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.worthinv.com

Date: 12th November, 2022

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

Sub: Unaudited Result For The Quarter Ended 30th September, 2022

Dear Sir/Ma'am,

Pursuant to listing agreement we are enclosing herewith the Unaudited Financial Results for the quarter ended 30th September 2022 with Limited Review Report of the Auditors.

Kindly acknowledge the same & oblige.

Thanking You,

Yours faithfully,

For Worth Investment and Trading Co Limited

NIMIT RAJESH GHATALIA Digitally signed by NIMIT RAJESH GHATALIA Date: 2022.11.12 16:10:18 +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 PERIOD ENDED 30TH SEPTEMBER, 2022

(i) In (ii) D (iii) R (iv) In	Particulars Revenue from operations Interest Income Interest Interest Interest Interest Interest Income Interest Income Interest Interes	3 months ended 30/09/2022 (Unaudited) 5,679.41 5,679.41 5,679.41 3,697.03	Quarter Ended 3 months ended 30/06/2022 (Unaudited) 8,583.65 8,583.65 8,583.65	3 months ended 30/09/2021 (Unaudited) 3,657.39 3,657.39 3,657.39	Year to date figure for current period 30.09.2022 (Unaudited) 14,263.06	ths Ended Year to date figure for the previous year ended 30.09.2021 (Unaudited) 4,735.71	Year Ended Current Year ended 31/03/2022 (Audited) 16,195.72
(i) In (ii) D (iii) R (iv) In	nterest Income lividend Income lental Income less and commission Income let gain on fair value changes let gain on derecognition of financial instruments under amortised cost category ale of products(including Excise Duty) ale of services thers (to be specified) lotal Revenue from operations ther Income (to be specified) lotal Income (I+II) lotal Income (I+II) lotal Income (I+II) spenses linance Costs lees and commission expense let loss on fair value changes et loss on derecognition of financial instruments inder amortised cost category inpairment on financial instruments lost of materials consumed urchases of Stock-in-trade hanges in Inventories of finished goods, stock-in- lade and work-in- progress imployee Benefits Expenses	5,679.41	8,583.65 	3,657.39 	14,263.06 	4,735.71 	16,195.72
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(viii) tr (ix) Ei (x) D (xi) 0	ade and work-in- progress mployee Benefits Expenses			-			
(ix) E1 (x) D (xi) O	mployee Benefits Expenses						
(x) D (xi) 0			-	-			-
(xi) 0		1,409.24	1,232.53	726.87	2,641.77	726.87	3,273.68
	epreciation, amortization and impairment	(001 00)	224770	456.60	1265.06	-	2 (24 45
IV) T	thers expenses (to be specified) otal Expenses (IV)	(981.83)	2,347.79	456.62	1,365.96	766.57	2,634.45
	rofit / (loss) before exceptional items and tax	4,124.44	3,580.32	1,183.49	7,704.76	1,493.44	11,943.81
	II-IV)	1,554.97	5,003.33	2,473.90	6,558.30	3,242.27	4,251.91
	xceptional items	1,554.57	3,003.33	2,473.90	0,330.30	3,442.27	4,231.71
	rofit/(loss) before tax (V -VI)	1,554.97	5,003.33	2,473.90	6,558.30	3,242.27	4,251.91
	ax Expense:	2,00 1111	3,000,00	2,170,70	0,000.00	9,4,1,2,2,7	1,202.72
	1) Current Tax						1,245.67
(2	2) Deferred Tax					-	
Pi	rofit / (loss) for the period from continuing						
IX) or	perations(VII-VIII)	1,554.97	5,003.33	2,473.90	6,558.30	3,242.27	3,006.24
	rofit/(loss) from discontinued operations	-		-		-	
	ax Expense of discontinued operations		•				-
	rofit/(loss) from discontinued operations(After						
	(X-XI)	4.554.05	F 002 22	2.472.00	· .	2 242 27	2,006,24
	rofit/(loss) for the period (IX+XII)	1,554.97	5,003.33	2,473.90	6,558.30	3,242.27	3,006.24
	ther Comprehensive Income (A) (i) Items that will not be reclassified to profit						
10	r loss (specify items and amounts)						
	i) Income tax relating to items that will not be						
	eclassified to profit or loss						
	ubtotal (A)	- m					
	3) (i) Items that will be reclassified to profit or						
lo	ss (specify items and amounts)						-
	i) Income tax relating to items that will be						
re	eclassified to profit or loss			-		-	-
St	ubtotal (B)						
0	ther Comprehensive Income (A + B)						
(2	otal Comprehensive Income for the period KIII+XIV) (Comprising Profit (Loss) and other omprehensive Income for the period)						
E	arnings per equity share (for continuing						
	perations)						
	asic (Rs.)	0.25	1.53	0.75	1.07	0.99	0.92
	iluted (Rs.)	0.25	1.53	0.75	1.07	0.99	0.92
XVII) o	arnings per equity share (for discontinued perations)						
	asic (Rs.)						



Earnings per equity share (for continuing and discontinued operations)				
Basic (Rs.)				
Diluted (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 12th November, 2022 and also Audit Report
| 2) 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 | For Worth Investment and Trading Company Limited | For Worth Investme

For Worth Investment and Trading Company Limited

Date : - 12/11/2022 Place : - Mumbai

Nimit Ghatalia
Director
DIN: 07069841



WORTH INVESTMENT & TRADING CO LTD Statement of Assets and Liabilities as at September 30,2022

	Standalone	Standalone		
Particulars	As at 30.09.2022 (Unaudited)	As at 31.03.2022 (Audited)		
ASSETS				
Financial assets				
Cash and cash equivalents	233.32	35,350.18		
Investments	19,955.94	19,955.94		
Loans	476,095.60	333,012.15		
Sub Total - Financial Assets	496,284.86	388,318.28		
Non-financial assets				
Current tax assets (Net)	686.48	1,288.30		
Deferred tax assets (Net)	2.07	2.07		
Property, plant and equipment	2.10	2.10		
Other non-financial assets	421.57	351.49		
Sub Total - Non-Financial Asset	1,112.22	1,643.96		
Total assets	497,397.08	389,962.24		
LIABILITIES AND EQUITY				
LIABILITIES				
Financial liabilities				
Trade payables	25,651.91	11,791.96		
Borrowings	350,233.16	322,628.13		
Other financial liabilities	4,731.31	2,116.21		
Sub Total - Financial Liabilities	380,616.38	336,536.30		
Non-financial liabilities				
Provisions	2,414.33	2,713.87		
Sub Total - Non-Financial Liabilities	2,414.33	2,713.87		
EQUITY				
Equity share capital	63,300.00	32,800.00		
Other equity	51,066.37	17,912.07		
Total Equity	114,366.37	50,712.07		
Total liabilities and equity	497,397.08	389,962.24		

For Worth Investment and Trading Company Limited

Date : - 12/11/2022 Place : - Mumbai

Nhatalia. Nimit Ghatalia Director

DIN: 07069841



		For the year ended 30th September	For the year ended 31st March 2022
Α.	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit before tax	6,558.30	4,251.92
	Adjustments for:	0,330.30	4,231.32
	Preliminary Expenses Written Off		
	Operating profit before working capital changes	6,558.30	4,251.92
	Adjustments for:		
	Decrease/(Increase) in Other Financial Assets	(143,083.45)	(245,597.02
	Decrease/(Increase) in Other Non Financial Assets	(70.08)	(320.79
	Increase/(Decrease) in Trade Payables	13,859.95	11,764.72
	Increase/(Decrease) in Other Financial Liabilities	2,615.10	1,760.01
	Increase/(Decrease) in Provisions	(299.54)	2,271.42
	Cash flow from operating activities post working capital changes	(120,419.71)	(225,869.75
	Direct taxes	601.82	(2,087.79
	Net cash flow from operating activities (A)	(119,817.89)	(227,957.54
	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Investment		(11,705.94
	Net cash used in investing activities (B)		(11,705.94
	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from Borrowings	27,605.03	273,739.76
	Issue of Share Capital including securities premium	57,096.00	
	Net cash used in financing activities (C)	84,701.03	273,739.76
	NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	(35,116.87)	34,076.28
	Cash and cash equivalents as at 1st April	35,350.18	1,273.90
	Cash and cash equivalents as at 31st March	233.32	35,350.18
	NET INCREASE IN CASH AND CASH EQUIVALENTS	(35,116.87)	34,076.28
	Notes		
	1. The Cash Flow Statement has been prepared in accordance with 'Indirect method' as set out in Ind As	5 - 7 - 'Statement of Cash Flows', as notified und	er Section 133 of the
	Cook and Cook Freehalants	As at	As at
	Cash and Cash Equivalents	30th September	31st March 2022
	Balances with banks	170.69	35,187.56
	Cash on hand	62.63	162.63
	Bank deposit with maturity more than 3 months but less than 12 months		
		233.32	35,350.18

For Worth Investment and Trading Company Limited

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

Date : - 12/11/2022 Place : - Mumbai

Nimit Ghatalia
Director
DIN: 07069841

WEST MEN,





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 and half year ended September 30, 2022, 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 Digitally signed by MANISH KANKANI Date: 2022.11.12 [16:03:59 +05'30']

Manish Kankani

Partner

M.No. 158020

UDIN: 22158020BCYGNK8104

Place: Mumbai

Date: November 12, 2022

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 30th September, 2022 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

Bive l. Gholali

CFO

Date: 12/11/2022

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 30th September, 2022 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: 12/11/2022