

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 September, 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 30th September, 2021

Dear Sir/Ma'am,

Pursuant to listing agreement we are enclosing herewith the Unaudited Financial Results for the quarter ended 30th September 2021 with Balancesheet, Cashflow and Limited Review Report of the Auditors.

Kindly acknowledge the same & oblige.

Thanking You,

Yours faithfully,

For Worth Investment and Trading Company Limited

Ghatalia

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



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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, 2021

							(Rs. In 000)
Particulars	Quarter Ended			Six Months Ended		Year Date	
	3 months ended 30.09.2021	Preceding 3 months ended 30.06.2021	Corresponding 3 months ended in the previous year 30.09.2020	Year to date figure for current period 30.09.2021	Year to date figure for the previous year ended 30.09.2020	Year ended 31.03.2021	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
Revenue from operations							
(i) Interest Income	3657.39	1078.32	1393.94	4735.71	1756.50	1571.36	
(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)							
(I) Total Revenue from operations	3657.39	1078.32	1,393.94	4,735.71	1,756.50	1571.36	
(II) Other Income (to be specified)							
(III) Total Income (I+II)	3657.39	1078.32	1,393.94	4,735.71	1,756.50	1571.36	
Expenses							
(i) Finance Costs							
(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	726.87	0	530.68	726.87	530.68	285.52	
(x) Depreciation, amortization and impairment							
(xi) Others expenses (to be specified)	456.62	309.95	519.87	766.57	519.93	685.42	
(IV) Total Expenses (IV)	1183.49	309.95	1,050.55	1,493.44	1,050.61	970.94	
(V) Profit / (loss) before exceptional items and tax (III-IV)	2473.9	768.37	343.39	3242.27	705.89	600.42	
(VI) Exceptional items							
(VII) Profit/(loss) before tax (V -VI)	2473.9	768.37	343.39	3242.27	705.89	600.42	
(VIII) Tax Expense:							
(1) Current Tax						156.11	
(2) Deferred Tax							
(IX) Profit / (loss) for the period from continuing operations(VII-VIII)	2473.9	768.37	343.39	3,242.27	705.89	444.31	
(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)	2473.9	768.37	343.39	3,242.27	705.89	444.31	
(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)							



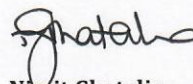
	(B) (i) Items that will be reclassified to profit or loss (specify items and amounts)						
	(ii) Income tax relating to items that will be reclassified to profit or loss						
	Subtotal (B)						
	Other Comprehensive Income (A + B)						
(XV)	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)						
(XVI)	Earnings per equity share (for continuing operations)						
	Basic (Rs.)	0.75	0.23	0.10	0.99	0.22	0.14
	Diluted (Rs.)	0.75	0.23	0.10	0.99	0.22	0.14
(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 November, 2020 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

Date : -13/11/2021
Place : - Mumbai

For Worth Investment and Trading Company Limited



Nimit Ghatalia
Director
DIN : 07069841



WORTH INVESTMENT & TRADING COMPANY LIMITED
Balance Sheet as at 30th September 2021
(Rupees in thousands, unless otherwise stated)

	Schedule	As at 30th September 2021	As at 31st March 2021
ASSETS			
Financial assets			
Cash and cash equivalents	3	347.77	1,273.91
Investments	4	19,955.94	8,250.00
Other financial assets	5	256,254.12	87,415.11
		<u>276,557.83</u>	<u>96,939.02</u>
Non-financial assets			
Current tax assets (Net)	7d)	454.21	446.19
Deferred tax assets (Net)	7c)	2.07	2.07
Property, plant and equipment	8	2.10	2.10
Other non-financial assets	6	357.20	30.70
		<u>815.58</u>	<u>481.06</u>
Total assets		<u>277,373.41</u>	<u>97,420.08</u>
LIABILITIES AND EQUITY			
LIABILITIES			
Financial liabilities			
Trade payables	9	-	-
Total outstanding dues of micro enterprises and small enterprises		-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises		11,806.82	27.24
Borrowings	10	213,819.87	48,888.37
Other financial liabilities	11	356.20	356.20
Non-financial liabilities			
Provisions	12	442.45	442.45
EQUITY			
Equity share capital	13	32,800.00	32,800.00
Other equity	14	18,148.07	14,905.82
Total liabilities and equity		<u>277,373.41</u>	<u>97,420.08</u>



WORTH INVESTMENT & TRADING COMPANY LIMITED
Statement of Cash Flows for the period ended 30th September 2021
(Rupees in thousands, unless otherwise stated)

	For the period ended 30th September 2021	For the year ended 31st March 2021
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	3,242.25	600.42
Adjustments for:		
Preliminary Expenses Written Off	-	-
Operating profit before working capital changes	3,242.25	600.42
Adjustments for:		
Decrease/(Increase) in Other Financial Assets	(168,839.01)	(21,072.29)
Decrease/(Increase) in Other Non Financial Assets	(326.50)	(12.26)
Increase/(Decrease) in Trade Payables	11,779.58	17.34
Increase/(Decrease) in Other Financial Liabilities	-	240.00
Increase/(Decrease) in Provisions	-	23.75
Cash flow from operating activities post working capital changes	(154,143.68)	(20,203.04)
Direct taxes	(8.02)	(99.59)
Net cash flow from operating activities (A)	(154,151.70)	(20,302.63)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Proceeds from sale of Investment	(11,705.94)	-
Net cash used in investing activities (B)	(11,705.94)	-
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Borrowings	164,931.50	20,258.00
Net cash used in financing activities (C)	164,931.50	20,258.00
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	(926.14)	(44.63)
Cash and cash equivalents as at 1st April	1,273.91	1,318.54
Cash and cash equivalents as at 31st March	347.77	1,273.91
NET INCREASE IN CASH AND CASH EQUIVALENTS	(926.14)	(44.63)

Notes

1. The Cash Flow Statement has been prepared in accordance with 'Indirect method' as set out in Ind AS - 7 - 'Statement of Cash Flows', as notified under Section 133 of the Companies Act, 2013,

Cash and Cash Equivalents	As at 30th September 2021	As at 31st March 2021
Balances with banks	57.69	96.97
Cash on hand	290.08	1,176.94
Bank deposit with maturity more than 3 months but less than 12 months		
	347.77	1,273.91

This is the Statement of Cash Flow referred to in our report of even date





LIMITED REVIEW REPORT

**TO,
THE BOARD OF DIRECTORS,
WORTH INVESTMENT AND TRADING COMPANY LIMITED**

We have reviewed the accompanying statement of unaudited financial results of **WORTH INVESTMENT AND TRADING COMPANY LIMITED** ("the Company") for the quarter ended September 30th, 2021, being submitted by the Company in pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.

This statement, which is the responsibility of the Company's Management and approved by the 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.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to Review Financial Statements 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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.

**For DMKH & Co.
Chartered Accountants
FRN: 116886W**

Manish Kankani

**Manish Kankani
Partner**

M.No. 158020

UDIN: 21158020AAAAQS3849

Place: Mumbai

Date: 13th November, 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 30th September, 2021 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: 13/11/2021

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 30th September, 2021 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: 13/11/2021