

**INDOWORTH
HOLDINGS
LIMITED**

(Formerly Uniworth Securities Limited)

14th November, 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 November 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. November 14, 2023.

1. Unaudited Financial Results of the Company for the Quarter ended on September 30, 2023.
2. Limited Review Report for the Quarter ended on September 30, 2023.

The meeting commenced at 5.00 P.M. and concluded at 7.20 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



**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE
FINANCIAL RESULTS
TO THE BOARD OF DIRECTORS OF
INDOWORTH HOLDINGS LIMITED**

We have reviewed the accompanying statement of unaudited standalone financial results of Indoworth Holdings Limited ('the Company') for the quarter and half year ended 30th September, 2023 ('the Statement'), being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Listing Regulations'), read with SEBI Circular No CIR/CFD/CMD1/80/2019 dated July 19, 2019 ('the Circular').

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 Standard 34, ('Ind AS 34') "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.

We conducted our review 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 statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matter, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Emphasis on Matter

Attention is drawn to the following matter:

Deferred Tax Assets /Liabilities have neither been ascertained nor accounted for in the books of accounts as on September 30, 2023 (Refer Note Note 6 of UFRS)

Balance Confirmation certificates of banks are not made available for our verification.

Our conclusion is not modified in respect of this matter.

For Goenka Shaw & Co

Chartered Accountants

FR. No. 319075E



CA. Kishore Kumar Shaw

Partner

Membership No. 052284

UDIN: 2305 2284 B4YR0Y4920

Place: Kolkata

Date: 14th, November, 2023



INDOWORTH HOLDINGS LIMITED

(formerly Indoworth Securities Limited)

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

Kolkata - 700019

CIN : L51900WB1985PLC227336

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023

Sl No	Particulars	STANDALONE					(Rs. in Lakhs)
		3 months ended (30/09/2023) Unaudited	3 months ended (30/09/2022) Unaudited	3 months ended (30/06/2023) Unaudited	Half year ended (30/09/2023) Unaudited	Half year ended (30/09/2022) Unaudited	Year ended (31/03/2023) Audited
I	Revenue from operations	-	-	-	-	-	-
	a) Sales of Products	-	6.00	-	-	-	-
	b) Other Operating Revenue	-	6.00	5.50	5.50	13.95	29.40
II	Other Income	0.85	-	-	0.85	-	0.20
III	Total Revenue (I+II)	0.85	6.00	5.50	6.35	13.95	29.60
	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	2.74	3.54	3.55	6.20	6.29	11.78
	e) Finance Cost	-	-	-	-	-	-
	f) Depreciation and amortisation expense	(0.28)	0.39	0.43	0.15	0.78	1.72
	g) Other Expenses	0.54	0.72	0.57	1.11	4.39	15.38
	Total Expenses	3.00	4.65	4.55	7.55	11.46	28.88
V	Profit / (Loss) before exceptional items and tax (III-IV)	(2.15)	1.35	0.95	(1.20)	2.49	0.72
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/ (Loss) before tax (V-VI)	(2.15)	1.35	0.95	(1.20)	2.49	0.72
VIII	Tax Expense	-	-	-	-	-	-
	Current Tax	-	0.39	0.23	-	0.75	2.83
	Deferred Tax	-	-	-	-	-	(0.20)
IX	Profit/ (Loss) for the period (VII-VIII)	(2.15)	0.96	0.72	(1.20)	1.74	(1.91)
X	Other Comprehensive Income (Net of tax)	0.02	0.76	(0.02)	-	0.76	4.49
XI	Total Comprehensive Income (IX+X)	(2.13)	1.72	0.70	(1.20)	2.50	2.58
	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						
	Earning per Share (EPS)						
	a) Basic & Diluted EPS (Rs.)	(0.17)	0.08	0.06	(0.10)	0.14	(0.15)
	b) Basic & Diluted EPS (Rs.)	(0.17)	0.08	0.06	(0.10)	0.14	(0.15)

INDOWORTH HOLDINGS LIMITED
(Formerly Uniworth Securities Limited)
UN AUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON 30th SEPTEMBER, 2023

Rs in Lakhs

Particulars		STANDALONE			
		As at 31st March, 2023		As at 31st March, 2023	
A.	ASSETS	Audited		Audited	
1	Non-current assets				
	(a) Property, Plant and Equipment	1.82		1.87	
	(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	28.72		28.72	
	(ii) Trade receivables				
	(iii) Loans				
	(iv) Others financial assets	28.72			
	(j) Deferred tax assets (net)	0.54		0.54	
	(k) Other non-current assets	1,392.83		1,410.11	
	Total Non-Current Assets		1,423.91		1,441.34
2	Current assets				
	(a) Inventories	0.31		0.31	
	(b) Financial Assets				
	(i) Investments				
	(ii) Trade receivables	2.40		16.84	2.40
	(iii) Cash and cash equivalents	93.01		13.45	20.34
	(iv) Other Bank balances				
	(v) Loans				
	(vi) Others financial assets	95.41			
	(c) Current Tax Assets (Net)	17.50		17.23	
	(d) Other current assets	15.51		15.56	
	Total Current Assets		128.73		56.24
	Total Assets		1,552.64		1,497.58
B.	EQUITY AND LIABILITIES				
I	Equity				
	(a) Equity Share capital	124.48		124.48	
	(b) Other Equity	52.67		53.79	
	Total Equity		177.05		178.27
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	1,359.51		1,303.13	
	(c) Provisions	16.08		16.08	
	(d) Current Tax Liabilities (Net)				
	Total Current Liabilities		1,375.59		1,319.21
	Total Liabilities		1,375.59		1,319.21
	Total Equity and Liabilities		1,552.64		1,497.48

Notes:

- 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 Schedules III (Division III) 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 held on 14th November, 2023. The statutory Auditors of the Company have carried out a Audit of the financial results for the quarter and year ended 30th September, 2023 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.
- Steps are being taken to obtain confirmation for balances of receivables, advances and payable as on 30th September 2023.
- The above results were taken on record and approved by the Board of Directors at its meeting held on 14th November, 2023.
- Confirmation of deferred tax assets /liabilities will be considered at year end.
- Figures of the periods have been regrouped/recast, wherever necessary, to conform to current period's classification.

By Order of the Board

For INDOWORTH HOLDINGS LIMITED
(formerly Uniworth Securities Limited)

Place : Kolkata
Dated : 14th November, 2023.



INDOWORTH HOLDINGS LIMITED

Standalone Statement of Cash Flows for the year ended 30th September, 2023

(Rs. in Lakhs)

Particulars	For the half year ended 30th September 2023	For the half year ended 30th September 2022
A. Cash flow from operating activities		
Profit before tax	(1.20)	2.49
Adjustments for :		
Depreciation and amortisation	0.15	0.79
Provision for Tax	-	-
Operating cash flow before working capital changes	(1.05)	3.28
Movements in working capital :		
(Increase)/Decrease in Trade & other receivables	17.31	(7.20)
(Increase)/Decrease in Other Current Assets	-	(1.33)
Increase (Decrease) in Other Current Liabilities	56.29	7.77
Increase (Decrease) in Other non Current Liabilities	-	(0.45)
Income tax paid net of refunds	72.55	2.07
Net cash flows from operating activities (A)	(0.28)	(0.75)
	72.27	1.32
B. Cash flow from investing activities		
Investments	-	-
Purchase of Fixed Assets	-	-
Net cash flows from investing activities (B)	-	-
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)	72.27	1.32
Cash and cash equivalent at the beginning of the Year	20.74	13.45
Cash and cash equivalents at the end of the Year	93.01	14.77
Cash on hand	6.52	5.54
Balance with Banks in current account and deposit account	86.49	9.23
Cash and cash equivalents	93.01	14.77

