

# **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.worthinv.com](http://www.worthinv.com)

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**Date: 12<sup>th</sup> 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 30<sup>th</sup> September, 2022

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 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**

(Rs. In 000)

	Particulars	Quarter Ended			Six Months Ended		Year Ended
		3 months ended 30/09/2022	3 months ended 30/06/2022	3 months ended 30/09/2021	Year to date figure for current period 30.09.2022	Year to date figure for the previous year ended 30.09.2021	Current Year ended 31/03/2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	<b>Revenue from operations</b>						
(i)	Interest Income	5,679.41	8,583.65	3,657.39	14,263.06	4,735.71	16,195.72
(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)	-	-	-	-	-	-
<b>(I)</b>	<b>Total Revenue from operations</b>	<b>5,679.41</b>	<b>8,583.65</b>	<b>3,657.39</b>	<b>14,263.06</b>	<b>4,735.71</b>	<b>16,195.72</b>
(II)	Other Income (to be specified)	-	-	-	-	-	-
<b>(III)</b>	<b>Total Income (I+II)</b>	<b>5,679.41</b>	<b>8,583.65</b>	<b>3,657.39</b>	<b>14,263.06</b>	<b>4,735.71</b>	<b>16,195.72</b>
	<b>Expenses</b>						
(i)	Finance Costs	3,697.03	-	-	3,697.03	-	6,035.68
(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	1,409.24	1,232.53	726.87	2,641.77	726.87	3,273.68
(x)	Depreciation, amortization and impairment	-	-	-	-	-	-
(xi)	Others expenses (to be specified)	(981.83)	2,347.79	456.62	1,365.96	766.57	2,634.45
<b>(IV)</b>	<b>Total Expenses (IV)</b>	<b>4,124.44</b>	<b>3,580.32</b>	<b>1,183.49</b>	<b>7,704.76</b>	<b>1,493.44</b>	<b>11,943.81</b>
	Profit / (loss) before exceptional items and tax (III-IV)	1,554.97	5,003.33	2,473.90	6,558.30	3,242.27	4,251.91
(V)	Exceptional items	-	-	-	-	-	-
(VI)	Profit/(loss) before tax (V -VI)	1,554.97	5,003.33	2,473.90	6,558.30	3,242.27	4,251.91
(VII)	Tax Expense:						
(1)	Current Tax	-	-	-	-	-	1,245.67
(2)	Deferred Tax	-	-	-	-	-	-
(IX)	Profit / (loss) for the period from continuing operations(VII-VIII)	1,554.97	5,003.33	2,473.90	6,558.30	3,242.27	3,006.24
(X)	Profit/(loss) from discontinued operations	-	-	-	-	-	-
(XI)	Tax Expense of discontinued operations	-	-	-	-	-	-
(XII)	Profit/(loss) from discontinued operations(After tax) (X-XI)	-	-	-	-	-	-
<b>(XIII)</b>	<b>Profit/(loss) for the period (IX+XII)</b>	<b>1,554.97</b>	<b>5,003.33</b>	<b>2,473.90</b>	<b>6,558.30</b>	<b>3,242.27</b>	<b>3,006.24</b>
<b>(XIV)</b>	<b>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>(XV)</b>	<b>Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)</b>						
<b>(XVI)</b>	<b>Earnings per equity share (for continuing operations)</b>						
	Basic (Rs.)	0.25	1.53	0.75	1.07	0.99	0.92
	Diluted (Rs.)	0.25	1.53	0.75	1.07	0.99	0.92
<b>(XVII)</b>	<b>Earnings per equity share (for discontinued operations)</b>						
	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 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**

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

*Nhatalia*  
Nimit Ghatalia  
Director  
DIN: 07069841





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

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

**For Worth Investment and Trading Company Limited**

Date : - 12/11/2022

Place : - Mumbai

*Nhatalia.*

**Nimit Ghatalia**  
**Director**

DIN: 07069841



WORTH INVESTMENT & TRADING COMPANY LIMITED  
Statement of Cash Flows for the period ended 30th September 2022  
(Rupees unless otherwise stated)

	For the year ended 30th September	For the year ended 31st March 2022
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit before tax	6,558.30	4,251.92
Adjustments for:		
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)
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Investment	-	(11,705.94)
Net cash used in investing activities (B)	-	(11,705.94)
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
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 - 7 - 'Statement of Cash Flows', as notified under Section 133 of the

Cash and Cash Equivalents	As at 30th September	As at 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

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

For Worth Investment and Trading Company Limited

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

*Nhatalia*  
Nimit Ghatalia  
Director  
DIN: 07069841





**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  
KANKANI | 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 30<sup>th</sup> 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

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 30<sup>th</sup> 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