

WORTH INVESTMENT & TRADING CO LTD

CIN: L67120MH1980PLC343455

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

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

Date: 13th February, 2021

To,
Department of Corporate Services,
Bombay Stock Exchange,
1st Floor, P.J.Towers,
Dalal Street, Fort
Mumbai — 400001

Sub: Unaudited Result for the quarter ended 31st December, 2020

Dear Sir/Ma'am,

Pursuant to Regulations 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we are enclosing herewith the Unaudited financial results for the quarter ended 31st December 2020 with Limited Review Report of the Auditors.

Kindly acknowledge the same & oblige.

Thanking You,

Yours faithfully,

For Worth Investment and Trading Company Limited


Nimit 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 31ST DECEMBER, 2020

Particulars	Quarter Ended			Nine Months Ended		(Rs. In 000)
	3 months ended 31.12.2020	Preceding 3 months ended 30.09.2020	Corresponding 3 months ended in the previous year 31.12.2019	Year to date figure for current period 31.12.2020	Year to date figure for the previous year ended 31.12.19	Year Date ended 31.03.2020
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Revenue from operations						
(i) Interest Income	1030.80	1393.94	909.82	3187.30	2880.00	1495.62
(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)	-	-	-	-	-	-
(vii) Sale of services	-	-	-	-	-	-
(ix) Others (to be specified)	-	-	-	-	-	-
(I) Total Revenue from operations	1030.8	1393.94	909.82	3,187.30	2,880.00	1495.62
(II) Other Income (to be specified)	-	-	-	-	-	-
(III) Total Income (I+II)	1030.8	1393.94	909.82	3,187.30	2,880.00	1495.62
Expenses						
(i) Finance Costs	-	-	-	-	-	-
(ii) Fees and commission expense	-	-	-	-	-	-
(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	-	-	-	-	-	-
(viii) Employee Benefits Expenses	312.67	530.68	-	843.35	1,755.10	280
Depreciation, amortization and impairment	-	-	-	-	-	-
(x) Others expenses (to be specified)	75.29	519.87	(1,288.70)	595.22	(1,288.70)	622.67
(IV) Total Expenses (IV)	387.96	1050.55	(1,288.70)	1,438.57	466.40	902.67
Profit / (loss) before exceptional items and tax (III-IV)	642.84	343.39	2,198.52	1,748.73	2,413.60	592.95
(V) Exceptional items	-	-	-	-	-	-
(VII) Profit/(loss) before tax (V-VI)	642.84	343.39	2,198.52	1,748.73	2,413.60	592.95
(VIII) Tax Expense:						
(1) Current Tax	-	-	-	-	-	154.17
(2) Deferred Tax	-	-	-	-	-	-
Profit / (loss) for the period from continuing operations (VII-VIII)	642.84	343.39	2,198.52	1,748.73	2,413.60	438.78
(X) Profit/(loss) from discontinued operations	-	-	-	-	-	-
(XI) Tax Expense of discontinued operations	-	-	-	-	-	-
Profit/(loss) from discontinued operations (After tax) (X-XI)	-	-	-	-	-	-
(XIII) Profit/(loss) for the period (IX+XII)	642.84	343.39	2,198.52	1,748.73	2,413.60	438.78
(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.)	0.20	0.10	0.67	0.53	0.74	0.13
	Diluted (Rs.)	0.20	0.10	0.67	0.53	0.74	0.13
(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 13th February, 2021 and also Limited Review were carried out by the Statutory Auditors.
- 2) Previous period figures have been regrouped/rearranged wherever considered necessary.

For Worth Investment and Trading Company Limited

Date : -13/02/2021

Place : - Mumbai

Nimit

Nimit Ghatalia

Director

DIN : 07069841





LIMITED REVIEW REPORT

**REVIEW REPORT TO
THE BOARD OF DIRECTORS
WORTH INVESTMENT & TRADING COMPANY LIMITED**

1. We have reviewed the accompanying Statement of unaudited Standalone Financial Results of **WORTH INVESTMENT & TRADING COMPANY LIMITED** ("the Company") for the quarter ended December 31, 2020 and year to date from April 01, 2020 to December 31, 2020 ("the Statement") attached being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
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 Standard 34, ("Ind AS 34") "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. Our responsibility is to express a conclusion on the Statement 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, notified under section 133 of the Companies Act, 2013. 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



5. Emphasis of Matter

- We draw attention to note no. 3 of the statement which describes management's assessment of the impact of the COVID-19 pandemic on the operations and financial results of the Company.

Our conclusion is not modified in respect of this matter.

For **DMKH & CO.**
Chartered Accountants
Firm Registration Number: 116886W

Kankani



Manish Kankani
Partner
M.No. 158020
UDIN: 21158020AAAADA9787
Mumbai
Date: February 13, 2021

Certificate of Chief Financial Officer (CFO)

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

- 1) That I have reviewed the Unaudited Financial Statements for the quarter ended 31st December, 2020 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: 13/02/2021

Certificate of Chief Executive Officer (CEO)

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

- 4) That I have reviewed the Unaudited Financial Statements for the quarter ended 31st December, 2020 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: 13/02/2021