

# WORTH INVESTMENT & TRADING CO LIMITED

**CIN: L67120MH1980PLC343455**

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

Tel:- 022-62872900 Email:[worthinvestmenttrading@gmail.com](mailto:worthinvestmenttrading@gmail.com) Site: [www.worthinvt.com](http://www.worthinvt.com)

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Date: 13<sup>th</sup> August, 2024

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 30<sup>th</sup> June 2024**

**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. 13<sup>th</sup> August, 2024 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 30<sup>th</sup> June, 2024 along with the Limited Review Report.

The meeting commenced today at 06 :00 p.m. and concluded at 06 :50 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: 2024.08.13 18:51:17  
+05'30'

Nimit Ghatalia  
CEO and Director  
DIN: 07069841

# WORTH INVESTMENT & TRADING CO LIMITED

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**Date: 13<sup>th</sup> August, 2024**

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

Sub : Unaudited Result For The Quarter Ended 30<sup>th</sup> June, 2024

Dear Sir/Ma'am,

Pursuant to listing agreement we are enclosing herewith the Unaudited Financial Results for the quarter ended 30<sup>th</sup> June 2024 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: 2024.08.13  
15:07:46 +05'30'

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

WORTH INVESTMENT & TRADING CO LTD

(CIN : L67120MH1980PLC343455)

Reg Office: 497/501, Village Biloshi, Taluka Wada, Thane, Maharashtra

WEBSITE: www.worthinv.com PHONE NO.: 022-62872900 E-MAIL: worthinvestmenttrading@gmail.com  
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE 1ST QUARTER ENDED ON JUNE 30, 2024

(Rs. in Lakhs except EPS)

Particulars	Quarter ended			Year Ended
	30.06.2024	31.03.2024	30.06.2023	31.03.2024
	Unaudited	Audited	Unaudited	Audited
<b>I. Income</b>				
Revenue from Operations				
Interest Income	126.57	141.98	91.47	439.99
<b>Total Revenue from Operations</b>	<b>126.57</b>	<b>141.98</b>	<b>91.47</b>	<b>439.99</b>
Other Income	-	-	-	-
<b>Total Income</b>	<b>126.57</b>	<b>141.98</b>	<b>91.47</b>	<b>439.99</b>
<b>II. Expenses</b>				
Finance costs	1.20	76.77	20.62	100.45
Employee Benefits Expense	9.28	16.72	6.30	33.02
Depreciation, Amortisation and Impairment	-	-	-	-
Other Expenses	7.90	43.87	10.63	59.05
<b>Total Expenses</b>	<b>18.37</b>	<b>137.36</b>	<b>37.55</b>	<b>192.52</b>
<b>III. Profit / (Loss) before exceptional items and tax</b>	<b>108.19</b>	<b>4.61</b>	<b>53.92</b>	<b>247.46</b>
<b>IV. Exceptional item</b>	-	-	-	-
<b>V. Profit before Tax</b>	<b>108.19</b>	<b>4.61</b>	<b>53.92</b>	<b>247.46</b>
<b>VI. Tax Expense</b>				
- Current Tax	28.13	64.34	-	64.34
- Short / Excess Provision for Income Tax	-	-	-	-
- Deferred Tax	-	(1.98)	-	(1.98)
- MAT Credit written off	-	-	-	-
	<b>80.06</b>	<b>(57.75)</b>	<b>53.92</b>	<b>185.10</b>
VII. Profit / (loss) for the period from continuing operations	-	-	-	-
VIII. Profit/(loss) from discontinued operations	-	-	-	-
IX. Tax Expense of discontinued operations	-	-	-	-
X. Profit/(loss) from discontinued operations(After tax)	-	-	-	-
	<b>80.06</b>	<b>(57.75)</b>	<b>53.92</b>	<b>185.10</b>
<b>XI. Profit for the Period</b>				
<b>XII. Other comprehensive income</b>				
i. Items that will not be reclassified to Profit and Loss	-	-	-	-
ii. Income Tax relating to Items that will not be reclassified to Profit or Loss	-	-	-	-
iii. Items that will be reclassified to Profit or Loss	-	-	-	-
iv. Income Tax relating to Items that will be reclassified to Profit or Loss	-	-	-	-
<b>Other Comprehensive Income</b>				
<b>XIII. Total Comprehensive Income for the period (Comprising Profit (Loss) and other Comprehensive Income for the period)</b>	<b>80.06</b>	<b>(57.75)</b>	<b>53.92</b>	<b>185.10</b>
<b>XIV. Earnings per Equity Share (for continuing operations) *</b>				
(a) Basic(Restated)	0.05	(1.40)	0.85	2.44
(b) Diluted (Restated)	0.05	(1.40)	0.85	2.44
<b>XV. Earnings per Equity Share (for discontinued operations) *</b>				
(a) Basic	-	-	-	-
(b) Diluted	-	-	-	-
<b>XVI. Earnings per Equity Share (for continuing and discontinued operations) *</b>				
(a) Basic (Restated)	0.05	(1.40)	0.85	2.44
(b) Diluted (Restated)	0.05	(1.40)	0.85	2.44
<b>Paid up Equity Share Capital (Face Value Rs. 1/- Each)</b>	<b>1,482.87</b>	<b>1,002.87</b>	<b>633.00</b>	<b>1,002.87</b>

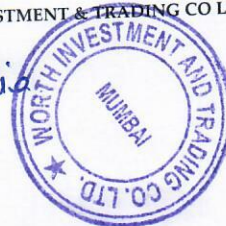
\* Not Annualised

Notes

- The unaudited results for the quarter ended June 30, 2024 have been subjected to limited review by the Statutory Auditors of the Company.
- The Above results were reviewed by the Audit Committee and have been taken on record by the Board of Directors of the Company at the meeting held on 13th August, 2024
- The Figures for the last quarter of the previous year are the balancing figures between audited figures in respect of the entire financial year and the published year to date figures upto the third quarter of the previous year.
- The Company has only one operating segment, namely Financial Activity, & is governed by similar set of risk ad return hence disclosure requirements as per Ind AS 108 are not applicable.
- Previous period figures have been restated or regrouped or rearranged wherever necessary, to make them comparable.
- The Board of Directors of the Company in their meeting held on 30th April, 2024 , recommended the sub-division of existing equity share having face value of Rs. 10/- each fully paid up into equity share having face value of Rs, 1/- each fully paid up . The above sub-division has been approved by the shareholders of the Company in their extraordinary general meeting held on 25th May, 2024. Pursuant to split of shares the equity shares of the Company is increased from 1,48,28,680/- equity shares to 14,82,86,800/- equity shares of face value Rs 1/- each. The basic and diluted EPS for the prior periods of financial statements have been restated considering the face value of Rs. 1/- each in accordance with Ind AS 33 "Earning per Share".

for WORTH INVESTMENT & TRADING CO LTD

Nimit Ghatelia  
CFO & Director  
DIN: 07069841



Place : Mumbai  
Date : 13/08/2024



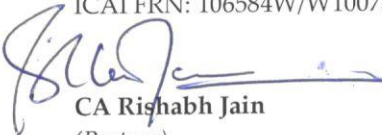
**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS**

To

The Board of Directors,  
Worth Investment & Trading Co Ltd.

1. We have reviewed the accompanying statement of unaudited Financial Results of **Worth Investment & Trading Co Ltd.** ("the Company") for the period ended June 30, 2024 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended, read with Circular No. SEBI/HO/DDHS/CIR/2021/000000068 dated 14<sup>th</sup> October 2021 ("the 'Circular'").
2. This Statement is the responsibility of the Company's Management and approved by the Company's Board of Directors. 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 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.
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 ('Ind AS'), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Motilal & Associates LLP**  
(a member firm of MARCKS Network)  
Chartered Accountants  
ICAI FRN: 106584W/W100751

  
**CA Rishabh Jain**  
(Partner)  
Mem.No. 179547



Place : Mumbai  
Date : 13-08-2024  
UDIN : 24179547BKAVGU7285

## 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 30<sup>th</sup> June, 2024 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: 13/08/2024

## **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 30<sup>th</sup> June, 2024 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: 13/08/2024