depreciation & Amortization Expenses	23.55	17.58
Investment income	-	(0.02)
Prior Period Items/Non Cash Items - Preliminary Exp	(0.51)	-
Finance Cost	1.22	5.07
Working capital changes:		
(Increase) / Decrease in Trade Receivables	(247.57)	(755.68)
(Increase) / Decrease in Short Term Loans & Advances	(35.36)	119.99
(Increase) / Decrease in Other Current Assets	24.24	12.08
(Increase) / Decrease in Inventories	(204.14)	(48.69)
Increase / (Decrease) in Trade Payables	192.95	569.53
Increase / (Decrease) in Other Current Liabilities	132.09	(67.66)
Cash generated from operations	**10.13**	**(9.92)**
Payment/Adjustmen on Account of Tax Expenses	(59.95)	(32.69)
Net cash from operating activities	**(49.82)**	**(42.61)**
Cash flows from investing activities		
Purchase of property, plant and equipment	(44.71)	(52.41)
Investment Income	-	0.02
Proceeds/(Payment) for Long Term Loans & Advances	-	-
(Increase)/Decrease in Other Non Current Assets	(0.50)	0.51
Increase in Non Current Investments	(36.25)	-
Net cash used in investing activities	**(81.46)**	**(51.87)**
Cash flows from financing activities		
Proceeds/ (Repayment) of Short term Borrowings	21.16	75.08
Proceeds/ (Repayment) of Long term Borrowings	-	-
Proceeds from Share Capital	-	-
Proceeds from Securities Premium	-	-
Payment of Finance cost	(1.22)	(5.07)
Net cash used in financing activities	**19.94**	**70.01**
Net increase in cash and cash equivalents	**(111.34)**	**(24.48)**
Cash and cash equivalents at beginning of period	**150.72**	**44.66**
Cash and cash equivalents at end of period	**39.38**	**20.18**

For Walpar Nutritions Limited

KALPESH LADHAWALA

Digitally signed by KALPESH LADHAWALA
DN: c=IN, postalCode=380060, st=GUJARAT, street=501 AVADH 28 ,OPP SAUMYA FLAT,, AHMEDABAD,SOLA, 380060, l=AHMEDABAD, o=Personal, serialNumber=5b9306a5214fe41800ed58d7705c0c2b33434ab48876f8e43868dfb9e06b7ac1ed6, pseudonym=8410375e1e6d764b43915a41be855d2013, 2.5.4.20=21b981b299d3ee885abd1a48dfc3d65f1013a6f6db7c2e387f90a8a8c00f5f7ac, email=KALPESH@WALPARNUTRITIONS.IN, cn=KALPESH LADHAWALA
Date: 2025.11.13 18:45:10 +05'30'

Kalpesh P Ladhawala
Managing Director
DIN : 02849232

Place : Gandhinagar
Date : November 13, 2025

A Y & COMPANY
505, Fifth 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, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation') as amended, read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 and Circular No. CIR/CFD/CMD1/80/2019 dated July 19, 2019 ('the Circular').

2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Accounting Standard 25, "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on these financial statements based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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

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

For A Y & Company
Chartered Accountants
FRN: 020829C



Akanksha Gupta
Partner
M. No. 421545
UDIN – 25421545BMNWVK1653

Place: Faridabad
Date: 13.11.2025

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, 2025 Pursuant to regulation 33 of SEBI (LODR) Regulation, 2015

(Amount in Lakhs)

	Particulars	Half Year ended on 30/09/2025	Half Year ended on 31/03/2025	Half Year ended on 30/09/2024	Year to Date Figures for Half Year ended on 30/09/2025	Year to Date Figures for Half Year ended on 30/09/2024	Year to date figures for the year ended 31/03/2025
		Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
	INCOME FROM OPERATIONS						
I	Revenue from Operations	3649.14	3923.77	3252.56	3649.14	3252.56	7176.33
II	Other Income	12.98	-4.42	31.01	12.98	31.01	26.59
III	**Total Revenue (I+II)**	**3662.12**	**3919.37**	**3283.57**	**3662.12**	**3283.57**	**7202.93**
IV	**EXPENSES**						
	Cost of Material Consumed	2884.45	2985.36	2703.97	2884.45	2703.97	5689.33
	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	-118.66	136.97	(161.29)	-118.66	-161.29	-24.32
	Employee Benefit Expenses	337.77	242.79	226.58	337.77	226.58	469.37
	Finance Cost	30.25	3.18	25.70	30.25	25.70	28.88
	Depreciation &Amortization Expense	100.25	94.01	87.91	100.25	87.91	181.92
	Other Expenses	250.89	250.04	219.91	250.89	219.91	469.95
	Total expenses (IV)	**3484.96**	**3712.35**	**3102.78**	**3484.96**	**3102.78**	**6815.14**
V	**Profit before Exceptional & Extraordinary Items and tax (III-IV)**	**177.17**	**207.02**	**180.79**	**177.17**	**180.79**	**387.79**
VI	Exceptional Items	-	-	-	-	-	-
VII	**Profit before Extraordinary Items and tax (V-VI)**	**177.17**	**207.02**	**180.79**	**177.17**	**180.79**	**387.79**
VIII	Prior Period Items	0.00	0.00	-	-	-	
IX	**Profit before tax (VII-VIII)**	**177.17**	**207.02**	**180.79**	**177.17**	**180.79**	**387.79**
X	**Tax Expenses**						
	1 Current Tax	42.24	41.04	46.97	42.24	46.97	88.01
	2 Deferred Tax	-15.28	15.98	(7.03)	(15.28)	-7.03	8.95
	2 Tax Related to Earlier Years	0.00	11.02	-	-	-	11.02
	Total Tax Expenses (X)	**26.96**	**68.04**	**39.94**	**26.96**	**39.94**	**107.98**
XI	**Profit/(Loss) for the period from continuing operations (IX-X**	**150.21**	**138.98**	**140.85**	**150.21**	**140.85**	**279.81**
XII	Profit/(Loss) from discontinuing operation	-	-	-	-	-	-
XIII	Tax Expenses of discontinuing operations	-	-	-	-	-	-
XIV	**Profit/(Loss) from discontinuing operation after tax (XII-XII**	-	-	-	-	-	-
XV	**Profit(Loss) for the Period (XI+XIV)**	**150.21**	**138.98**	**140.85**	**150.21**	**140.85**	**279.81**
XVI	**Profit Attributable to Minority Interest**	**20.72**	**35.30**	**12.06**	**20.72**	**12.06**	**47.37**
XVII	**Profit Attributable to Owners of Parent**	**129.49**	**103.67**	**128.79**	**129.49**	**128.79**	**232.44**
XVIII	**Paid up Equity Share Capital**	**939.04**	**939.04**	**939.04**	**939.04**	**939.04**	**939.04**
XIX	**Reserves & Surplus**	**835.99**	**716.65**	**616.05**	**835.99**	**616.05**	**716.65**
XX	Earnings per equity share						
	(1) Basic	1.38	1.10	1.37	1.38	1.37	2.48
	(2) Diluted	1.38	1.10	1.37	1.38	1.37	2.48

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 their respective meeting held on November 13, 2025.

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 opnion on these Results.

3. There are no investor complaints received/pending as on September 30, 2025

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 LADHAWALA

Kalpesh P Ladhawala
Managing Director
DIN : 02849232

Place : Gandhinagar
Date : November 13, 2025

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, 2025

(Amount in Lakhs)

	Particulars	As on 30th September 2025	As on 31st March 2025
		Unaudited	Audited
I.	**EQUITY AND LIABILITIES**		
1	**Shareholders' funds**		
	Share capital	939.04	939.04
	Reserves and surplus	835.99	716.65
		1,775.03	**1,655.70**
2	**Minority Interest**	**292.23**	**271.52**
3	**Non-current liabilities**		
	Long Term Borrowings	304.34	352.81
	Deferred Tax Liabilities (Net)	1.55	1.75
	Other Long Term Liabilities	-	-
	Long Term Provision	-	-
		305.89	**354.56**
4	**Current liabilities**		
	Short Term Borrowings	544.32	432.23
	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	2072.63	1,683.50
	Other Current Liabilities	359.60	253.14
	Short Term Provisions	41.55	88.01
		3,018.10	**2,456.88**
	TOTAL	**5,391.25**	**4,738.65**
II.	**ASSETS**		
	Non-current assets		
	Property Plant & Equipments		
1	Fixed assets		
	(i) Tangible Assets	1094.47	1,025.20
	(ii) Capital Work in Progress	-	3.30
	(iii) Intangible Assets	10.22	7.15
	(iv) Intangible Assets Under Development	4.30	-
	Goodwill	32.70	32.70
	Non Current Investments	224.29	188.04
	Long Term Loans & Advances	0.00	-
	Deferred Tax Assets	0.00	-
	Other Non Current Assets	37.59	37.08
		1,403.56	**1,293.47**
2	**Current assets**		
	Current Investments		-
	Inventories	1301.32	1,053.13
	Trade Receivables	2524.12	2,118.20
	Cash and cash equivalents	50.91	158.58
	Short Term Loans & Advances	87.09	49.64
	Other Current Assets	24.26	65.63
		3,987.69	**3,445.18**
	TOTAL	**5,391.25**	**4,738.65**

For Walpar Nutritions Limited

KALPESH LADHAWALA

Digitally signed by KALPESH LADHAWALA
DN: c=IN, postalCode=380060, st=GUJARAT, street=501 AVADH 28 ,OPP SAUMYA PLAT,, AHMEDABAD, serialNumber=5b9406a5214b61800ed58d7705d0c2b3 3414e4487fdbe43864f6fe0d67ac1ed6, pseudonym=841078c1ed67484291 5e418e4852d2013, 2.5.4.20=2 69d81b2390d5ee4f5d6ef1a48c8c3d05f301 3abf 6db5c3e3897901ad6a6c605f74c, email=KALPESH@WALPARNUTRITIONS.IN, cn=KALPESH LADHAWALA
Date: 2025.11.13 18:45:33 +05'30'

Kalpesh P Ladhawala
Managing Director
DIN : 02849232

Place : Gandhinagar
Date : November 13, 2025

WALPAR NUTRITIONS LIMITED

(Formerly Known as WALPAR HEALTHCARE)

CIN - L24230GJ2020PLC118662

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

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

Consolidated Statement of Cash Flows for the year ended on September 30, 2025

(Amount in Lakhs)

Particulars	For The Period Ended on 30.09.2025	For The Year Ended on 30.09.2024
Cash flows from operating activities		
Profit before taxation	**177.17**	**180.79**
Adjustments for:		
Depreciation	100.25	87.91
Investment income	-	(0.02)
Prior Period Items/Non Cash Items	3.68	8.03
Finance Cost	30.25	25.70
Working capital changes:		
(Increase) / Decrease in Trade Receivables	(405.92)	(709.07)
(Increase) / Decrease in Short Term Loans & Advances	(37.45)	95.17
(Increase) / Decrease in Other Current Assets	41.37	5.84
(Increase) / Decrease in Inventories	(248.19)	(272.90)
Increase / (Decrease) in Trade Payables	389.14	784.41
Increase / (Decrease) in Other Current Liabilities	106.45	(80.43)
Cash generated from operations	**156.75**	**125.43**
Payment/Adjustmen on Account of Tax Expenses	(87.43)	(51.47)
Net cash from operating activities	**69.32**	**73.96**
Cash flows from investing activities		
Purchase of property, plant and equipment	(173.60)	(99.78)
Investment Income	-	0.02
(Increase)/Decrease in Non Current Investments	(36.25)	0.00
(Increase)/Decrease in Other Non Current Assets	(0.51)	0.61
Net cash used in investing activities	**(210.35)**	**(99.14)**
Cash flows from financing activities		
Proceeds/ (Repayment) of Short term Borrowings	112.09	19.30
Proceeds/ (Repayment) of Long term Borrowings	(48.47)	6.03
Proceeds from Share Capital	-	-
Proceeds from Securities Premium	-	-
Payment of Finance cost	(30.25)	(25.70)
Net cash used in financing activities	**33.37**	**(0.37)**
Net increase in cash and cash equivalents	**(107.66)**	**(25.55)**
Cash and cash equivalents at beginning of period	**158.58**	**50.56**
Cash and cash equivalents at end of period	**50.91**	**25.01**

For Walpar Nutritions Limited

KALPESH LADHAWALA

Digitally signed by KALPESH LADHAWALA
DN: c=IN, postalCode=380060, st=GUJARAT, street=501 AVADH 28 ,OPP SAUMYA FLAT, AHMEDABAD,SOLA, 380060, l=AHMEDABAD, o=Personal, serialNumber=5b9936a5214b51800ed58d7705c0c2b33434ab488708a43860bf6e08b7ac1ed6, pseudonym=641d29bc1ea8b740e83115a410e855d2013, 2.5.4.20=2169851b2994d3eef85abd31a48dfc3d65f1013a68bd5c3e3891790a8a6c605f74c, email=KALPESH@WALPARNUTRITIONS.IN, cn=KALPESH LADHAWALA
Date: 2025.11.13 18:45:42 +05'30'

Kalpesh P Ladhawala
Managing Director
DIN : 02849232

Place : Gandhinagar
Date : November 13, 2025

A Y & COMPANY
505, Fifth 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 Consolidated 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 Consolidated financial results of **Walpar Nutritions Limited** (the 'Company') for the Half Year ended on September 30, 2025 (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.

We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of lndia under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

Name of Entity	Relationship
Walpar Wellness Private Limited	Subsidiary Company
Walpar Nutri Science Private Limited	Subsidiary Company
Pallota Nutritions Pvt. Ltd.	Associate Company

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

5. The accompanying Statement includes the Unaudited Interim Financial Results of other two Subsidiaries mentioned above whose interim financial results reflect total assets of Rs. 2,204.36 Lakhs as at September 30, 2025, and total revenue of Rs. 1,746.13 Lakhs, total net profit of Rs. 50.31 Lakhs for half year ended on September 30, 2025. Audit of Walpar Wellness Pvt. Ltd. is performed by us. Further Limited Review Report of other subsidiary and associates has been submitted to us & our conclusion on the statement in so far as it relates to amounts and disclosure in the financial statements of subsidiary companies and associates is based solely on the limited review reports and procedure performed by us as stated in paragraph 3 above. Our conclusion, in so far as it relates to the affairs of such subsidiary and associates is based solely limited review reports. Our conclusion is not modified in respect of this matter.

6. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited Consolidated 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



Akanksha Gupta
Partner
M. No. 421545
UDIN – 25421545BMNWVL9750

Place: Faridabad
Date: 13.11.2025

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:

- Not Applicable, as there is no default in the payment of outstanding Loans / revolving facilities, Unlisted debt securities.

D. Format for Disclosure of Related Party Transactions (Applicable only for half-yearly filings i.e., 2nd and 4th quarter):

DISCLOSURE OF RELATED PARTY TRANSACTIONS

(Amount in Lakhs)

											Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.								
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction (see Note 5)	Value of the related party transaction as approved by the audit committee (see Note 6a)	Value of transaction during the reporting period (see Note 6b)	In case monies are due to either party as a result of the transaction (see Note 1)		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost (see Note 7)	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
1.	Walpar Nutritions Limited	AACCW8245J	Kalpesh P Ladhawala	ACEPL5775D	Director	Remuneration	6.11	6.11	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
2.			Sejal K Ladhawala	ACQPL2341F	Director	Remuneration	6.11	6.11	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
3.			Tanmaybhai Shah	CZXPS1562D	Director	Remuneration	6.11	6.11	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
4.			Abhishek Patel	ATKPP2405K	Director	Remuneration	6.11	6.11	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
5.			Fenil P Shah	DRDPS2569R	Director	Remuneration	4.31	4.31	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
6.			Jignesh Modi	AWCPM3600L	Director	Remuneration	6.11	6.11	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
7.			Krunal J Patel	AOJPP2710H	Director	Remuneration	4.31	4.31	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
8.			Nidhi Tanmay Shah	CRPPS6654G	Director	Remuneration	6.11	6.11	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
9.			Rahi Thakkar	BSKPT8813K	Company Secretary	Salary	1.07	1.07	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
10.			Walpar Nutri Science Private Limited	AACCW5963H	Subsidiary Company	Loan	18.61	18.61	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	Business operation and expansion
11.			Walpar Wellness Private Limited	AACCW8477C	Subsidiary Company	Loan	4.60	4.60	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	Business operation and expansion
12.			Sejal K Ladhawala	ACQPL2341F	Director	Loan	20.00	20.00	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	Business operation and expansion
13.			Walpar Wellness Private Limited	AACCW8477C	Subsidiary Company	Purchase goods or Services	365.27	365.27	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	Business operation and expansion
14.			Walpar Nutri Science Private Limited	AACCW5963H	Subsidiary Company	Purchase goods or Services	47.19	47.19	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	Business operation and expansion
15.			Walpar Wellness Private Limited	AACCW8477C	Subsidiary Company	Sale of goods or Services	491.91	491.91	0.00	0.00	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	Business operation and expansion
16.			Walpar Nutri Science Private Limited	AACCW5963H	Subsidiary Company	Sale of goods or Services	59.37	59.37	0.00	0.00	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	Business operation and expansion
17.			PALLOTA NUTRITIONS PRIVATE LIMITED	AAQCP0072Q	Associate Company	Investments	11.25	11.25	0.00	0.00	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	Business operation and expansion