

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

27th May, 2026

To
The Manager
Listing Department
BSE Limited.
Phiroze Jeejeebhoy Towers
Dalal Street, Fort
Mumbai – 400 001

Scrip Code: 538451

Sub: Outcome of Board Meeting held on Wednesday, 27th May, 2026

Reference: Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations")

Dear Sir/Madam,

This is to inform you that a meeting of the board of directors of the company was held today i.e. on Wednesday, 27th May, 2026 at the registered office of the company, *inter alia*, to consider and take on record the Audited Financial Results (on standalone basis) of the company for the fourth quarter and year ended on 31st March, 2026, pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and basis recommendation of the Audit Committee has, inter alia, approved the following.

a. Audited Standalone Financial Results of the Company for the fourth quarter and year ended March 31, 2026 along with Audit Report by Statutory Auditors of the Company and a declaration regarding Audit Report with unmodified opinion;

Kindly find attached herewith a copy of the Audited standalone financial results along with Audit Report of the company for the fourth quarter and year ended on 31st March 2026, and declaration regarding Audit Report with unmodified opinion.

Further, please note that in terms of the SEBI (Prohibition of Insider Trading) Regulations, 2015, the trading window of the Company will be open after 48 hours after the announcement of the said results.

Kindly take the same on your record and oblige.

Board meeting commenced at 05.00 P.M and concluded at 08.00 P.M

Thanking you,

Kindly take the same on record.

For Worth Investment & Trading Co Limited

Nimit Ghatalia
Director
DIN: 07069841

INDEPENDENT AUDITOR'S REPORT ON THE AUDIT OF FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS

Worth Investment & Trading Co. Ltd

Opinion

We have audited the accompanying quarterly financial results of “**Worth Investment & Trading Co. Ltd**” (“the Company”) for the quarter ended 31st March, 2026 (‘the Statement’), and year to date result for the period from 1st April, 2025 to 31st March, 2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the “Listing Regulations”).

In our opinion and to the best of our information and according to the explanations given to us these financial results:

1. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
2. gives a true and fair view, in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 (‘the Act’), read with Companies (Indian Accounting Standards) Rules, 2015 (‘the Rules’), as amended, the relevant circulars, guidelines and directions issued by the Reserve Bank of India (‘RBI’) from time to time (‘RBI Guidelines’) and other accounting principles generally accepted in India, of the standalone net profit, other comprehensive income and other financial information of the Company for the year ended 31st March, 2026

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor’s Responsibilities for the Audit of the Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management’s Responsibilities for the Financial Results

These quarterly financial results as well as the year-to-date financial results have been prepared on the basis of the interim financial statements. The Company’s Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, ‘Interim Financial Reporting’ prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing

Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to Financial Statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

1. The annual financial results dealt with by this report have been prepared for the express purpose of filing with stock exchanges. These results are based on and should be read with the audited financial statements of the Company for the year ended March 31, 2026 on which we have issued an unmodified audit opinion vide our report dated 27th May, 2026.
2. The Statement includes the Standalone financial results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial and the published unaudited year to date figures up to the third quarter of the current financial year prepared in accordance with the recognition and measurement principles laid down under Indian Accounting Standard 34 'Interim Financial Reporting', compiled by the management of the Company, which were subject to limited review by us.

Our opinion is not modified in respect of the above matter

for Motilal & Associates LLP
(a member firm of M A R C K S Network)

Chartered Accountants

ICAI FRN: 106584W/W100751

Motilal Jain
Partner
ICAI MRN: 036811



Place: Mumbai
Date: 27th May, 2026
UDIN: 26036811WJZALS2799

WORTH INVESTMENT & TRADING CO LTD

(CIN : L67120MH1980PLC343455)

Reg Office: 497/501, Village Biloshi, Taluka Wada, Thane, Maharashtra

PHONE NO.: 022-62872900 E-MAIL: worthinvestmenttrading@gmail.com

WEBSITE: www.worthinv.com

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED ON MARCH 31, 2026

(Rs. in Lacs except EPS)

Particulars	Quarter ended			Year Ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	Audited	Unaudited	Audited	Audited	Audited
Revenue from operations					
(i) Interest Income	825.78	186.08	125.16	1,258.24	512.33
(ix) Other Income	-	-	-	-	-
(I) Total Revenue from operations	825.78	186.08	125.16	1,258.24	512.33
(II) Total Income	825.78	186.08	125.16	1,258.24	512.33
Expenses					
(i) Finance Costs	471.96	65.37	105.79	577.69	164.24
(ix) Employee Benefits Expenses	30.86	9.91	9.56	50.65	35.70
(x) Depreciation, amortization and impairment	-	-	-	-	-
(xi) Others expenses (to be specified)	147.43	1.87	11.11	156.62	54.95
(III) Total Expenses	650.25	77.14	126.46	784.96	254.78
(IV) Profit / (loss) before exceptional items and tax (II-III)	175.53	108.94	(1.30)	473.28	257.55
(V) Exceptional items	-	-	-	-	-
(VI) Profit/(loss) before tax (IV -V)	175.53	108.94	(1.30)	473.28	257.55
(VII) Tax Expense:					
(1) Current Tax	45.64	28.32	(0.51)	123.05	66.76
(2) Deferred Tax	(0.17)	0.12	0.79	0.20	0.79
(3) Short/(Excess) provision for earlier years	-	-	-	-	-
(VIII) Profit / (loss) for the period from continuing operations(VI-VII)	130.07	80.49	(1.58)	350.03	190.00
(IX) Profit/(loss) from discontinued operations	-	-	-	-	-
(X) Tax Expense of discontinued operations	-	-	-	-	-
Profit/(loss) from discontinued operations(After tax) (IX-X)	-	-	-	-	-
(XII) Profit/(loss) for the period (XI+XI)	130.07	80.49	(1.58)	350.03	190.00
(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)	(XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)	130.07	80.49	(1.58)	350.03	190.00
(XV)	Earnings per equity share (for continuing operations)					
	Basic (Rs.)	0.035	0.02	(0.00042)	0.094	0.05
	Diluted (Rs.)	0.035	0.02	(0.00042)	0.094	0.05
(XVI)	Earnings per equity share (for discontinued operations)					
	Basic (Rs.)	-	-	-	-	-
	Diluted (Rs.)	-	-	-	-	-
(XVII)	Earnings per equity share (for continuing and discontinued operations)					
	Basic (Rs.)	0.035	0.02	(0.00042)	0.094	0.05
	Diluted (Rs.)	0.035	0.02	(0.00042)	0.094	0.05
	Paid Up Equity Share Capital (Face Value Rs 1/- Each)	3,707.17	3,707.17	3,707.17	3,707.17	3,707.17

- 1 The Audited financial results for the quarter & year ended 31st March, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 27th May, 2026 . The Statutory Auditors have expressed an unmodified audit opinion. The Financial Results are prepared in accordance with Companies (Indian Accounting Standard) Rule, 2015 as prescribed under Section 133 of the Companies Act, 2013.
- 2 The figures of the last quarter are the balancing figures between audited figures in respect of full financial year and unaudited published year to date figures upto the third quarter of the respective financial year.
- 3 The Board of Directors of the Company have not recommended dividend for the financial year 2025-26
- 4 The figures have been regrouped and/or reclassified wherever necessary

For Worth Investment and Trading Company Limited

Place : Mumbai
Date : 27/05/2026

Nimit Ghatalia
Director
DIN : 07069841



WORTH INVESTMENT & TRADING COMPANY LIMITED
Balance Sheet as at 31st March 2026

(Rs. in Lacs)

Particulars	As at 31st March 2026	As at 31st March 2025
ASSETS		
Financial assets		
Cash and cash equivalents	32.31	72.64
Bank Balances other than Cash & Cash Equivalents above	-	-
Trade Receivables	304.44	-
Loans	33,699.95	6,056.23
Investments	330.65	275.62
Other Financial Assets	-	-
	34,367.34	6,404.49
Non-financial assets		
Current tax assets (Net)	0.99	1.19
Deferred tax assets (Net)	-	-
Property, plant and equipment	-	-
Right-of-Use Assets	-	-
Intangible Assets under Development	-	-
Other Intangible Assets	22.23	17.64
Other non-financial assets	23.22	18.82
	34,390.56	6,423.35
Total assets		
LIABILITIES AND EQUITY		
LIABILITIES		
Financial liabilities		
Payables		
(A) Trade Payables		
(i) total outstanding dues of micro enterprises and small enterprises	0.77	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	19.11	29.12
(B) Other Payables		
(i) total outstanding dues of micro enterprises and small enterprises	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
Borrowings	29,603.73	2,157.27
Other Financial Liabilities	65.57	51.18
	29,689.17	2,237.56
Non-Financial Liabilities		
Provisions	145.72	34.75
Other non-financial liabilities	97.38	42.77
	243.10	77.53
EQUITY		
Equity share capital	3,707.17	3,707.17
Preference Share Capital	-	-
Other equity	751.13	401.09
	4,458.30	4,108.26
Total liabilities and equity	34,390.56	6,423.35

For Worth Investment and Trading Company Limited

N. Ghatalia

Nimit Ghatalia
Director
DIN : 07069841



Place : Mumbai
Date : 27/05/2026

WORTH INVESTMENT & TRADING COMPANY LIMITED
Statement of Cash Flows for the year ended 31st March 2026

(Rs. in Lacs)

Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	473.28	257.55
Adjustments for:		
Others	473.28	257.55
Operating profit before working capital changes		
Adjustments for:		
Decrease/(Increase) in Inventories	(27,643.71)	(514.24)
Decrease/(Increase) in Loans	(304.44)	-
Decrease/(Increase) in Trade Receivables	-	-
Decrease/(Increase) in Other Financial Assets	(4.59)	(5.09)
Decrease/(Increase) in Other Non Financial Assets	(9.21)	(119.68)
Increase/(Decrease) in Trade Payables	14.39	13.15
Increase/(Decrease) in Other Financial Liabilities	27,446.46	-
Increase/(Decrease) in Borrowings	54.61	6.59
Increase/(Decrease) in Other Non-Financial Liabilities	110.96	3.11
Increase/(Decrease) in Provisions	137.75	(358.61)
Cash flow from operating activities post working capital changes		
	(123.05)	(66.76)
Less : Taxes Paid	14.70	(425.37)
Cash flow from operating activities post working capital changes(A)		
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Investment	(55.03)	(76.06)
Interest received	-	-
Net cash used in investing activities (B)	(55.03)	(76.06)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Repayment of borrowings	-	(223.28)
Loans taken	-	480.00
Issue of Share Capital including securities premium	-	256.72
Net cash used in financing activities (C)		
	(40.33)	(244.71)
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)		
	72.64	317.35
Cash and cash equivalents at the beginning of the period	32.31	72.64
Cash and cash equivalents at the closing of the period		

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, read with the relevant rules issued thereunder.

Cash and Cash Equivalents	As at 31st March 2026	As at 31st March 2025
Balances with banks	0.67	0.21
Cheque in Hand	-	-
Cash on hand	31.63	72.43
	32.31	72.64

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

For Worth Investment and Trading Company Limited

Nimit Ghatalia
Nimit Ghatalia
Director
DIN : 07069841



Place : Mumbai
Date : 27/05/2026

WORTH INVESTMENT & TRADING CO LTD

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27th May, 2026

To
The Manager
Listing Department
BSE Limited.
Phiroze Jeejeebhoy Towers
Dalal Street, Fort
Mumbai – 400 001

Scrip Code: 538451

Sub: Declaration/Certification on Financial Results for the fourth quarter and year ended on 31st March 2026

Dear Sir/Madam,

Pursuant to regulation 33(2) (a) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we the undersigned hereby certify that the financial results for the fourth quarter and year ended on 31st March 2026, do not contain any false or misleading statement or figures that do not omit any material fact which may make the statements or figures contained therein misleading.

This is for your information and records

Thanking you

Yours faithfully,

For Worth Investment & Trading Co Limited

Nimit Ghatalia

Nimit Ghatalia
Executive Director

Bina R. Ghatalia

Bina Ghatalia
CFO



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27th May, 2026

To
The Manager
Listing Department
BSE Limited.
Phiroze Jeejeebhoy Towers
Dalal Street, Fort
Mumbai – 400 001

Sub: Declaration in respect of Unmodified opinion on Audited Financial Results for the Financial year ended March 31, 2026

Reference: Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations")

Dear Sir/Madam,

Pursuant to Regulations 33(3)(d) of SEBI Listing Regulations, we hereby declare and confirm that the Auditors of the Company, Motilal & Associates LLP, Chartered Accountants (ICAI Firm Registration No.:106584W) have issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company for the fourth quarter & financial year ended March 31, 2026 as approved by the board in its meeting held on 27th May, 2026.

Kindly take the above information on your record.

Thanking you,

Yours faithfully,

For Worth Investment & Trading Co Limited

Nimit Ghatalia

Nimit Ghatalia
Executive Director
DIN: 07069841



Place: Mumbai