Date: 15th May, 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 and Year ended on 31st March, 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 and Year ended March 31, 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=380013, st=GUJARAT, street=633, VIJAYNAGAR ,AHMADABAD,NARANPURA ,380013, l=AHMADABAD, o=Personal, serialNumber=5b9936a5214b61800ed58d7705c0c2b33434ab488768a4386bfbfe06b7ac1ed6, pseudonym=a537684e5dbf4fd2eb4a5267eef4a6973, 2.5.4.20=2f0981b299d3aef85abd1a48dfc3d65f1013a6f6db5c3e381791e8a6c605f74c, email=KPLADHAWALA@GMAIL.COM, cn=KALPESH LADHAWALA
Date: 2025.05.15 17:20:09 +05'30'

Kalpesh Ladhawala
Managing Director
DIN: 02849232

A. Financial Results

WALPAR NUTRITIONS LIMITED

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 Audited Financial Results for the Half Year & Year ended on March 31, 2025 Pursuant to regulation 33 of SEBI (LODR) Regulation, 2015

(Amount in Lakhs)

	Particulars	Half Year ended on 31/03/2025	Half Year ended on 30/09/2024	Half Year ended on 31/03/2024	Year to date figures for the year ended 31/03/2025	Year to date figures for the year ended 31/03/2024
		Audited	Unaudited	Audited	Audited	Audited
	INCOME FROM OPERATIONS					
I	Revenue from Operations	3524.62	2491.54	2582.68	6016.16	5131.41
II	Other Income	6.60	3.43	11.16	10.03	12.96
III	**Total Revenue (I+II)**	**3531.22**	**2494.97**	**2593.84**	**6026.19**	**5144.38**
IV	**EXPENSES**					
	Cost of Material Consumed	3079.92	2195.38	2142.87	5275.30	4494.24
	Purchase of Stock in Trade	0.00	0.00	0.00	0.00	0.00
	Change in inventories of Finished Goods, Work-in-progress & Stock in Trade	80.21	(50.96)	140.68	29.25	97.00
	Employee Benefit Expenses	95.47	94.47	72.64	189.94	169.58
	Finance Cost	5.06	5.07	10.42	10.13	20.58
	Depreciation &Amortization Expense	23.46	17.58	11.03	41.04	20.60
	Other Expenses	141.75	95.54	103.20	237.29	194.45
	Total expenses (IV)	**3425.88**	**2357.09**	**2480.84**	**5782.96**	**4996.45**
V	**Profit before Exceptional & Extraordinary Items and tax (III-IV)**	**105.34**	**137.89**	**113.01**	**243.23**	**147.93**
VI	Exceptional Items		-	-	-	-
VII	**Profit before Extraordinary Items and tax (V-VI)**	**105.34**	**137.89**	**113.01**	**243.23**	**147.93**
VIII	Prior Period Items	0.00	0.00	0.00	0.00	0.00
IX	**Profit before tax (VII-VIII)**	**105.34**	**137.89**	**113.01**	**243.23**	**147.93**
X	**Tax Expenses**					
	1 Current Tax	26.35	33.60	25.34	59.95	32.69
	2 Deferred Tax	20.73	(7.29)	3.38	13.44	4.42
	3 Tax Related to Earlier Years	0.58	-	(0.31)	0.58	(0.31)
	Total Tax Expenses (X)	**47.66**	**26.31**	**28.40**	**73.97**	**36.80**
XI	**Profit/(Loss) for the period from continuing operations (IX-X)**	**57.68**	**111.58**	**84.60**	**169.26**	**111.13**
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)**	**57.68**	**111.58**	**84.60**	**169.26**	**111.13**
XVI	**Paid up Equity Share Capital**	**939.04**	**939.04**	**469.52**	**939.04**	**469.52**
XVII	**Reserves & Surplus**	**562.56**	**505.91**	**863.85**	**562.56**	**863.85**
XVIII	Earnings per equity share					
	(1) Basic	0.61	1.19	0.90	1.80	1.19
	(2) Diluted	0.61	1.19	0.90	1.80	1.19

Notes:-

1. The above Audited 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 May 15, 2025
2. The Statutory Auditors of the Company have carried out the Statutory Audit 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 March 31, 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

Digitally signed by KALPESH LADHAWALA
DN: c=IN, postalCode=380015, st=GUJARAT, street=631, VIJAYNAGAR, A/4MAONDABADNAHAKPURA , 380015, l=AHMADABAD, o=Personal, serialNumber=5b9850a521fbd1800e658d7705c0c2b3364b4d48f58b4f68dd0d9b0b3e1ec4b, jtexutkonym=a53768e5d8ef4d2eb4a1267eeff4a6971, 2.5.4.20=2108192994d5ed4f82abd1a4b8fc3d65f1013adf6d0c23e38729169a6c605f74d, email=KPLADHAWALA@GMAIL.COM, cn=KALPESH LADHAWALA
Date: 2025-05-15 17:20:18 +05'30'

Kalpesh P Ladhawala
Managing Director
DIN : 02849232

Place : Gandhinagar
Date : May 15, 2025

WALPAR NUTRITIONS LIMITED
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 March 31, 2025

(Amount in Lakhs)

	Particulars	As on 31st March 2025 Audited	As on 31st March 2024 Audited
I.	**EQUITY AND LIABILITIES**		
1	**Shareholders' funds**		
	Share capital	939.04	469.52
	Reserves and surplus	562.56	863.85
		1,501.61	**1,333.37**
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	-	31.53
	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	1,363.30	843.96
	Other Current Liabilities	165.52	107.85
	Short Term Provisions	59.95	32.69
		1,588.77	**1,016.04**
	TOTAL	**3,092.20**	**2,349.41**
II.	**ASSETS**		
	Non-current assets		
	Property Plant & Equipments		
1	Fixed assets		
	(i) Tangible Assets	223.23	141.24
	(ii) Intangible Assets	5.76	7.23
	(iii) Intangible Assets Under Development	3.30	1.80
	Other Non Current Assets	4.42	5.44
	Non Current Investments	469.84	469.84
	Deferred Tax Assets	-	11.62
		706.55	**637.17**
2	**Current assets**		
	Current Investments	-	
	Inventories	477.40	502.92
	Trade Receivables	1,694.71	1,009.11
	Cash and cash equivalents	150.72	44.66
	Short Term Loans & Advances	29.57	130.61
	Other Current Assets	33.25	24.95
		2,385.64	**1,712.25**
	TOTAL	**3,092.20**	**2,349.41**

For Walpar Nutritions Limited

KALPESH LADHAWALA

Kalpesh P Ladhawala
Managing Director
DIN : 02849232

Place : Gandhinagar
Date : May 15, 2025

WALPAR NUTRITIONS LIMITED
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 March 31, 2025

(Amount in Lakhs)

Particulars	For the Year Ended on 31.03.2025	For the Year Ended on 31.03.2024
Cash flows from operating activities		
Profit before taxation	**243.23**	**147.93**
Adjustments for:		
Depreciation & Amortization Expenses	41.04	20.60
Profit on Sale of Fixed Assets	0.00	-1.30
Investment income	-	(5.03)
Finance Cost	10.13	20.58
Working capital changes:		
(Increase) / Decrease in Trade Receivables	(685.60)	(131.22)
(Increase) / Decrease in Short Term Loans & Advances	101.04	(66.40)
(Increase) / Decrease in Other Current Assets	(8.30)	9.04
(Increase) / Decrease in Inventories	25.53	100.78
Increase / (Decrease) in Trade Payables	519.33	174.21
Increase / (Decrease) in Other Current Liabilities	57.67	55.17
Cash generated from operations	**304.08**	**324.35**
Payment/Adjustmen on Account of Tax Expenses	(33.27)	(10.87)
Net cash from operating activities	**270.80**	**313.48**
Cash flows from investing activities		
Purchase of property, plant and equipment	(123.06)	(85.11)
Investment Income	-	5.03
Proceeds/(Payment) for Long Term Loans & Advances	-	171.40
(Increase)/Decrease in Other Non Current Assets	-	6.60
Increase in Non Current Investments	-	(186.04)
Net cash used in investing activities	**(123.07)**	**(88.12)**
Cash flows from financing activities		
Proceeds/ (Repayment) of Short term Borrowings	(31.53)	-186.32
Proceeds/ (Repayment) of Long term Borrowings	-	-102.63
Proceeds from Share Capital	-	15.40
Proceeds from Securities Premium	-	76.08
Payment of Finance cost	(10.13)	(20.58)
Net cash used in financing activities	**(41.66)**	**(218.05)**
Net increase in cash and cash equivalents	**106.06**	**7.30**
Cash and cash equivalents at beginning of period	**44.66**	**37.35**
Cash and cash equivalents at end of period	**150.72**	**44.66**

For Walpar Nutritions Limited

KALPESH LADHAWALA

Digitally signed by KALPESH LADHAWALA
DN: c=IN, postalCode=380013, st=GUJARAT, street=633, VIJAYNAGAR,,AHMADABAD,NARANPURA , 380013, l=AHMADABAD, o=Personal, serialNumber=5b9936a5214b61800ed58d7705c0c2b33434eb4887d8a4386bfbfe006b7ac1ed6, pseudonym=a53768e5dbdf4d2ab4a5267eef4a6971, 2.5.4.20=21b9881b299d3eef85abd1a48dfc3d65f1013a6f6db5c3e381791e8a60605f74c, email=KPLADHAWALA@GMAIL.COM, cn=KALPESH LADHAWALA
Date: 2025.05.15 17:20:35 +05'30'

Kalpesh P Ladhawala
Managing Director
DIN : 02849232

Place : Gandhinagar
Date : May 15, 2025

A Y & COMPANY
505, Fifth Floor, ARG Corporate Park
Gopal Bari, Ajmer Road, Jaipur (Raj.)
Tel No. - +91-9649687300; 0141-4037257
Email: info@aycompany.co.in

Independent Auditor's report on Standalone Financial Results of Walpar Nutritions Limited for the half Year and year ended March 31, 2025 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To

The Board of Directors of
Walpar Nutritions Limited

Opinion

We have audited the accompanying statement of Standalone Financial Results ("the Statement") of Walpar Nutritions Limited (hereinafter referred to as "the Company") for the Half Year and year ended 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 ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid year to date Standalone financial results:

(i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended in this regard; and;

(ii) give a true and fair view in conformity with the aforesaid Accounting Standards and other accounting principles generally accepted in India of the net profit and other financial information of the Company for the year ended 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 Standalone Financial Results under the provisions of the Act 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 on the Standalone Financial Results.

Management's and Board of Directors' Responsibilities for the Standalone Financial Results

These Standalone Financial Results have been prepared on the basis of the standalone financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these Standalone Financial Results that give a true and fair view of the net profit/loss and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standards prescribed under Section 133 of the Act 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

A Y & COMPANY
505, Fifth Floor, ARG Corporate Park
Gopal Bari, Ajmer Road, Jaipur (Raj.)
Tel No. - +91-9649687300; 0141-4037257
Email: info@aycompany.co.in

accordance with the provisions of the Act; 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 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 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 Management and 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 is 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 financial statements, 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 financial controls 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 such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and 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 Management and 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 statements or, if such disclosures are inadequate, to modify our opinion.

A Y & COMPANY
505, Fifth Floor, ARG Corporate Park
Gopal Bari, Ajmer Road, Jaipur (Raj.)
Tel No. - +91-9649687300; 0141-4037257
Email: info@aycompany.co.in

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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.

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.

Other Matter

The Standalone Financial Results include the results for the Half Year ended March 31, 2025 being the balancing figures between the audited figures of the full financial year and the published unaudited year to date figures up to 1st half year of the current financial year.

For, M/S A Y & CO
Chartered Accountants
F.R.N: - 020829C

Akanksha Gupta
Partner
M.NO.-421545
UDIN – 25421545BMNWTR1753

Date: May 15, 2025
Place - Gandhinagar

WALPAR NUTRITIONS LIMITED

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 Audited Financial Results for the Half Year & Year ended on March 31, 2025 Pursuant to regulation 33 of SEBI (LODR) Regulation, 2015

(Amount in Lakhs)

	Particulars	Half Year ended on 31/03/2025	Half Year ended on 30/09/2024	Half Year ended on 31/03/2024	Year to date figures for the year ended 31/03/2025	Year to date figures for the year ended 31/03/2024
		Audited	Unaudited	Audited	Audited	Audited
	INCOME FROM OPERATIONS					
I	Revenue from Operations	3923.77	3252.56	3138.41	7176.33	6252.17
II	Other Income	-4.42	31.01	15.73	26.59	21.78
III	**Total Revenue (I+II)**	**3919.36**	**3283.57**	**3154.14**	**7202.93**	**6273.95**
IV	**EXPENSES**					
	Cost of Material Consumed	2985.37	2703.95	2413.95	5689.33	4966.79
	Purchase of Stock in Trade	0.00	0.00	0.00	0.00	0.00
	Change in inventories of Finished Goods, Work-in-progress & Stock in Trade	136.97	(161.29)	68.06	-24.32	11.60
	Employee Benefit Expenses	242.79	226.58	177.49	469.37	397.83
	Finance Cost	3.18	25.70	34.10	28.88	66.89
	Depreciation &Amortization Expense	94.01	87.91	88.57	181.92	180.98
	Other Expenses	250.04	219.91	202.60	469.95	400.55
	Total expenses (IV)	**3712.36**	**3102.78**	**2984.76**	**6815.14**	**6024.64**
V	**Profit before Exceptional & Extraordinary Items and tax (III-IV)**	**206.99**	**180.79**	**169.39**	**387.79**	**249.32**
VI	Exceptional Items		-	-	-	-
VII	**Profit before Extraordinary Items and tax (V-VI)**	**206.99**	**180.79**	**169.39**	**387.79**	**249.32**
VIII	Prior Period Items	0.00	0.00	0.00	0.00	0.00
IX	**Profit before tax (VII-VIII)**	**206.99**	**180.79**	**169.39**	**387.79**	**249.32**
X	**Tax Expenses**					
	1 Current Tax	41.04	46.97	28.79	88.01	51.47
	2 Deferred Tax	15.98	(7.03)	11.33	8.95	3.97
	3 Tax Related to Earlier Years	11.02	-	(0.66)	11.02	(0.66)
	Total Tax Expenses (X)	**68.04**	**39.94**	**39.47**	**107.98**	**54.77**
XI	**Profit/(Loss) for the period from continuing operations (IX-X)**	**138.95**	**140.85**	**129.92**	**279.81**	**194.55**
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)**	**138.95**	**140.85**	**129.92**	**279.81**	**194.55**
XVI	**Profit Attributable to Minority Interest**	**35.31**	**12.06**	**11.46**	**47.37**	**36.35**
XVII	**Profit Attributable to Owners of Parent**	**103.65**	**128.79**	**118.47**	**232.44**	**158.20**
XVIII	**Paid up Equity Share Capital**	**939.04**	**939.04**	**469.52**	**939.04**	**469.52**
XIX	**Reserves & Surplus**	**716.65**	**616.05**	**948.76**	**716.65**	**948.76**
XX	Earnings per equity share					
	(1) Basic	1.10	1.37	1.26	2.48	1.68
	(2) Diluted	1.10	1.37	1.26	2.48	1.68

Notes:-

1. The above Audited 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 May 15, 2025
2. The Statutory Auditors of the Company have carried out the Statutory Audit 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 March 31, 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 Ladhawala
Managing Director
DIN : 02849232

Place : Gandhinagar
Date : May 15, 2025

WALPAR NUTRITIONS LIMITED
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 March 31, 2025

(Amount in Lakhs)

	Particulars	As on 31st March 2025 Audited	As on 31st March 2024 Audited
I.	**EQUITY AND LIABILITIES**		
1	**Shareholders' funds**		
	Share capital	939.04	469.52
	Reserves and surplus	716.65	948.76
		1,655.70	**1,418.28**
2	**Minority Interest**	**271.52**	**224.15**
3	**Non-current liabilities**		
	Long Term Borrowings	352.81	407.65
	Deferred Tax Liabilities (Net)	1.75	-
	Other Long Term Liabilities	-	-
	Long Term Provision	-	-
		354.56	**407.65**
4	**Current liabilities**		
	Short Term Borrowings	432.23	422.22
	Trade Payables		
	(i) Total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) Total outstanding dues of creditors other than micro enterprises and	1,683.50	994.86
	Other Current Liabilities	253.14	198.11
	Short Term Provisions	88.01	51.47
		2,456.88	**1,666.66**
	TOTAL	**4,738.65**	**3,716.74**
II.	**ASSETS**		
	Non-current assets		
	Property Plant & Equipments		
1	Fixed assets		
	(i) Tangible Assets	1,025.20	978.36
	(ii) Intangible Assets	7.15	9.16
	(iii) Intangible Assets Under Development	3.30	1.80
	Goodwill	32.70	32.70
	Other Non Current Assets	37.08	36.14
	Non Current Investments	188.04	188.04
	Deferred Tax Assets	-	7.21
		1,293.47	**1,253.41**
2	**Current assets**		
	Current Investments	-	-
	Inventories	1,053.13	915.52
	Trade Receivables	2,118.20	1,343.81
	Cash and cash equivalents	158.58	50.56
	Short Term Loans & Advances	49.64	110.94
	Other Current Assets	65.63	42.50
		3,445.17	**2,463.33**
	TOTAL	**4,738.65**	**3,716.74**

For Walpar Nutritions Limited

KALPESH LADHAWALA

Digitally signed by KALPESH LADHAWALA
DN: c=IN, postalCode=380013, st=GUJARAT, street=633, VIJAYNAGAR,AHMADABAD,NARANPURA ,380013, l=AHMADABAD, o=Personal, serialNumber=5b9936a5214b61800ed58d7705c0c2b33434a b48876ba4386bfbfe06b7ac1ed6, pseudonym=a53768e5db4f4d2eb4a5267eef4a6973, 2.5.4.20=219d81b299d3ed85abd1a48dfc3d69f1013a6fddb5 c3e38179 1e8a6c605f74c, email=KPLADHAWALA@GMAIL.COM, cn=KALPESH LADHAWALA
Date: 2025.05.15 17:20:59 +05'30'

Kalpesh P Ladhawala
Managing Director
DIN : 02849232

Place : Gandhinagar
Date : May 15, 2025

WALPAR NUTRITIONS LIMITED

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 March 31, 2025

(Amount in Lakhs)

Particulars	For the Year Ended on 31.03.2025	For the Year Ended on 31.03.2024
Cash flows from operating activities		
Profit before taxation	**387.79**	**249.32**
Adjustments for:		
Prior Period Items	**0**	-0.97
Depreciation & Amortization Expenses	181.92	180.98
Profit on Sale of Fixed Assets	0.00	-1.30
Investment income	(0.10)	(5.09)
Finance Cost	28.88	66.89
Working capital changes:		
(Increase) / Decrease in Trade Receivables	(774.39)	(96.08)
(Increase) / Decrease in Short Term Loans & Advances	61.31	(7.87)
(Increase) / Decrease in Other Current Assets	(23.13)	62.47
(Increase) / Decrease in Inventories	(137.60)	(65.94)
Increase / (Decrease) in Trade Payables	688.64	44.90
Increase / (Decrease) in Other Current Liabilities	55.03	124.76
Cash generated from operations	**468.34**	**552.06**
Payment/Adjustmen on Account of Tax Expenses	(62.49)	(16.99)
Net cash from operating activities	**405.85**	**535.07**
Cash flows from investing activities		
Purchase of property, plant and equipment	(228.24)	(187.16)
Investment Income	0.10	5.09
Proceeds/(Payment) for Long Term Loans & Advances		-
(Increase)/Decrease in Other Non Current Assets	(1.96)	7.63
Increase in Non Current Investments	(0.00)	(186.54)
Net cash used in investing activities	**(230.11)**	**(360.98)**
Cash flows from financing activities		
Proceeds/ (Repayment) of Short term Borrowings	10.01	3.71
Proceeds/ (Repayment) of Long term Borrowings	-54.84	-203.65
Proceeds/Amortisation from Government Grant	6.00	-2.00
Proceeds from Share Capital	-	15.40
Proceeds from Securities Premium	-	76.08
Payment of Finance cost	(28.88)	(66.89)
Net cash used in financing activities	**(67.71)**	**(177.35)**
Net increase in cash and cash equivalents	**108.03**	**(3.26)**
Cash and cash equivalents at beginning of period	**50.56**	**53.81**
Cash and cash equivalents at end of period	**158.58**	**50.56**

For Walpar Nutritions Limited

KALPESH LADHAWALA

Digitally signed by KALPESH LADHAWALA
DN: c=IN, postalCode=380013, st=GUJARAT, street=633, VIJAYNAGAR ,AHMADABAD,NARANPURA ,380013, l=AHMADABAD, o=Personal, serialNumber=5b9936a521 4b61800ed58d7705c0c2b33434ab488768a4386bfbfe06b7ac1ed6, pseudonym=a53768e5db4f4d2eb4a5267eef4a6973, 2.5.4.20=21b981b299d3eef85abd1a48dfc3d65f1013a6f6db5c3e381791eda6c605f74c, email=KPLADHAWALA@GMAIL.COM, cn=KALPESH LADHAWALA
Date: 2025.05.15 17:21:09 +05'30'

Kalpesh P Ladhawala
Managing Director
DIN : 02849232

Place : Gandhinagar
Date : May 15, 2025

A Y & COMPANY

505, Fifth Floor, ARG Corporate Park
Gopal Bari, Ajmer Road, Jaipur (Raj.)
Tel No. - +91-9649687300; 0141-4037257
Email: info@aycompany.co.in

Independent Auditor's Report on Consolidated Financial Results of Walpar Nutritions Limited for the Half Year and year ended March 31, 2025 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To

The Board of Directors of
Walpar Nutritions Limited

Opinion

We have audited the accompanying statement of Consolidated Financial Results ("the Statement") of Walpar Nutritions Limited (hereinafter referred to as Holding Company) & its subsidiaries (holding company and its subsidiaries together referred to as "the Group") for the half year and year ended March 31, 2025, attached herewith, being submitted by the Group pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid year to date consolidated annual financial results:

(i) Includes the financial results of following entity:-

Name of Entity	Relationship
Walpar Wellness Private Limited	Subsidiary Company
Walpar Nutri Science Private Limited	Subsidiary Company

(ii) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended in this regard; and;

(iii) give a true and fair view in conformity with the aforesaid Accounting Standards and other accounting principles generally accepted in India of the net profit, and other financial information of the Group for the year ended 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 Consolidated Financial Results section of our report. We are independent of the Group 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 Consolidated Financial Results under the provisions of the Act 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 and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our, opinion.

A Y & COMPANY
505, Fifth Floor, ARG Corporate Park
Gopal Bari, Ajmer Road, Jaipur (Raj.)
Tel No. - +91-9649687300; 0141-4037257
Email: info@aycompany.co.in

Management's and Board of Directors' Responsibilities for the Consolidated Annual Financial Results

These consolidated annual financial results have been prepared on the basis of the consolidated financial statements.

The Board of Directors & Management of Holding company are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the net profit/loss and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standards prescribed under Section 133 of the Act 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; safeguarding of the assets of the Group 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 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 annual 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 of the Consolidated Financial Results by the Management of the Company, as aforsaid.

In preparing the consolidated annual financial results, the respective Board of Directors of the companies included in the group are responsible for assessing the Group'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 Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the group are responsible for overseeing the Group's financial reporting process.

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 annual 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 Consolidated Financial Statements, 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 financial controls 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 such controls.

A Y & COMPANY
505, Fifth Floor, ARG Corporate Park
Gopal Bari, Ajmer Road, Jaipur (Raj.)
Tel No. - +91-9649687300; 0141-4037257
Email: info@aycompany.co.in

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and 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 Management and 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 Group'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 statements 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.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Perform procedures in accordance with the circular issued by the 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 are responsible for the direction, supervision and performance of the audit of financial information of holding company of which we are the independent auditors. For the subsidiary company included in the consolidated Financial Results, which is audited by other auditor, such other auditor remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated Financial Results.

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.

A Y & COMPANY
505, Fifth Floor, ARG Corporate Park
Gopal Bari, Ajmer Road, Jaipur (Raj.)
Tel No. - +91-9649687300; 0141-4037257
Email: info@aycompany.co.in

Other Matter

The Consolidated Financial Results includes financial results of subsidiaries whose financial statements/results reflects total assets of Rs. 2023.17 Lakhs as at March 31, 2025, total Revenue of Rs. 1750.69 Lakhs & 3033.39 Lakhs, total net profit/(loss) after tax 81.27 lakhs & 110.54 Lakhs, for the half year and year ended on March 31, 2025 respectively as considered in consolidated financial results which have been audited by us or their respective independent auditors as applicable. The financial results of Walpar Nutri Science Private Limited has been audited by other independent auditor. The independent auditors' reports on financial statements/ Financial Results/financial information of subsidiary companies have been furnished to us and-our-opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of such auditors & procedures performed by us are as stated in paragraph above. Our opinion, in so far as it relates to the affairs of such subsidiaries, is based solely on report of such auditors. Our opinion is not modified in respect of this matter.

The consolidated annual financial results include the results for the half year ended March 31, 2025 being the balancing figures between the audited figures of the full financial year and the published unaudited year to date figures up to the end of 1st half year of the current financial year.

For, M/S A Y & Company
Chartered Accountants
F.R.N: - 020829C

Akanksha Gupta
Partner
M.NO.-421545
UDIN – 25421545BMNWTU7272

Date: May 15, 2025
Place: Gandhinagar

Date: 15th May, 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: Declaration in respect of Unmodified Opinion on Standalone and Consolidated Audited Financial Results for the Financial Year ended on 31st March, 2025

Ref: Security Id: WALPAR / Series: SM

We hereby declared that the Statutory Auditor of the Company, M/s. A Y & Company, Chartered Accountants, Jaipur, has issued Standalone and Consolidated Audit Report with Unmodified Opinion on Standalone and Consolidated Audited Financial Result for the Half and Year ended as on 31st March, 2025.

The declaration is given in compliance to second proviso of Reg. 33(3)(d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment), Regulations 2016, vide notification no. SEBI/LAD-NRO/GN/2016-17/001, dated 25th May, 2016.

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=380013, st=GUJARAT, street=633, VIJAYNAGAR,AHMADABAD,NARANPURA ,380013, l=AHMADABAD, o=Personal, serialNumber=5b9936a5214b61800ed58d7705c0c2b33434ab488768a4386bfbfe06b7ac1ed6, pseudonym=a53768e5dbaf4d2eb4a5267eef4a6973, 2.5.4.20=21b981b299d3eef85abd1a48dfc3d65f1013a6f6db5c3e381791e8a6c605f74c, email=KPLADHAWALA@GMAIL.COM, cn=KALPESH LADHAWALA
Date: 2025.05.15 17:21:22 +05'30'

Kalpesh Ladhawala
Managing Director
DIN: 02849232

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	6.00	6.00	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	6.00	6.00	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	6.00	6.00	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	6.00	6.00	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	4.20	4.20	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	6.00	6.00	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	4.20	4.20	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	6.00	6.00	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
9.			Priyanka Sanjay Shah	ASTPJ9651R	Company Secretary	Remuneration	0.13	0.13	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
10.			Priyanka Joshi	ASTPJ9651R	Company Secretary	Remuneration	0.45	0.45	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
11.			Walpar Wellness Private Limited	AACCW8477C	Subsidiary Company	Purchase of goods or Services	515.03	515.03	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	Business operation and expansion
12.			Walpar Nutri Science Private Limited	AACCW5963H	Subsidiary Company	Purchase of goods or Services	38.99	38.99	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	Sale of goods or Services	627.56	627.56	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	Sale of goods or Services	39.86	39.86	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	Business operation and expansion
15.			Walpar Nutri Science Private Limited	AACCW5963H	Subsidiary Company	Loan	16.00	16.00	0.00	0.00	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	Business operation and expansion
16.			Walpar Wellness Private Limited	AACCW8477C	Subsidiary Company	Loan	20.05	20.05	0.00	0.00	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	Business operation and expansion
17.			Sejal K Ladhawala	ACQPL2341F	Director	Loan	20.00	20.00	0.00	0.00	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	Business operation and expansion
18.			Rahiben A Thakkar	BSKPT8813K	Company Secretary	Remuneration	0.28	0.28	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

Notes:

1. The details in this format are required to be provided for all transactions undertaken during the reporting period. However, opening and closing balances, including commitments, to be disclosed for existing related party transactions even if there is no new related party transaction during the reporting period

2. Where a transaction is undertaken between members of the consolidated entity (between the listed entity and its subsidiary or between subsidiaries), it may be reported once.
3. Listed banks shall not be required to provide the disclosures with respect to related party transactions involving loans, inter-corporate deposits, advances or investments made or given by the listed banks.
4. For companies with financial year ending March 31, this information has to be provided for six months ended September 30 and six months ended March 31. Companies with financial years ending in other months, the six months period shall apply accordingly.
5. Each type of related party transaction (for e.g. sale of goods/services, purchase of goods/services or whether it involves a loan, inter-corporate deposit, advance or investment) with a single party shall be disclosed separately and there should be no clubbing or netting of transactions of same type. However, transactions with the same counterparty of the same type may be aggregated for the reporting period. For instance, sale transactions with the same party may be aggregated for the reporting period and purchase transactions may also be disclosed in a similar manner. There should be no netting off for sale and purchase transactions. Similarly, loans advanced to and received from the same counterparty should be disclosed separately, without any netting off.
6. In case of a multi-year related party transaction: a. The aggregate value of such related party transaction as approved by the audit committee shall be disclosed in the column “Value of the related party transaction as approved by the audit committee”. b. The value of the related party transaction undertaken in the reporting period shall be reported in the column “Value of related party transaction during the reporting period”.
7. "Cost" refers to the cost of borrowed funds for the listed entity.
8. PAN will not be displayed on the website of the Stock Exchange(s).
9. Transactions such as acceptance of fixed deposits by banks/NBFCs, undertaken with related parties, at the terms uniformly applicable /offered to all shareholders/ public shall also be reported.

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):

- We further confirm that the Audit Report issued by the statutory auditors on the Audited Financial Results of the Company for the quarter and financial year ended March 31, 2025 is with unmodified opinion.