

# 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> November, 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> September 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> November, 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> September, 2024 along with the Limited Review Report.

The meeting commenced today at 04 :00 p.m. and concluded at 04:30 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: 2024.11.13 16:32:53  
+05'30'

Nimit Ghatalia  
CEO and Director  
DIN: 07069841

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**Date: 13<sup>th</sup> November, 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> September, 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> September 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: 2024.11.13  
16:27:04 +05'30'

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

**WORTH INVESTMENT & TRADING COMPANY LIMITED**

(CIN : L67120MH1980PLC343455)

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

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

**Cash Flow Statement**

(Rs. in Lakhs)

Particulars	Half Year Ended 30.09.2024	Year ended 31.03.2024
	Unaudited	Audited
<b>Cash flows from Operating Activities :</b>		
<b>Profit before tax for the Year</b>	187.55	247.46
<b>Adjustments to reconcile net profit to net cash provided by operating activities</b>		
Depreciation and Amortization		
Finance cost		
Others		
<b>Operating profit / (loss) before working capital changes</b>	<b>187.55</b>	<b>247.46</b>
<b>Movements in Working Capital:</b>		
(Increase)/decrease in Other Financial Assets	(5.87)	(1,266.33)
(Increase)/Decrease in Other Non Financial Assets	(2.53)	(8.40)
Increase/(decrease) in Trade payable	0.15	11.17
Increase/(Decrease) in Provisions	(0.20)	6.44
Increase/(Decrease) in Other Financial Liabilities	9.76	19.25
Increase/(Decrease) in Other Non Financial Liabilities		-
Increase/(Decrease) in Deferred Tax Assets	-	(1.98)
<b>Net Cash Generated From/ (Used in) operations</b>	<b>188.85</b>	<b>(990.40)</b>
Tax paid (net of refunds)	(5.43)	(36.51)
<b>Net Cash From/(Used in ) Operating Activities (A)</b>	<b>183.43</b>	<b>(1,026.91)</b>
<b>Cash Flows from Investing Activities :</b>		
Interest received	-	-
Proceeds From Sale of Fixed Assets	-	-
<b>Net cash from/(Used in) Investing Activities (B)</b>	<b>-</b>	<b>-</b>
<b>Cash flows from Financing Activities :</b>		
Proceeds From Borrowings	(433.24)	(759.46)
Issue of Share Capital including securities premium		2,082.18
<b>Net cash from/(Used in) Financing Activities (C)</b>	<b>(433.24)</b>	<b>1,322.71</b>
<b>Increase in Cash and Cash Equivalents during the year (A+B+C)</b>	<b>(249.82)</b>	<b>295.80</b>
Cash and Cash Equivalents at the beginning of the year	317.35	21.55
Cash and Cash Equivalents at the end of the year	67.54	317.35

for Worth Investment & Trading Company Limited  
(CIN : L67120MH1980PLC343455)*Nimit Ghatalia.*Nimit Ghatalia  
(Director)  
DIN: 07069841DATE : 13/11/2024  
Place : Mumbai

**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 30TH SEPTEMBER, 2024**

Particulars	(Rs. In Lakhs Except EPS)					
	Quarter Ended			Six Months Ended		Year Date
	3 months ended 30.09.2024	Preceding 3 months ended 30.06.2024	Corresponding 3 months ended in the previous year 30.09.2023	Year to date figure for current period 30.09.2024	Year to date figure for the previous year ended 30.09.2023	Year ended 31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>Revenue from operations</b>						
(i) Interest Income	130.51	126.57	98.57	257.08	190.04	439.99
<b>(I) Total Revenue from operations</b>	<b>130.51</b>	<b>126.57</b>	<b>98.57</b>	<b>257.08</b>	<b>190.04</b>	<b>439.99</b>
(II) Other Income (to be specified)						
<b>(III) Total Income (I+II)</b>	<b>130.51</b>	<b>126.57</b>	<b>98.57</b>	<b>257.08</b>	<b>190.04</b>	<b>439.99</b>
<b>Expenses</b>						
(i) Finance Costs	37.16	1.20	38.29	38.36	58.91	100.45
(ii) Employee Benefits Expenses	10.23	9.28	6.10	19.51	12.39	33.02
(iii) Depreciation, amortization and impairment	-	-	-	-	-	-
(iv) Others expenses (to be specified)	3.77	7.90	1.31	11.67	11.94	59.05
<b>(IV) Total Expenses (IV)</b>	<b>51.15</b>	<b>18.37</b>	<b>45.69</b>	<b>69.53</b>	<b>83.24</b>	<b>192.52</b>
(V) Profit / (loss) before exceptional items and tax (III-IV)	<b>79.36</b>	<b>108.19</b>	<b>52.88</b>	<b>187.55</b>	<b>106.80</b>	<b>247.46</b>
(VI) Exceptional items						
(VII) Profit/(loss) before tax (V -VI)	<b>79.36</b>	<b>108.19</b>	<b>52.88</b>	<b>187.55</b>	<b>106.80</b>	<b>247.46</b>
(VIII) Tax Expense:						
(1) Current Tax	20.63	28.13		48.76		64.34
(2) Deferred Tax						(1.98)
Profit / (loss) for the period from continuing operations(VII- VIII)	<b>58.72</b>	<b>80.06</b>	<b>52.88</b>	<b>138.78</b>	<b>106.80</b>	<b>185.10</b>
(IX) Profit/(loss) from discontinued operations						
(X) Tax Expense of discontinued operations						
(XII) Profit/(loss) from discontinued operations(After tax) (X-XI)						
<b>(XIII) Profit/(loss) for the period (IX+XII)</b>	<b>58.72</b>	<b>80.06</b>	<b>52.88</b>	<b>138.78</b>	<b>106.80</b>	<b>185.10</b>
<b>(XIV) 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>(XV)</b>						
<b>Earnings per equity share (for continuing and discontinued operations)</b>						
(XVI) Basic (Rs.)	0.04	0.05	0.84	0.09	1.69	2.44
Diluted (Rs.)	0.04	0.05	0.84	0.09	1.69	2.44
<b>(XVII) Earnings per equity share (for discontinued operations)</b>						
Basic (Rs.)						
Diluted (Rs.)						
<b>Earnings per equity share (for continuing and discontinued operations)</b>						
(XVIII) 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, 2024 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 Accounting Standards) Rules, 2015 as amended from time to time

Date : -13/11/2024  
Place : - Mumbai

For Worth Investment and Trading Company Limited

*Nihatelia*

Nimit Ghatelia  
Director  
DIN : 07069841



# WORTH INVESTMENT & TRADING COMPANY LIMITED

(CIN : L67120MH1980PLC343455)

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

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

## STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Lakhs)

Particulars	As at 30th September 2024	As at 31st March 2024
	Unaudited	Audited
<b>ASSETS</b>		
<b>Financial Assets</b>		
Cash and cash equivalents	67.54	317.35
Bank Balance other than above	-	-
Loans	5,547.86	5,541.99
Investments	199.56	199.56
<b>Non-Financial Assets</b>		
Deferred tax Assets (Net)	1.98	1.98
Property, Plant and Equipment	-	-
Other Non-financial assets	15.08	12.55
<b>Total Assets</b>	<b>5,832.01</b>	<b>6,073.43</b>
<b>Financial Liabilities</b>		
Trade Payables	148.91	148.76
Borrowings	1,947.31	2,380.55
Other financial liabilities	47.79	38.03
<b>Non-Financial Liabilities</b>		
Provisions	31.45	31.65
Current tax liabilities (Net)	79.51	36.18
Other Non financial liabilities	-	-
<b>EQUITY</b>		
Equity Share capital	1,482.87	1,002.87
Other Equity	2,094.18	2,435.39
<b>Total Liabilities and Equity</b>	<b>5,832.01</b>	<b>6,073.43</b>

(0.00)

for Worth Investment & Trading Company Limited  
(CIN : L67120MH1980PLC343455)

*Nimit Ghatalia*

Nimit Ghatalia

(Director)

DIN: 07069841



Place : Mumbai

Date : 13/11/2024



**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 half year ended September 30, 2024 ("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.

**For Motilal & Associates LLP**  
(Formerly known as Motilal & Associates)  
**Chartered Accountants**  
ICAI ERN: 106584W/W100751

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



Place : Mumbai  
Date : 13/11/2024  
UDIN : 24179547BKAVIW3152

## **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> September, 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: 13/11/2024

## **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> September, 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: 13/11/2024