

INDOWORTH HOLDINGS LIMITED

(Formerly Uniworth Securities Limited)
2, Nazim Ali Lane, Green Acres, 4th Floor Flat - 4A
Kolkata - 700019

CIN : 151900WB1983PLC227356

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2018

Sl No	Particulars	CONSOLIDATED						STANDALONE					(Rs.in Lakhs)				
		3 months ended (30/09/2018) Unaudited	3 months ended (30/09/2017) Unaudited	3 months ended (30/06/2018) Unaudited	Half year ended (30/09/2018) Unaudited	Half year ended (30/09/2017) Unaudited	Year ended (31/03/2018) Audited	3 months ended (30/09/2018) Unaudited	3 months ended (30/09/2017) Unaudited	3 months ended (30/06/2018) Unaudited	Half year ended (30/09/2018) Unaudited	Half year ended (30/09/2017) Unaudited		Year ended (31/03/2018) Audited			
I	Revenue from operations																
	a) Sales of Products	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	b) Other Operating Revenue	-	9.65	-	-	-	-	-	12.40	-	18.77	-	9.65	-	12.40	-	18.77
II	Other Income	-	9.65	-	-	-	-	-	12.40	-	18.77	-	9.65	-	12.40	-	18.77
III	Total Revenue (I+II)	-	9.65	-	-	-	-	-	12.40	-	18.77	-	9.65	-	12.40	-	18.77
IV	Expenses																
	a) Cost of materials Consumed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	b) Purchase of Traded Goods	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	c) Changes in inventories of finished goods, Work in progress and Stock in trade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	d) Excise Duty (Refer Note-2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	e) Employee benefit expenses	2.05	2.75	1.52	3.57	2.05	2.05	2.05	4.26	2.05	9.30	2.05	2.75	4.26	2.05	9.30	2.05
	f) Finance Cost	0.09	0.18	0.17	0.26	0.17	0.17	0.17	0.37	0.09	0.70	0.17	0.18	0.37	0.09	0.70	0.17
	g) Depreciation and amortisation expense	0.36	0.37	0.36	0.72	0.36	0.36	0.36	0.75	0.36	1.44	0.36	0.37	0.75	0.36	1.44	0.36
	h) Other Expenses	1.64	2.67	3.56	5.20	1.44	1.44	1.44	2.78	1.44	8.91	1.44	2.53	2.64	1.44	8.02	1.44
	Total Expenses	4.14	5.97	5.61	9.75	3.94	3.94	3.94	8.16	3.94	20.35	3.94	5.83	8.02	3.94	19.46	3.94
V	Profit/(Loss) before exceptional items and tax (III-IV)	(4.14)	3.68	(5.61)	(9.75)	(3.94)	(3.94)	(3.94)	4.24	(3.94)	(0.11)	(3.94)	3.82	(4.38)	(3.94)	0.78	(3.94)
VI	Exceptional Items	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	(4.14)	3.68	(5.61)	(9.75)	(3.94)	(3.94)	(3.94)	4.24	(3.94)	(0.11)	(3.94)	3.82	(4.38)	(3.94)	0.78	(3.94)
VIII	Tax Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Current Tax	-	1.11	-	-	-	-	-	1.28	-	0.26	-	1.11	-	-	-	-
	Deferred Tax	-	-	-	-	-	-	-	-	-	(0.02)	-	-	-	-	-	-
IX	Profit/(Loss) from Ordinary Activities after Tax (VII-VIII)	(4.14)	2.57	(5.61)	(9.75)	(3.94)	(3.94)	(3.94)	2.96	(3.94)	(0.35)	(3.94)	2.71	(4.38)	(3.94)	0.54	(3.94)
X	Extraordinary items (net of tax expense)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
XI	Profit/(Loss) for the period (IX-X)	(4.14)	2.57	(5.61)	(9.75)	(3.94)	(3.94)	(3.94)	2.96	(3.94)	(0.35)	(3.94)	2.71	(4.38)	(3.94)	0.54	(3.94)
XII	Other Comprehensive Income (Net of tax, net credit/charges)	(0.53)	(0.02)	(1.33)	(1.86)	(0.53)	(0.53)	(0.53)	(20.37)	(0.53)	(1.33)	(0.53)	(0.02)	(20.37)	(0.53)	(1.33)	(0.53)
XIII	Total Comprehensive Income (XI+XII)	(4.67)	2.55	(6.94)	(11.61)	(4.47)	(4.47)	(4.47)	(17.41)	(4.47)	(1.68)	(4.47)	2.69	(17.27)	(4.47)	(0.79)	(4.47)
	Paid-up Equity Share Capital																
	a) Fully Paid Up (Rs.10/- Each Fully Paid Up Previous Year)	124.48	124.48	124.48	124.48	124.48	124.48	124.48	124.48	124.48	124.48	124.48	124.48	124.48	124.48	124.48	124.48
	b) Partly Paid Up	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Earning per Share (EPS)																
	a) Basic & Diluted EPS (Rs.)	(0.38)	0.20	(0.56)	(0.93)	(0.36)	(0.36)	(0.36)	(1.40)	(0.36)	(0.13)	(0.36)	0.22	(1.39)	(0.36)	0.06	(0.36)
	b) Basic & Diluted EPS (Rs.)	(0.38)	0.20	(0.56)	(0.93)	(0.36)	(0.36)	(0.36)	(1.40)	(0.36)	(0.13)	(0.36)	0.22	(1.39)	(0.36)	0.06	(0.36)



INDOWORTH HOLDINGS LIMITED
STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2018

Rs in Lakhs

Particulars	CONSOLIDATED				STANDALONE			
	As at 30th September, 2018		As at 31st March, 2018		As at 30th September, 2018		As at 31st March, 2018	
	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited
A. ASSETS								
1 Non-current assets								
(a) Property, Plant and Equipment	7.75	8.08			7.75	8.08		
(b) Capital work-in-progress	-	-			-	-		
(c) Investment Property	-	-			-	-		
(d) Goodwill	-	-			-	-		
(e) Other Intangible assets	-	-			-	-		
(f) Intangible assets under development	-	-			-	-		
(g) Biological Assets other than bearer plants	-	-			-	-		
(h) Financial Assets								
(i) Investments	32.12	33.98			32.12	33.98		
(ii) Trade receivables	-	-			-	-		
(iii) Loans	-	-			-	-		
(iv) Others financial assets	-	-			-	-		
	32.12	33.98			32.12	33.98		
(i) Deferred tax assets (net)	-	-			-	-		
(j) Other non-current assets	-	-			1.75	1.75		
Total Non-Current Assets		39.87		42.06		46.62		48.81
2 Current assets								
(a) Inventories	0.31	0.31			0.31	0.31		
(b) Financial Assets								
(i) Investments	-	-			-	-		
(ii) Trade receivables	15.98	15.98			16.32	15.98		
(iii) Cash and cash equivalents	10.12	9.66			6.07	8.56		
(iv) Other bank balances	-	-			-	-		
(v) Loans	-	-			-	-		
(vi) Others financial assets	-	-			-	-		
	26.10	25.64			22.39	24.54		
(c) Current Tax Assets (Net)	10.42	10.42			10.42	10.42		
(d) Other current assets	1,418.01	1,412.95			1,420.96	1,412.95		
Total Current Assets		1,454.84		1,449.32		1,454.08		1,448.22
Total Assets		1,494.71		1,491.38		1,500.70		1,497.03
B. EQUITY AND LIABILITIES								
1 Equity								
(a) Equity Share capital	124.48	124.48			124.48	124.48		
(b) Other Equity	33.79	45.40			40.74	52.00		
(c) Minority Interest	-	-			-	-		
Total Equity		158.27		169.88		165.22		176.48
II LIABILITIES								
1 Non-current liabilities								
(a) Financial Liabilities								
(i) Borrowings	1.66	2.91			1.66	2.91		
(ii) Trade payables	-	-			-	-		
(iii) Other financial liabilities	1.66	2.91			1.66	2.91		
	1.66	2.91			1.66	2.91		
(b) Provisions	-	-			-	-		
(c) Deferred tax liabilities (Net)	0.23	0.23			0.23	0.23		
(d) Other non-current liabilities	-	-			-	-		
Total Non-Current Liabilities		1.89		3.14		1.89		3.14
2 Current liabilities								
(a) Financial Liabilities								
(i) Borrowings	1,284.00	1,284.00			1,284.00	1,284.00		
(ii) Trade payables	-	-			-	-		
(iii) Other financial liabilities	2.43	2.43			2.43	2.43		
	1,286.43	1,286.43			1,286.43	1,286.43		
(b) Other current liabilities	38.37	22.18			37.41	21.23		
(c) Provisions	9.75	9.75			9.75	9.75		
(d) Current Tax Liabilities (Net)	-	-			-	-		
Total Current Liabilities		1,334.55		1,318.36		1,333.59		1,317.41
Total Liabilities		1,336.44		1,321.50		1,335.48		1,320.55
Total Equity and Liabilities		1,494.71		1,491.38		1,500.70		1,497.03

Note:

- These financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013
- The format for unaudited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated 30th November, 2015 has been modified to comply with the requirements of SEBI's Circular CIR/CFD/FAC/62/2016 dated 5th July 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013 as applicable to the companies that are required to comply with Ind AS.
- The above financial results were reviewed by the Audit Committee of the Company and approved by the Board of Directors of the Company at its meeting on 13th November, 2018. The statutory Auditors of the Company have carried out a Limited Review of the financial results for the quarter and half year ended 30th September, 2018 in terms of Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulation, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016
- Computation of deferred tax assets/liabilities will be considered at the year end.
- Figures of the previous periods have been regrouped / recast, wherever necessary, to conform to current period's classification

Place : Kolkata
Dated : 13th November, 2018.



By Order of the Board
For INDOWORTH HOLDINGS LIMITED
(formerly Uniworth Securities Limited)
Director
[Signature]
Director



**REVIEW REPORT
TO THE BOARD OF DIRECTORS OF
INDOWORTH HOLDINGS LIMITED**

1. We have reviewed the accompanying statement of unaudited consolidated and Standalone financial results ('the Statement') of Indoworth Holdings Limited ('the Company') for the quarter and half year ended 30th September, 2018 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations and Disclosure Requirements.') Regulation, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. This Statement which is the responsibility of the responsibility of the Company's Management and approved by the Board of Directors has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial results based on our review
2. We conducted our review of the statement in accordance with the Standard on Review Engagement (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 Statement is free of material misstatement. A review is limited primarily to inquired 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.
3. We wish to draw attention to our following comment observation
 - a) *Deferred Tax Assets/Liabilities have neither been ascertained nor accounted for in the books of account as on September 30, 2018.*
4. Based on our review conducted and read with our comments in paragraph 3(a) above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013, read with relevant Rules issued thereunder and recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (LISTING Obligation and Disclosure Requirements) Regulation, 2015, read with SEBI Circular No CIR /CFD/FAC/62/2016 dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Goenka Shaw & Co
Chartered Accountants

FR. No. 319075E

(CA. Kishore Kumar Shaw)

Partner

Membership No. 052284

Place: Kolkata

Date : 13th November, 2018

