

WORTH INVESTMENT & TRADING CO LIMITED

CIN: L67120MH1980PLC343455

497/501, Village Biloshi, Taluka Wada, Thane MH- 421303

Tel:- 022-62872900 Email:worthinvestmenttrading@gmail.com Site: www.worthinv.com

Date: 10th November, 2023

To
The Manager
Department of Corporate Services
BSE Limited.
Dalal Street, Fort
Mumbai - 400 001

Sub. - : Reg. 33 - Unaudited financial results for the quarter ended 30th September 2023

Ref. - : Scrip Code - 538451

Dear Sir / Madam,

This is to inform you that the Board of directors of the Company at its meeting held today i.e. 10th November, 2023 have passed the following resolution:

1. The Board of Directors of the Company has considered and approved the Unaudited Financial result for the quarter ended 30th September, 2023 along with the Limited Review Report.

The meeting commenced today at 04 : 00 p.m. and concluded at 04 : 40 pm

Kindly take the same on your records and acknowledge the receipt.

Thanking you,

Yours faithfully,

For Worth Investment and Trading Company Limited

Nimit Rajesh
Ghatalia

Digitally signed by Nimit
Rajesh Ghatalia
Date: 2023.11.10 16:43:35
+05'30'

Nimit Ghatalia
Director
DIN: 07069841

WORTH INVESTMENT & TRADING CO LIMITED

CIN: L67120MH1980PLC343455

497/501, Village Biloshi, Taluka Wada, Thane MH- 421303

Tel:- 022-62872900 Email:worthinvestmenttrading@gmail.com Site: www.worthinv.com

Date: 10th November, 2023

To,
Department of Corporate Services,
BSE Limited,
Ist Floor. P.J.Towers,
Dalal Street. Fort
Mumbai — 400001

Sub : Unaudited Result For The Quarter and half year Ended 30th September, 2023

Dear Sir/Ma'am,

Pursuant to listing agreement we are enclosing herewith the Unaudited Financial Results for the quarter and half year ended 30th September, 2023 with Limited Review Report of the Auditors.

Kindly acknowledge the same & oblige.

Thanking You,

Yours faithfully,

For Worth Investment and Trading Company Limited

Nimit Rajesh
Ghatalia

Digitally signed by
Nimit Rajesh Ghatalia
Date: 2023.11.10
12:37:09 +05'30'

Nimit R Ghatalia
Director
DIN: 07069841
Ecl:a/a

WORTH INVESTMENT & TRADING CO LTD

497/501, VILLAGE BILOSHI, TALUKA WADA,
THANE, MAHARASHTRA

PHONE NO.: 022-62872900 E-MAIL: worthinvestmenttrading@gmail.com

WEBSITE: www.worthinv.com

UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2023

Particulars	(Rs. In 000)					
	Quarter Ended			Six Months Ended		Year Date
	3 months ended 30.09.2023	Preceding 3 months ended 30.06.2023	Corresponding 3 months ended in the previous year 30.09.2022	Year to date figure for current period 30.09.2023	Year to date figure for the previous year ended 30.09.2022	Year ended 31.03.2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Revenue from operations						
(i) Interest Income	9856.53	9147.19	5679.41	19003.72	14263.06	36452.21
(ii) Dividend Income						
(iii) Rental Income						
(iv) Fees and commission Income						
(v) Net gain on fair value changes						
Net gain on derecognition of financial instruments under amortised cost category						
(vi) Sale of products (including Excise Duty)						
(viii) Sale of services						
(ix) Others (to be specified)						
(I) Total Revenue from operations	9856.53	9147.19	5,679.41	19,003.72	14,263.06	36452.21
(II) Other Income (to be specified)						
(III) Total Income (I+II)	9856.53	9147.19	5,679.41	19,003.72	14,263.06	36452.21
Expenses						
(i) Finance Costs	3828.69	2062.42	3697.03	5891.11	3697.03	
(ii) Fees and commission expense						11766.07
(iii) Net loss on fair value changes						
Net loss on derecognition of financial instruments under amortised cost category						
(iv) Impairment on financial instruments						
(v) Cost of materials consumed						
(vi) Purchases of Stock-in-trade						
Changes in Inventories of finished goods, stock-in-trade and work-in-progress						
(vii) Employee Benefits Expenses	609.717	629.5	1,409.24	1239.22	2,641.77	3898.29
(x) Depreciation, amortization and impairment						
(xi) Others expenses (to be specified)	130.63	1063.4	(981.83)	1194.03	1,365.96	8636.01
(IV) Total Expenses (IV)	4569.037	3755.32	4,124.44	8,324.36	7,704.76	24300.37
Profit / (loss) before exceptional items and tax (III-IV)	5287.493	5391.87	1,554.97	10679.363	6,558.30	12151.84
(V) Exceptional items						
(VII) Profit/(loss) before tax (V-VI)	5287.493	5391.87	1,554.97	10679.363	6,558.30	12151.84
(VIII) Tax Expense:						
(1) Current Tax						3159.48
(2) Deferred Tax						2.07
(IX) Profit / (loss) for the period from continuing operations (VII-VIII)	5287.493	5391.87	1,554.97	10,679.36	6,558.30	8990.29
(X) Profit/(loss) from discontinued operations						
(XI) Tax Expense of discontinued operations						
(XII) Profit/(loss) from discontinued operations (After tax) (X-XI)						
(XIII) Profit/(loss) for the period (IX+XII)	5287.493	5391.87	1,554.97	10,679.36	6,558.30	8,990.29
(XIV) Other Comprehensive Income						
(A) (i) Items that will not be reclassified to profit or loss (specify items and amounts)						
(ii) Income tax relating to items that will not be reclassified to profit or loss						
Subtotal (A)						
(B) (i) Items that will be reclassified to profit or loss (specify items and amounts)						
(ii) Income tax relating to items that will be reclassified to profit or loss						
Subtotal (B)						
Other Comprehensive Income (A + B)						



(XV)	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)						
(XVI)	Earnings per equity share (for continuing operations)						
	Basic (Rs.)	0.84	0.85	0.25	1.69	1.07	1.42
	Diluted (Rs.)	0.84	0.85	0.25	1.69	1.07	1.42
(XVII)	Earnings per equity share (for discontinued operations)						
	Basic (Rs.)						
	Diluted (Rs.)						
(XVIII)	Earnings per equity share (for continuing and discontinued operations)						
	Basic (Rs.)						
	Diluted (Rs.)						

Notes:

- 1) The above results were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on 10th November, 2023 and also Limited Review were carried out by the Statutory Auditors.
- 2) Previous period figures have been regrouped/rearranged wherever considered necessary.
- 3) Financial Results for all the periods presented have been prepared in accordance with IND AS notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time

Date : -10/11/2023
Place : - Mumbai

For Worth Investment and Trading Company Limited

N Ghatalia
Nimit Ghatalia
Director
DIN : 07069841



WORTH INVESTMENT & TRADING COMPANY LIMITED

(CIN : L67120MH1980PLC343455)

Reg Office: 497/501, Village Biloshi, Taluka Wada, Thane MH- 421303

Website: www.worthinv.com Email: worthinvestmenttrading@gmail.com Tel :022-62872900

STATEMENT OF ASSETS AND LIABILITIES

(Rs. in 000)

Particulars	As at 30th September 2023	As at 31st March 2023
	Unaudited	Audited
ASSETS		
Financial Assets		
Cash and cash equivalents	2,638.49	2154.55
Bank Balance other than above	-	-
Loans	491,889.71	427566.01
Investments	19,955.94	19955.94
	-	-
Non-Financial Assets		
Deferred tax Assets (Net)	-	-
Property, Plant and Equipment	-	-
Other Non-financial assets	1,144.70	415.39
Total Assets	515,628.83	450,091.90
Financial Liabilities		
Trade Payables	13,470.75	13759.37
Borrowings	368,886.92	314001.42
Other financial liabilities	-	1877.3
	-	-
Non-Financial Liabilities		
Provisions	5,481.71	2520.75
Current tax liabilities (Net)	-	834.7
Other Non financial liabilities	11.73	-
	-	-
EQUITY		
Equity Share capital	63,300.00	63300.00
Other Equity	64,477.73	53,798.36
Total Liabilities and Equity	515,628.83	450,091.90

for Worth Investment & Trading Company Limited
(CIN : L67120MH1980PLC343455)

Place : Mumbai
Date : 10/11/2023

Nhatalia
Nimit Ghatalia
(Director)
DIN: 07069841



WORTH INVESTMENT & TRADING COMPANY LIMITED

(CIN : L67120MH1980PLC343455)

Reg Office: 497/501, Village Biloshi, Taluka Wada, Thane MH- 421303

Website: www.worthinv.com Email: worthinvestmenttrading@gmail.com Tel :022-62872900

Cash Flow Statement

(Rs. in 000)

Particulars	Half Year Ended 30.09.2023	Year ended 31.03.2023
	Unaudited	Audited
Cash flows from Operating Activities :		
Profit before tax for the Year	10,679.36	12,151.84
Adjustments to reconcile net profit to net cash provided by operating activities		
Depreciation and Amortization		
Finance cost		2.10
Others		
Operating profit / (loss) before working capital changes	10,679.36	12,153.93
Movements in Working Capital:		
(Increase)/decrease in Other Financial Assets,	(64,323.70)	(94,553.86)
(Increase)/Decrease in Other Non Financial Assets	(729.31)	(63.91)
Increase/(decrease) in Trade payable	(288.62)	1,967.41
Increase/(Decrease) in Provisions	2,126.26	(193.11)
Increase/(Decrease) in Other Financial Liabilities	(1,877.30)	(238.91)
Increase/(Decrease) in Other Non Financial Liabilities	11.73	-
Net Cash Generated From/ (Used in) operations	(54,401.58)	(80,928.44)
Tax paid (net of refunds)	-	(1,036.48)
Net Cash From/(Used in) Operating Activities (A)	(54,401.58)	(81,964.92)
Cash Flows from Investing Activities :		
Interest received		-
Proceeds From Sale of Fixed Assets		-
Net cash from/(Used in) Investing Activities (B)	-	-
Cash flows from Financing Activities :		
Proceeds From Borrowings	54,885.50	(8,626.71)
Issue of Share Capital including securities premium	-	57,396.00
Net cash from/(Used in) Financing Activities (C)	54,885.50	48,769.29
Increase in Cash and Cash Equivalents during the year (A+B+C)	483.92	(33,195.63)
Cash and Cash Equivalents at the beginning of the year	2,154.55	35,350.18
Cash and Cash Equivalents at the end of the year	2,638.49	2,154.55

for Worth Investment & Trading Company Limited
(CIN : L67120MH1980PLC343455)Date : 10/11/2023
Place : MumbaiNimit Ghatalia
(Director)
DIN: 07069841



**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM
FINANCIAL RESULTS**

To

The Board of Directors,
Worth Investment & Trading Company Limited

1. We have reviewed the accompanying statement of unaudited Financial Results of **Worth Investment & Trading Company Limited** ("the Company") for the quarter and half year ended September 30, 2023 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015.
2. This Statement which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards, "Interim Financial Reporting" prescribed under section 133 of the Companies Act 2013 read with relevant rules issued thereunder and accounting principles generally accepted in India. 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards and accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.



5. Other Matter

The Review Report for the quarter ended 30th September, 2023 is our first report for the Company. Financial Results for the quarter ended 30th June, 2023 and prior periods were reviewed/ audited by the previous statutory auditor. We have relied upon Limited Review Reports/ Audit Reports of the preceding Auditor for all such previous periods.

Our Conclusion is not modified with respect to this matter.

For Motilal & Associates LLP

(Formerly known as Motilal & Associates)

Chartered Accountants

ICAI FRN: 106584W/W100751



CA Rishabh M Jain

Partner

Mem. No.:179547



Place : Mumbai

Date : 10/11/2023

UDIN : 23179547BGXNKY2742

Certificate of Chief Financial Officer (CFO)

I, Bina R. Ghatalia, Chief Financial Officer (CFO) of Worth Investment & Trading Co. Limited., certify;

- 1) That I have reviewed the Unaudited Financial Statements for the quarter ended 30th September, 2023 and to the best of my knowledge and belief:
 - a) These financial results do not contain any materially untrue statement or omit any material fact nor contain statement that might be misleading, and
 - b) These financial statements present a true and fair view of the Company's affairs and are in compliance with the applicable laws and regulations.
- 2) That there are to the best of my knowledge and belief, no transactions entered into by the company during the quarter, which are fraudulent, illegal or violative of the Company's Code of Conduct.
- 3) That I accept responsibility for establishing and maintaining internal controls, I have evaluated the effectiveness of the internal control systems of the Company and I have disclosed to the auditors and the Audit Committee, deficiencies in the design or operation of internal controls, if any, of which I am aware and the steps that I have taken to rectify the identified deficiencies.



Bina R. Ghatalia

CFO

Date: 10/11/2023

Certificate of Chief Executive Officer (CEO)

I, Nimit R. Ghatalia, Chief Executive Officer (CEO) of Worth Investment & Trading Co.Limited., certify;

- 4) That I have reviewed the Unaudited Financial Statements for the quarter ended 30th September, 2023 and to the best of my knowledge and belief:
- c) These financial results do not contain any materially untrue statement or omit any material fact nor contain statement that might be misleading, and
- d) These financial statements present a true and fair view of the Company's affairs and are in compliance with the applicable laws and regulations.
- 5) That there are to the best of my knowledge and belief, no transactions entered into by the company during the quarter, which are fraudulent, illegal or violative of the Company's Code of Conduct.
- 6) That I accept responsibility for establishing and maintaining internal controls, I have evaluated the effectiveness of the internal control systems of the Company and I have disclosed to the auditors and the Audit Committee, deficiencies in the design or operation of internal controls, if any, of which I am aware and the steps that I have taken to rectify the identified deficiencies.



Nimit R. Ghatalia

CEO

Date: 10/11/2023