INDOWORTH HOLDINGS LIMITED

(Formerly Uniworth Securities Limited)

14th February, 2023

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

Dear Sir,

Sub: Outcome of the Board Meeting held today, dated February 14, 2023

Ref : Scrip Code: 512408

Pursuant to the provisions of Regulation 33 and Regulation 30 of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the following as approved and taken on record by the Board of Directors of the Company in its Meeting held today i.e. February 14, 2023.

1. Unaudited Standalone Financial Results of the Company for the Quarter ended on December 31, 2022.

2. Limited Review Report for the Quarter ended on December 31, 2022.

The meeting commenced at 4.00 P.M. and concluded at 6.30 P.M.

The aforesaid documents are also placed on the website of the Company at www.uniworthsecurities.com

Kindly take the same on record.

Thanking you,

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

Shyam Kumar Rathi
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

GOENKA SHAW & CO.
Chartered Accountants

8, GANESH CHANDRA AVENUE
6TH FLOOR, KOLKATA - 700 013
Telephone : 2237-8631/8690/2221-7546
e-mail : goenkashaw@gmail.com

REVIEW REPORT
TO THE BOARD OF DIRECTORS OF
INDOWORTH HOLDINGS LIMITED

1. We have reviewed the accompanying statement of Standalone unaudited financial results ('the Statement') of Indoworth Holdings Limited ('the Company') for the quarter and nine months ended 31st December,2022 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 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. Basis of 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.

   Impact of matter stated in para 3(a) to 3(b) is unascertainable in the opinion of the management.

4. Qualified Conclusion:
   Based on our review conducted as above , ***except for the effects /possible effects of our observations stated in Para 3 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 Ind AS 34 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

GOENKA SHAW & CO. FRN 319075E Kolkata Chartered Accountants

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.

5. 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 December 31,2022.*

For Goenka Shaw & Co
Chartered Accountants
FR. No. 319075E

(CA. Kishore Kumar Shaw)
Partner
Membership No.052284
Place: Kolkata
Date :14th February,2023
UDIN:23052284BGYRAM1345

GOENKA SHAW & CO. FRN 319075E Kolkata Chartered Accountants

INDOWORTH HOLDINGS LIMITED

(formerely Uniworth Securities Limited)
2, Nazar Ali Lane, Green Acres, 4th Floor Flat-4A
Kolkata - 700019
CIN : L51900WB1985PLC227336

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2022

(Rs.in Lakhs)

Sl No	Particulars	STANDALONE					
		3 months ended (31/12/2022) Unaudited	3 months ended (31/12/2021) Unaudited	3 months ended (30/09/2022) Unaudited	Nine months ended (31/12/2022) Unaudited	Nine months ended (31/12/2021) Unaudited	Year ended (31/03/2022) Audited
I	**Revenue from operations**						
	a) Sales of Products	-	-	-	-	-	-
	b) Other Operating Revenue	8.00	7.50	6.00	21.95	19.75	26.75
		8.00	**7.50**	**6.00**	**21.95**	**19.75**	**26.75**
II	**Other Income**	1.23	-	-	1.23	-	-
III	**Total Revenue (I+II)**	**9.23**	**7.50**	**6.00**	**23.18**	**19.75**	**26.75**
IV	**Expenses**						
	a) Cost of materials Consumed		-	-	-	-	-
	b) Purchase of Traded Goods	-	-	-	-	-	-
	b) Changes in inventories of finished goods, Work in progress and Stock in trade	-	-	-	-	-	-
	c) Employee benefit expenses	2.74	3.56	3.54	9.03	10.03	12.94
	d) Finance Cost	-	-	-	-	-	-
	e) Depreciation and amortisation expense	0.38	0.38	0.39	1.17	1.17	1.59
	f) Other Expenses	5.61	2.67	0.72	9.99	5.97	8.37
						-	
	Total Expenses	**8.73**	**6.61**	**4.65**	**20.19**	**17.17**	**22.90**
V	**Profit /(Loss) before exceptional items and tax (III-IV)**	**0.50**	**0.89**	**1.35**	**2.99**	**2.58**	**3.85**
VI	Exceptional Items	-	-	-			-
VII	**Profit/ (Loss) before tax (V-VI)**	**0.50**	**0.89**	**1.35**	**2.99**	**2.58**	**3.85**
VIII	Tax Expense						
	Current Tax	0.02	0.27	0.39	0.77	0.80	1.20
	Deffered Tax						(0.34)
IX	**Profit/(Loss) from Ordinary Activities after Tax (VII-VIII)**	**0.48**	**0.62**	**0.96**	**2.22**	**1.78**	**2.99**
X	Extraordinary items (net of tax expense)	-	-	-	-	-	-
XI	**Profit/(Loss) for the period (IX-X)**	**0.48**	**0.62**	**0.96**	**2.22**	**1.78**	**2.99**
XII	**Other Comprehensive Income (Net of tax, net credit/ (charges)**	0.12	0.21	0.76	0.88	0.73	0.64
XIII	**Total Comprehensive Income (XI+XII)**	**0.60**	**0.83**	**1.72**	**3.10**	**2.51**	**3.63**
	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	124.48
	b) Partly Paid Up	-	-	-	-	-	-
	Other Equity						60.18
	Earning per Share (EPS)						
	a) Basic & Diluted EPS (Rs.)	0.04	0.05	0.08	0.18	0.14	0.24
	b) Basic & Diluted EPS (Rs.)	0.04	0.05	0.08	0.18	0.14	0.24

Notes:

1 These financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015(Ind AS) prescribed

2 The format for unaudited quartely 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 (Divison II) 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 on 14th February,2023. The statutory Auditors of the Company have carried out a Limited Review of the financial results for the quarter and nine months ended 31st December ,2022 in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations ,2015 read with SEBI Circular No.CIR/CFD/FAC/62/2016 dated 5th July ,2016

4 Steps are being taken to obtain confirmation for balances of recievables,advances and payable as on 31st December, 2022.

5 Computation of deferred tax assets/liabilities will be considered at the year end.

6 Intimation under regulation 30 of SEBI (Listing Obligations & Disclosure Requirement) Regulations, 2015 was sent to BSE Ltd. vide letter dated 17.10.2022 submitted through BSE Listing Portal on 18.10.2022 regarding Strike off of Indoworth Yarns Ltd., Indoworth Power Ltd., Indoworth Fabrics (Raipur) Pvt. Ltd. And Indoworth Fabrics (Nagpur) Pvt. Ltd., wholly owned subsidiaries of the Company and subsequently shareholders of all above 4(four) subsidiary companies have approved the special resolution in connection of strike off at their respective extra-ordinary general meeting held on 29.10.2022. In view of the same, Company has no control on the above subsidiary companies as on date and accordingly necessary accounting adjustment has been made in the Books of account . In respect of one wholly owned subsidiary namely Indoworth Services Pvt ltd , the Company is willing to dispose its shares, Hence the control is temporary in nature.

7 The above results were taken on record and approved by the Board of Directors at its meeting held on 14th February, 2023

8 Figures of the previous periods have been regrouped /recast , wherever necessary , to conform to current period's classification

For INDOWORTH HOLDINGS LIMITED
(formerly Uniworth Securities Limited)

By Order of the Board

Place : Kolkata

Dated : 14th February, 2023.

GOENKA SHAW & CO. Chartered Accountants Kolkata FRN 319076E

Director

Director

GOENKA SHAW & CO.
Chartered Accountants

8, GANESH CHANDRA AVENUE
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GOENKA SHAW & CO. FRN 31[illegible]E Kolkata Chartered Accountants

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For Goenka Shaw & Co
Chartered Accountants
FR. No. 319075E

GOENKA SHAW & CO.
FRN
319075E
Kolkata
Chartered Accountants

(CA. Kishore Kumar Shaw)
Partner
Membership No.052284
Place: Kolkata
Date :14th February,2023
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	b) Changes in inventories of finished goods, Work in progress and Stock in trade	-	-	-	-	-	-
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For INDOWORTH HOLDINGS LIMITED
(formerly Uniworth Securities Limited)
For and on behalf of the Board

Place : Kolkata

Dated : 14th February, 2023.

GOENKA SHAW & CO. FRN 318175E Kolkata Chartered Accountants

Director

Director