

**INDOWORTH  
HOLDINGS  
LIMITED**

(Formerly Uniworth Securities Limited)

13th February, 2024

**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 13, 2024**

**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 13, 2024.

1. Unaudited Financial Results of the Company for the Quarter ended on December 31, 2023.
2. Limited Review Report for the Quarter ended on December 31, 2023.

The meeting commenced at 5.00 P.M. and concluded at 5.25 P.M.

The aforesaid documents are also placed on the website of the Company at [www.uniworthsecurities.com](http://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](mailto:indoworthholdingslimited@gmail.com)**

**Website : [www.uniworthsecurities.com](http://www.uniworthsecurities.com), CIN : L51900WB1985PLC227336**



**REVIEW REPORT**

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

We have reviewed the accompanying statement of unaudited financial results of Indoworth Holdings Limited ("the Company") for the quarter and nine months ended December 31, 2023 ("the statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulation'), 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 "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as amended. Our responsibility is to issue a report on these financial results based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above and read with our comment in 'Emphasis of Matter' paragraph given below, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results 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 recognized accounting practices, policies and accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.





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

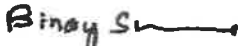
**Emphasis of Matter**

Attention is drawn to the following matter:

- Deferred Tax Assets / Liabilities have neither been ascertained nor accounted for in the books of account as on December 31, 2023 (Refer Note 6 of the Statement).
- Balance Confirmation Certificates of 4 bank accounts as on December 31, 2023 are not made available for our verification although we have received bank statements.

Our conclusion is not modified in respect of this matters.

For R.K. Chandak & Co  
Frn:319248e  
Chartered Accountants

  
Binay.Sharma  
Partner  
Membership No :065863

Place :Kolkata  
Dated : 13<sup>th</sup> Day of February 24

UDIN: 24065863BKAKBY5106



# INDOWORTH HOLDINGS LIMITED

( formerly Uniworth Securities Limited )  
Registered Office :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, 2023

(Rs.in Lakhs)

| SI No | Particulars                                                                              | STANDALONE                                  |                                             |                                             |                                               |                                               |                                       |
|-------|------------------------------------------------------------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|-----------------------------------------------|-----------------------------------------------|---------------------------------------|
|       |                                                                                          | 3 months ended<br>(31/12/2023)<br>Unaudited | 3 months ended<br>(30/09/2023)<br>Unaudited | 3 months ended<br>(31/12/2022)<br>Unaudited | Nine Month ended<br>(31/12/2023)<br>Unaudited | Nine Month ended<br>(31/12/2022)<br>Unaudited | Year ended<br>(31/03/2023)<br>Audited |
| I     | <b>Revenue from operations</b>                                                           |                                             |                                             |                                             |                                               |                                               |                                       |
|       | a) Sales of Products                                                                     | -                                           | -                                           | -                                           | -                                             | -                                             | -                                     |
|       | b) Other Operating Revenue                                                               | 4.85                                        | -                                           | 8.00                                        | 10.35                                         | 21.95                                         | 29.40                                 |
|       |                                                                                          | <b>4.85</b>                                 | <b>-</b>                                    | <b>8.00</b>                                 | <b>10.35</b>                                  | <b>21.95</b>                                  | <b>29.40</b>                          |
| II    | <b>Other Income</b>                                                                      | -                                           | 0.85                                        | 1.23                                        | 0.85                                          | 1.23                                          | 0.20                                  |
| III   | <b>Total Revenue (I+II)</b>                                                              | <b>4.85</b>                                 | <b>0.85</b>                                 | <b>9.23</b>                                 | <b>11.20</b>                                  | <b>23.18</b>                                  | <b>29.60</b>                          |
|       | <b>Expenses</b>                                                                          |                                             |                                             |                                             |                                               |                                               |                                       |
|       | 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                                        | 2.74                                        | 2.74                                        | 9.03                                          | 9.03                                          | 11.78                                 |
|       | e) Finance Cost                                                                          | -                                           | -                                           | -                                           | -                                             | -                                             | -                                     |
|       | f) Depreciation and amortisation expense                                                 | 0.10                                        | (0.28)                                      | 0.38                                        | 0.25                                          | 1.17                                          | 1.72                                  |
|       | g) Other Expenses                                                                        | 0.12                                        | 0.54                                        | 5.61                                        | 1.23                                          | 9.99                                          | 15.38                                 |
|       | <b>Total Expenses</b>                                                                    | <b>2.96</b>                                 | <b>3.00</b>                                 | <b>8.73</b>                                 | <b>10.51</b>                                  | <b>20.19</b>                                  | <b>28.88</b>                          |
| V     | <b>Profit /(Loss) before exceptional items and tax (III-IV)</b>                          | <b>1.89</b>                                 | <b>(2.15)</b>                               | <b>0.50</b>                                 | <b>0.69</b>                                   | <b>2.99</b>                                   | <b>0.72</b>                           |
| VI    | Exceptional Items                                                                        | -                                           | -                                           | -                                           | -                                             | -                                             | -                                     |
| VII   | <b>Profit/ (Loss) before tax (V-VI)</b>                                                  | <b>1.89</b>                                 | <b>(2.15)</b>                               | <b>0.50</b>                                 | <b>0.69</b>                                   | <b>2.99</b>                                   | <b>0.72</b>                           |
| VIII  | Tax Expense                                                                              | -                                           | -                                           | -                                           | -                                             | -                                             | -                                     |
|       | Current Tax                                                                              | 0.48                                        | -                                           | 0.02                                        | 0.48                                          | 0.77                                          | 2.83                                  |
|       | Deferred Tax                                                                             | -                                           | -                                           | -                                           | -                                             | -                                             | (0.20)                                |
| IX    | <b>Profit/(Loss) for the period (VII-VIII)</b>                                           | <b>1.41</b>                                 | <b>(2.15)</b>                               | <b>0.48</b>                                 | <b>0.21</b>                                   | <b>2.22</b>                                   | <b>(1.91)</b>                         |
| X     | <b>Other Comprehensive Income (Net of tax)</b>                                           | <b>0.02</b>                                 | <b>0.02</b>                                 | <b>0.12</b>                                 | <b>0.02</b>                                   | <b>0.88</b>                                   | <b>4.49</b>                           |
| XI    | <b>Total Comprehensive Income (XI+XII)</b>                                               | <b>1.43</b>                                 | <b>(2.13)</b>                               | <b>0.60</b>                                 | <b>0.23</b>                                   | <b>3.10</b>                                   | <b>2.58</b>                           |
|       | <b>Paid-up Equity Share Capital</b>                                                      |                                             |                                             |                                             |                                               |                                               |                                       |
|       | 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                                                                        | -                                           | -                                           | -                                           | -                                             | -                                             | -                                     |
|       | <b>Other Equity</b>                                                                      |                                             |                                             |                                             |                                               |                                               | <b>53.79</b>                          |
|       | <b>Earning per Share (EPS)</b>                                                           |                                             |                                             |                                             |                                               |                                               |                                       |
|       | a) Basic & Diluted EPS (Rs.)                                                             | 0.11                                        | (0.17)                                      | 0.04                                        | 0.02                                          | 0.18                                          | (0.15)                                |
|       | b) Basic & Diluted EPS (Rs.)                                                             | 0.11                                        | (0.17)                                      | 0.04                                        | 0.02                                          | 0.18                                          | (0.15)                                |

### 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 Statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
- 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 13th February, 2024.
- Steps are being taken to obtain confirmation for balances of receivables, advances and payable as on 31st December 2023.
- Figures of the previous periods have been regrouped / recast, wherever necessary, to confirm to current period's classification
- Computation of deferred tax assets /liabilities will be considered at the year end.



By Order of the Board  
for Indoworth Holdings Limited  
(formerly Uniworth Securities Limited)  
**For INDOWORTH HOLDINGS LIMITED**  
(formerly Uniworth Securities Limited)

Harish Kant Mandhre  
Executive Director  
DIN : 08396568

**Director**

Place : Kolkata  
Date : 13th February, 2024