

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.worthinvt.com

Date: 13th February, 2025

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 31st December 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. 13th February, 2025 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 31st December, 2024 along with the Limited Review Report.
2. Voluntary delisting of equity shares of the company from 'The Calcutta Stock Exchange Limited'

The meeting commenced today at 04 :00 p.m. and concluded at 05:20 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: 2025.02.13
17:22:05 +05'30'

Nimit Ghatalia
CEO and Director
DIN: 07069841

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Date: 13th February, 2025

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

Sub : Unaudited Result For The Quarter Ended 31st December, 2024

Dear Sir/Ma'am,

Pursuant to listing agreement we are enclosing herewith the Unaudited Financial Results for the quarter ended 31st December, 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: 2025.02.13
16:54:30 +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, 2024

Particulars	(Rs. In lacs)					
	Quarter Ended			Nine Months Ended		Year Ended
	31-Dec-24 (Unaudited)	30-Sep-24 (Unaudited)	31-Dec-23 (Unaudited)	31-Dec-24 (Unaudited)	31-Dec-23 (Unaudited)	31-Mar-24 (Audited)
Revenue from operations						
(i) Interest Income	130.09	130.51	107.97	387.17	298.01	439.99
(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	130.09	130.51	107.97	387.17	298.01	439.99
(II) Total Income	130.09	130.51	107.97	387.17	298.01	439.99
Expenses						
(i) Finance Costs	20.06	37.16	(35.22)	58.42	23.69	100.45
(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	6.64	10.23	3.90	26.14	16.29	33.02
(x) Depreciation, amortization and impairment	-	-	-	-	-	-
(xi) Others expenses (to be specified)	32.20	3.77	3.24	43.87	15.18	59.05
(III) Total Expenses	58.90	51.15	(28.09)	128.43	55.16	192.52
(IV) Profit / (loss) before exceptional items and tax (II-III)	71.19	79.36	136.06	258.74	242.85	247.46
(V) Exceptional items	-	-	-	-	-	-
(VI) Profit/(loss) before tax (IV -V)	71.19	79.36	136.06	258.74	242.85	247.46
(VII) Tax Expense:						
(1) Current Tax	18.51	20.63	-	67.27	-	-
(2) Deferred Tax	-	-	-	-	-	64.34
(VIII) Profit / (loss) for the period from continuing operations(VI-VII)	52.68	58.72	136.06	191.47	242.85	185.10
(IX) Profit/(loss) from discontinued operations	-	-	-	-	-	-
(X) Tax Expense of discontinued operations	-	-	-	-	-	-
(XI) Profit/(loss) from discontinued operations(After tax) (IX-X)	-	-	-	-	-	-
(XII) Profit/(loss) for the period (XI+XI)	52.68	58.72	136.06	191.47	242.85	185.10
(XIII) 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)	-	-	-	-	-	-
(XIV) Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)	52.68	58.72	136.06	191.47	242.85	185.10

(XV)	Earnings per equity share (for continuing operations)						
	Basic (Rs.)	0.01	0.04	2.15	0.05	3.84	2.44
	Diluted (Rs.)	0.01	0.04	2.15	0.05	3.84	2.44
(XVI)	Earnings per equity share (for discontinued operations)						
	Basic (Rs.)	-	-	-	-	-	-
	Diluted (Rs.)	-	-	-	-	-	-
(XVII)	Earnings per equity share (for continuing and discontinued operations)						
	Basic (Rs.)	0.01	0.04	2.15	0.05	3.84	2.44
	Diluted (Rs.)	0.01	0.04	2.15	0.05	3.84	2.44

Notes:

- 1) The Unaudited Financial Results for the quarter and nine months ended 31st December, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 13th February, 2025 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, 2024 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, 2024 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) During the quarter ended 31st Dec 2024 the Corporation had issued and allotted 22,24,30,200 ordinary shares of 1/- each, as fully paid up Bonus Shares in the proportion of 3 (Three) Bonus Share of 1/- each for every 2 (Two) existing ordinary share of 1/- each. Accordingly, the Earning Per Share (EPS) has been restated for current quarter .

Date : -13/02/2025
Place : - Mumbai

For Worth Investment and Trading Company Limited

Nimit Ghatalia

Nimit Ghatalia
Director
DIN : 07069841





Independent Auditor's Review Report On The Quarterly And Year To Date Unaudited Financial Results Of The Company Pursuant To The Regulation 33 Of SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015, as Amended

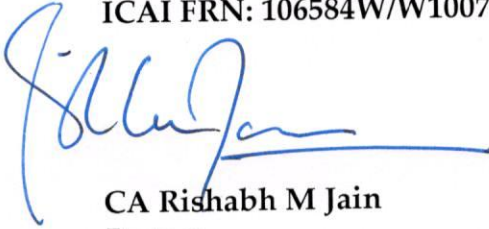
To,
The Board of Directors,
Worth Investment & Trading Company Limited

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 31st December, 2024 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirement) 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 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.

For Motilal & Associates LLP
(a member firm of M A R C K S Network)
Chartered Accountants
ICAI FRN: 106584W/W100751



CA Rishabh M Jain
Partner

Membership No.: 179547



Place : Mumbai
Date : 13th February, 2025

UDIN : 25179547BMMBDS1953

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 31st December, 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: 13/02/2025

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 31st December, 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: 13/02/2025