

# 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> February, 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 31<sup>st</sup> December 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. 13<sup>th</sup> February, 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 31<sup>st</sup> December 2023 along with the Limited Review Report.

The meeting commenced today at 05 : 00 p.m. and concluded at 05 : 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: 2024.02.13 17:48:54 +05'30'

Nimit Ghatalia  
**Director**  
**DIN: 07069841**

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**Date: 13<sup>th</sup> February, 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 31<sup>st</sup> December, 2023

Dear Sir/Ma'am,


Pursuant to listing agreement we are enclosing herewith the Unaudited Financial Results for the quarter ended 31<sup>st</sup> December, 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** Digitally signed by Nimit  
Rajesh Ghatalia  
Ghatalia  Date: 2024.02.13  
12:21:55 +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 AND NINE MONTHS ENDED 31ST DECEMBER, 2023**

(Rs. In,000)						
Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31-Dec-23 (Unaudited)	30-Sep-23 (Unaudited)	31-Dec-22 (Unaudited)	31-Dec-23 (Unaudited)	31-Dec-22 (Unaudited)	31-Mar-23 (Audited)
<b>Revenue from operations</b>						
(i) Interest Income	10,797.26	9,856.53	14,716.10	29,800.98	28,979.16	36,452.21
(ii) Dividend Income	-	-	-	-	-	-
(iii) Rental Income	-	-	-	-	-	-
(iv) Fees and commission Income	-	-	-	-	-	-
(v) Net gain on fair value changes	-	-	-	-	-	-
(vi) Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
(vii) Sale of products(including Excise Duty)	-	-	-	-	-	-
(viii) Sale of services	-	-	-	-	-	-
(ix) Others (to be specified)	-	-	-	-	-	-
<b>(I) Total Revenue from operations</b>	<b>10,797.26</b>	<b>9,856.53</b>	<b>14,716.10</b>	<b>29,800.98</b>	<b>28,979.16</b>	<b>36,452.21</b>
<b>(II) Total Income</b>	<b>10,797.26</b>	<b>9,856.53</b>	<b>14,716.10</b>	<b>29,800.98</b>	<b>28,979.16</b>	<b>36,452.21</b>
<b>Expenses</b>						
(i) Finance Costs	(3,522.39)	3,828.69	9,966.07	2,368.72	13,663.10	11,766.07
(ii) Fees and commission expense	-	-	-	-	-	-
(iii) Net loss on fair value changes	-	-	-	-	-	-
(iv) Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
(v) Impairment on financial instruments	-	-	-	-	-	-
(vi) Cost of materials consumed	-	-	-	-	-	-
(vii) Purchases of Stock-in-trade	-	-	-	-	-	-
(viii) Changes in Inventories of finished goods, stock-in-trade and work-in- progress	-	-	-	-	-	-
(ix) Employee Benefits Expenses	390.25	609.72	1,348.11	1,629.47	3,989.88	3,898.29
(x) Depreciation, amortization and impairment	-	-	-	-	-	-
(xi) Others expenses (to be specified)	323.56	130.63	1,322.42	1,517.59	2,688.38	8,636.01
<b>(III) Total Expenses</b>	<b>(2,808.58)</b>	<b>4,569.04</b>	<b>12,636.60</b>	<b>5,515.77</b>	<b>8,637.80</b>	<b>24,300.37</b>
Profit / (loss) before exceptional items and tax (II-III)	13,605.84	5,287.49	2,079.50	24,285.21	20,341.36	12,151.84
(IV) Exceptional items	-	-	-	-	-	-
(V) Profit/(loss) before tax (IV - V)	13,605.84	5,287.49	2,079.50	24,285.21	20,341.36	12,151.84
(VII) Tax Expense:						
(1) Current Tax	-	-	-	-	-	3,159.48
(2) Deferred Tax	-	-	-	-	-	2.07
(VIII) Profit / (loss) for the period from continuing operations(VI-VII)	<b>13,605.84</b>	<b>5,287.49</b>	<b>2,079.50</b>	<b>24,285.21</b>	<b>20,341.36</b>	<b>8,990.29</b>
(IX) Profit/(loss) from discontinued operations	-	-	-	-	-	-
(X) Tax Expense of discontinued operations	-	-	-	-	-	-
(XI) Profit/(loss) from discontinued operations(After tax) (IX-X)	-	-	-	-	-	-
<b>(XII) Profit/(loss) for the period (XI+XII)</b>	<b>13,605.84</b>	<b>5,287.49</b>	<b>2,079.50</b>	<b>24,285.21</b>	<b>20,341.36</b>	<b>8,990.29</b>
<b>(XIII) Other Comprehensive Income</b>						
(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	-	-	-	-	-	-
<b>Subtotal (A)</b>						
(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	-	-	-	-	-	-
<b>Subtotal (B)</b>						
<b>Other Comprehensive Income (A + B)</b>						
<b>Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)</b>	<b>13,605.84</b>	<b>5,287.49</b>	<b>2,079.50</b>	<b>24,285.21</b>	<b>20,341.36</b>	<b>8,990.29</b>



	<b>Earnings per equity share (for continuing operations)</b>						
(XV)	Basic (Rs.)	2.15	0.84	0.33	3.84	3.21	1.42
	Diluted (Rs.)	2.15	0.84	0.33	3.84	3.21	1.42
	<b>Earnings per equity share (for discontinued operations)</b>						
(XVI)	Basic (Rs.)	-	-	-	-	-	-
	Diluted (Rs.)	-	-	-	-	-	-
	<b>Earnings per equity share (for continuing and discontinued operations)</b>						
(XVII)	Basic (Rs.)	2.15	0.84	0.33	3.84	3.21	1.42
	Diluted (Rs.)	2.15	0.84	0.33	3.84	3.21	1.42

**Notes:**

- 1) The Unaudited Financial Results for the quarter and nine months ended 31st December, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 13th February, 2024 in terms of Regulation 33 of SEBI Listing Obligation and Disclosure Requirements) Regulation 2015.
  - 2) The aforesaid unaudited financial results for the quarter and nine months ended 31st December, 2023 has been prepared in accordance with Companies (Indian Accounting Standard) Rule, 2015 as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and in terms of Regulation 33 of SEBI (Listing Obligation and disclosure Requirements ) Regulations, 2015.
  - 3) The unaudited results for the quarter ended 31st December, 2023 have been subjected to limited review by Statutory Auditors of the Company.
  - 4) Previous period figures have been restated or regrouped or rearranged wherever necessary, to make them comparable.
  - 5) Finance cost of Rs. (35,22,390) in the Current Quarter has been provided by the Company on account of confirmation from respective parties for write-off of Interest Payable by the Company of Rs.37,45,223.
- These finance cost of Rs. 37,45,223 were previously charged as expense to the Company and are now reversed on account of aforesaid communication with the management of the Company and therefore resulting in a negative expense towards the finance cost in the Current Quarter.

Date : -13/02/2024  
Place : - Mumbai

For Worth Investment and Trading Company Limited

*Nimit Ghatalia*

Nimit 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 nine months ended 31<sup>st</sup> December, 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 31st December, 2023 is our second Limited Review Report for the Company. Financial Results for the quarter ended 30<sup>th</sup> 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.

## 6. Emphasis of Matter

We draw your attention to Note 5 of the Statement of financial results submitted by the Company which states that Finance cost of Rs. (37,45,223) in the Current Quarter has been provided by the Company on account of confirmation from respective parties for write-off of Interest Payable by the Company of Rs.37,45,223. These finance cost of Rs. 37,45,223 were previously charged as expense to the Company and are now reversed on account of aforesaid communication with the management of the Company and therefore resulting in a negative expense towards the finance cost in the Current Quarter.

Our Conclusion is not modified with respect to this matter.

**For Motilal & Associates LLP**  
**Chartered Accountants**  
ICAI FRN: 106584W/W100751



**CA Rishabh M Jain**  
*Partner*  
Mem. No.: 179547



Place : Mumbai  
Date : 13<sup>th</sup> February, 2024

UDIN : 24179547BKAVEE6556

## 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 31<sup>st</sup> December, 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: 13/02/2024

## **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 31<sup>st</sup> December, 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: 13/02/2024