

INDOWORTH HOLDINGS LIMITED

(Formerly Uniworth Securities Limited)

30th May, 2025

The Secretary
BSE Limited
1st Floor, P J Towers
Dalal Street
Mumbai – 400 001

Dear Sir,

Sub : Outcome of Board Meeting dated May 30, 2025

Ref : Regulation 30, 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Re : Scrip Code 512408

This is to inform you that the Board of Directors of the Company at its Meeting held today i.e. on May 30, 2025 has approved following:

- (a) Audited Financial Results of the Company for the Quarter and Year ended March 31, 2025 alongwith the Statement of Assets and Liabilities.
- (b) Pursuant to Regulation 33 of the Listing Regulations, we are enclosing herewith the Audited Financial Results for the Quarter and Year ended 31st March, 2025 alongwith Statement of Assets and Liabilities in the Prescribed format and the Auditors Report on the Annual Audited Financial Results.

Further Pursuant to Regulation 33 (3) (d) of the (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations) as amended, we are enclosing herewith a Statement an impact of Audit Qualification (in respect of modified opinion as Annual Audited Results) for the financial Year ended 31st March, 2025 as " **ANNEXURE I** ".

This is to further inform you that Regulation 23(9) of the SEBI (LODR) is **Not Applicable** to the Company, since the Company's paid up Equity Share Capital is not exceeding Rupees Ten Crores and the Net Worth is not exceeding Rupees Twenty Five Crores as on the last day of the previous Financial year. The relevant Disclosure for the same is enclosed herewith.

The meeting commenced at 4.30 P.M. and concluded 4.55 P.M.

Kindly take the same on record.

Thanking you,

Yours faithfully,
For **Indoworth Holdings Limited**
(formerly Uniworth Securities Limited)



Shyam Kumar Rath
Company Secretary & Compliance Officer
Membership No. ACS 45602

Encl : As above

Regd Office : Green Acres, 2 Nazar Ali Lane, 4th Floor, Flat-4A, Kolkata - 700 019

Phone : 91 (33) 4072 6029

Corp. Office : Rawdon Chambers, 11A, Sarojini Naidu Sarani, 4th Floor, Unit 4B, Kolkata - 700 017

Phone : +91(33) 4003 1301 Email ID : indoworthholdingslimited@gmail.com

Website : www.uniworthsecurities.com, CIN : L51900WB1985PLC227336



Report on the Audit of the Financial Results

Independent Auditor's Report on Audited Quarterly Financial Results and year to date results of Indoworth Holdings Limited pursuant to the Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulations ,2015

To the Board of Directors of Indoworth Holdings Limited

Qualified Opinion

We have audited the accompanying standalone quarterly and annual statement of Financial Results of **INDOWRTH HOLDINGS LIMITED** ("the Company"), for the quarter and year ended 31st March 2025, 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 ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report, the aforesaid standalone financial results:

- i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 31st March 2025.

Basis for Qualified Opinion

- (a) *The Company hold shares in unlisted equities and these investments are shown at cost , The physical share certificates were not produced before us and the Company has not assessed the fair value measurement of above investments nor has provided for any provision for diminution ..*
- (b) *Attention is invited to loans and advances given in earlier years which are subject to confirmation and no provision for doubtful debt has been done by the management.*
- (c) *We draw attention to Note No.7 of the accompanying financial result which states the non-provision of gratuity under Ind AS- 19 during the year.*

Our opinion is modified.





We conducted our audit in accordance with Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* 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 statements under the provisions of the Companies Act, 2013 and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Management's Responsibility for the Financial Statements

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these Standalone annual 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 Standards prescribed under Section 133 of the Act read with relevant rules issued there under 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 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone 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 Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 Standards on Auditing, specified under Section 143(10) of the Act, 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.





R. K. Chandak & Co. **Chartered Accountants**

As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control
- 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 standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial results.

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.



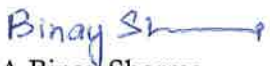


R. K. Chandak & Co.
Chartered Accountants

Other Matters

The Statement includes the financial results for the quarter ended 31 March 2025, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to limited review by us and not subjected to any audit. Our report on the Statement is not modified in respect of this matter.

For R.K.Chandak & Co
Chartered Accountant
FRN. 3190248E


CA Binay Sharma
Partner

Membership No :065863
Place: Kolkata
Date: 30th May, 2025

UDIN: 25065863 BMIAVS7258



INDOWORTH HOLDINGS LIMITED

(formerly Uniworth Securities Limited)

Registered Office :2, Nazar Ali Lane, Green Acres, 4th Floor Flat-4A

Kolkata - 700019

CIN : L51900WB1985PLC227336

AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2025

(Rs.in Lakhs)

Sl No	Particulars	STANDALONE				
		3 months ended (31/03/2025) Unaudited	3 months ended (31/12/2024) Unaudited	3 months ended (31/03/2024) Audited	Year ended (31/03/2025) Audited	Year ended (31/03/2024) Audited
I	Revenue from operations					
	a) Sales of Products	-	-	-	-	-
	b) Other Operating Revenue	4.03	8.30	4.80	18.83	15.15
		4.03	8.30	4.80	18.83	15.15
II	Other Income	8.46	3.47	4.34	18.24	5.19
III	Total Revenue (I+II)	12.49	11.77	9.14	37.07	20.34
	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) Employee benefit expenses	3.55	2.86	2.87	11.90	11.90
	e) Finance Cost	-	-	-	-	-
	f) Depreciation and amortisation expense	(0.16)	0.39	0.76	0.48	1.01
	g) Other Expenses	1.44	4.05	6.75	5.83	7.98
	Total Expenses	4.83	7.30	10.38	18.21	20.89
V	Profit /(Loss) before exceptional items and tax (III-IV)	7.66	4.47	(1.24)	18.86	(0.55)
VI	Exceptional Items	-	-	-	-	-
VII	Profit/ (Loss) before tax (V-VI)	7.66	4.47	(1.24)	18.86	(0.55)
VIII	Tax Expense					
	Current Tax	1.85	0.59	(0.48)	4.67	-
	Deffered Tax	0.08	-	(0.06)	0.08	(0.06)
IX	Profit/(Loss) for the period (VII-VIII)	5.73	3.88	(0.70)	14.11	(0.49)
X	Other Comprehensive Income (Net of tax)	-	0.02	(0.51)	(0.02)	(0.49)
XI	Total Comprehensive Income (XI+XII)	5.73	3.90	(1.21)	14.09	(0.98)
	Paid-up Equity Share Capital					
	a) Fully Paid Up (Rs.10/- Each Fully Paid Up Previous Year Rs.10/- Each Fully Paid Up)	124.48	124.48	124.48	124.48	124.48
	b) Partly Paid Up	-	-	-	-	-
	Other Equity					
	Earning per Share (EPS)					
	a) Basic & Diluted EPS (Rs.)	0.46	0.31	(0.06)	1.13	(0.04)
	b) Basic & Diluted EPS (Rs.)	0.46	0.31	(0.06)	1.13	(0.04)

For INDOWORTH HOLDINGS LIMITED
(formerly Uniworth Securities Limited)



[Signature]
Director

INDOWORTH HOLDINGS LIMITED
(formerly Uniworth Securities Limited)
AUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON 31ST MARCH, 2025

Rs in Lakhs

Particulars		STANDALONE			
		As at 31st March, 2025		As at 31st March, 2024	
		Audited		Audited	
A.	ASSETS				
1	Non-current assets				
	(a) Property, Plant and Equipment		0.91		0.95
	(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	28.21		28.23	
	(ii) Trade receivables	-		-	
	(iii) Loans	-		-	
	(ii) Others financial assets		28.21		28.23
	(i) Deferred tax assets (net)		0.52		0.60
	(j) Other non-current assets		1,399.23		1,392.83
	Total Non-Current Assets		1,428.87		1,422.61
2	Current assets				
	(a) Inventories		0.31		0.31
	(b) Financial Assets				
	(i) Investments		-		-
	(ii) Trade receivables	2.40		2.40	
	(iii) Cash and cash equivalents	411.99		191.44	
	(iv) Other Bank balances	-		-	
	(v) Loans	-		-	
	(vi) Others financial assets		414.39		193.84
	(c) Current Tax Assets (Net)		20.94		18.45
	(d) Other current assets		27.04		17.09
	Total Current Assets		462.68		229.69
	Total Assets		1,891.55		1,652.30
B.	EQUITY AND LIABILITIES				
I	Equity				
	(a) Equity Share capital		124.48		124.48
	(b) Other Equity		66.89		52.80
	Total Equity		191.37		177.28
II	LIABILITIES				
1	Non-current liabilities				
	(a) Financial Liabilities				
	(i) Borrowings	-		-	
	(ii) Trade payables	-		-	
	(iii) Other financial liabilities	-		-	
	(b) Provisions		-		-
	(c) Deferred tax liabilities (Net)		-		-
	(d) Other non-current liabilities		-		-
	Total Non-Current Liabilities		-		-
1	Current liabilities				
	(a) Financial Liabilities				
	(i) Borrowings	-		-	
	(ii) Trade payables	-		-	
	(iii) Other financial liabilities	-		-	
	(b) Other current liabilities		1,679.43		1,458.94
	(c) Provisions		20.75		16.08
	(d) Current Tax Liabilities (Net)		-		-
	Total Current Liabilities		1,700.18		1,475.02
	Total Liabilities		1,700.18		1,475.02
	Total Equity and Liabilities		1,891.55		1,652.30



For INDOWORTH HOLDINGS LIMITED
(formerly Uniworth Securities Limited)

Director

Note:

- 1 These financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015(Ind AS) prescribed under
- 2 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 Schedules III (Division III) to the Companies Act, 2013 as applicable to the Companies that are required to comply with Ind AS
- 3 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 held on 30th May ,2025. The statutory Auditors of the Company have carried out a Audit of the financial results for the quarter and year ended 31st March, 2025 in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations ,2015 read with SEBI
- 4 Steps are being taken to obtain confirmation for balances of receivables , advances and payable as on 31st March 2025
- 5 Figures in respect of the results for the quarter ended March 31,2025 are the balancing figures between the audited financial results of full financial years and the published year to date figures upto the third quarter of the respective financial year
- 6 The above results were taken on record and approved by the Board of Directors at its meeting held on 30th May, 2025.
- 7 The Company has not provided for provision for Gratuity under Ind AS-19 during the year .
- 8 Figures of the periods have been regrouped/recast, wherever necessary, to conform to current period's classification.

Place : Kolkata

Dated : 30th May, 2025.

For INDOWORTH HOLDINGS LIMITED
(formerly Uniworth Securities Limited)


Director



INDOWORTH HOLDINGS LIMITED
(formerly Uniworth Securities Limited)

Standalone Statement of Cash Flows for the year ended 31 March, 2025

(Rs. in Lakhs)

Particulars	For the year ended 31 Mar 2025	For the year ended 31 Mar 2024
A. Cash flow from operating activities		
Profit before tax	18.86	(0.54)
Adjustments for :		
Depreciation and amortisation	0.48	1.01
Interest Paid	-	-
Operating cash flow before working capital changes	19.34	0.47
Movements in working capital :		
(Increase)/Decrease in Trade & other receivables	(6.40)	17.28
(Increase)/Decrease in Other Current Assets	(9.96)	(1.52)
Increase (Decrease) in Other Current Liabilities	220.51	155.70
Increase (Decrease) in Other non Current Liabilities	-	-
	223.49	171.93
Income tax paid net of refunds	(2.50)	(1.23)
Net cash flows from operating activities (A)	220.99	170.70
B. Cash flow from investing activities		
Investments	-	-
Purchase of Fixed Assets	(0.44)	-
		-
Net cash flows from investing activities (B)	(0.44)	-
C. Cash flow from financing activities		
Increase/(Decrease) in Long term borrowings	-	-
Increase /(Decrease) in Short term borrowings	-	-
Interest Paid	-	-
		-
Net cash flows from financing activities (C)	-	-
D. Net Increase in Cash & Cash Equivalents (A)+(B)+(C)	220.55	170.70
Cash and cash equivalent at the beginning of the Year	191.44	20.74
Cash and cash equivalents at the end of the Year	411.99	191.44
Cash on hand	4.10	3.40
Balance with Banks in current account and deposit account	407.89	188.04
Cash and cash equivalents	411.99	191.44



For INDOWORTH HOLDINGS LIMITED
(formerly Uniworth Securities Limited)

Director




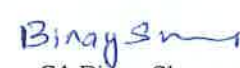

Indoworth Holdings Limited

ANNEXURE I

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results

Statement on Impact of Audit Qualifications for the Financial Year ended 31st March, 2025. [See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications) (Rs in Lakh)	Adjusted Figures (audited figures after adjusting for qualifications) (Rs in in Lakh)
	1	Turnover / Total income	37.06	37.06
	2	Total Expenditure	18.21	18.21
	3	Net Profit/(Loss)	18.86	18.86
	4	Earnings Per Share	1.13	1.13
	5	Total Assets	1891.56	1891.56
	6	Total Liabilities	1891.56	1891.56
	7	Net Worth	191.37	191.37
	8	Any other financial item(s) (as felt appropriate by the management)	NA	NA
II.	Audit Qualification (each audit qualification separately):			
	1(a) <i>The Company hold shares in unlisted equities and these investments are shown at cost , The physical share certificates were not produced before us and the Company has not assessed the fair value measurement of above investments nor has provided for any provision for diminution.</i>			
	b.Type of Audit Qualification : Qualified Opinion.			
	c.Frequency of qualification: Modified			
	d.For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:			
	e.For Audit Qualification(s) where the impact is not quantified by the auditor:			
	(i) Management's estimation on the impact of audit qualification: The Management is in the process of determining the fair value of the Investments.			
	(ii) If management is unable to estimate the impact, reasons for the same:			

	(iii) Auditors' Comments on (i) or (ii) above: No Further Comments
	2(a) <i>Attention is invited to advances given in earlier years which are subject to confirmation and no provision for doubtful debt has been done by the management.</i>
	b.Type of Audit Qualification : Qualified Opinion.
	c.Frequency of qualification: Modified
	d.For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:
	e.For Audit Qualification(s) where the impact is not quantified by the auditor:
	(i) Management's estimation on the impact of audit qualification: The Management is hopeful of recovery of the said advances .
	(ii) If management is unable to estimate the impact, reasons for the same:
	(iii) Auditors' Comments on (i) or (ii) above: No Further Comments
	3 a <i>Attention to Note No. 7 of the accompanying financial result which states the non-provision of gratuity under Ind AS- 19 during the year.</i>
	b.Type of Audit Qualification : Qualified Opinion.
	c.Frequency of qualification: Modified
	d.For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:
	e.For Audit Qualification(s) where the impact is not quantified by the auditor:
	(i) Management's estimation on the impact of audit qualification: The same will be considered.
	(ii) If management is unable to estimate the impact, reasons for the same:
	(ii) Auditors' Comments on (i) or (ii) above: No Further Comments

III.	Signatories:	
	<ul style="list-style-type: none"> CEO/Managing Director/Executive Director 	For Indoworth Holdings Limited  Harish Kant Mandhre Executive Director
	<ul style="list-style-type: none"> CFO 	For Indoworth Holdings Limited  R. P. Mehta , CFO
	<ul style="list-style-type: none"> Audit Committee Chairman 	For Indoworth Holdings Limited  Kaushal Kumar Director
	<ul style="list-style-type: none"> Statutory Auditor 	For R. K. Chandak & Co. Chartered Accountants Firm Registration No. 319248E  CA Binay Sharma Partner Membership No. 065863
	Place: Kolkata	
	Date: 30.05.2025 	

**INDOWORTH
HOLDINGS
LIMITED**

(Formerly Uniworth Securities Limited)

30th May, 2025

**The Secretary
BSE Limited
Floor 25, P J Towers
Dalal Street
Mumbai – 400 001**

Dear Sirs,

Sub : Non-Applicability of Regulation 23(9) of the SEBI (LODR) Regulations, 2015

Ref : Scrip Code: 512408

With reference to the above mentioned subject, the provisions of Regulation 23 read with Regulation 15(2) - Applicability criteria, of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, is **Not Applicable** to the Company, since the Company's paid up Equity Share Capital is not exceeding Rupees Ten Crores and the Net Worth is not exceeding Rupees Twenty Five Crores as on the last day of the previous Financial year.

Kindly take the same on record and acknowledge.

Thanking you,

Yours faithfully,
For **Indoworth Holdings Limited**
(Formerly Uniworth Securities Limited)



Shyam Kumar Rathi
Company Secretary & Compliance Officer
Membership No. ACS 45602

Regd Office : Green Acres, 2 Nazar Ali Lane, 4th Floor, Flat-4A, Kolkata - 700 019

Phone : 91 (33) 4072 6029

Corp. Office : Rawdon Chambers, 11A, Sarojini Naidu Sarani, 4th Floor, Unit 4B, Kolkata - 700 017

Phone : +91(33) 4003 1301 Email ID : indoworthholdingslimited@gmail.com

Website : www.uniworthsecurities.com, CIN : L51900WB1985PLC227336