# 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

# GOENKA SHAW & CO.

Chartered Accountants



8, GANESH CHANDRA AVENUE 6тн FLOOR, KOLKATA - 700 013 Telephone : 2237-8631/8690/2221-7546

e-mail: goenkashaw@gmail.com

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 30<sup>th</sup> 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 B44K DY 4920 Place: Kolkata

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Date: 14th, November, 2023





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### INDOWORTH HOLDINGS LIMITED

#### (formerely Uniworth Securities Limited)

UN AUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON 36% SEPTEMBER , 2623

Rwin Lakhs STANDALONE Particulars As at Hist March, 2023 As at 31st March, 2023 Audited Audited ASSETS Non-current assets (a) Property, Plant and Equipment th) 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 (b) Financial Assers (i) lassaments 28.72 (at) Erade receivables Inti Loans : (e) Others financial assets 20.22 (i) Deterred tax assets (net) 0.54 1.410 H (j) Other one current society 1 392 83 Total New-Current Assets 1,423.91 1,441,34 2 Current assets (a) Inventories (b) Financial Assets (i) Investraccia (ii) Trade receivables 10.84 (ai) Cash and cash equivalents 20 % (w) Other Bank balances 49 Leans (V) Others financial assets 95.41 (c) Current Tax Assets (Net) 17.50 (d) Other current assets Total Current Assets 128.73 56.24 Total Assets 1,552.64 1,497,58 В. EQUITY AND LIABILITIES 1 (а) Ецику Share сарада 124.48 124.48 53.19 (b) Other Equity Total Equity 177.05 178.27 П LIABILITIES Non-current liabilities (4) Financial Labitities (i) Borrowings (ii) Irade payanie (in)XXber financial lightness (c) Deferred tax liabilities (Net) (d) Other non-current liabilities Total Non-Current Lightlities 1 Current liabilities (a) Frozestial Liabilities (i) Borrowings (ii) Track payables (iii) Other thrane at tiabilities (b) Other coment fishilities 1.303.13 (c) Provisions (d) Current Tax Liabilities (Net) Total Current Liabilitie 1,375,59 1,319,21 Total Liabilities

#### Notes:

- These financial results have been prepared in accordance with the Companies (Indian Accounting Standards ) Puges 2015(Ind 45) prescribed under section 133 of the Companies  $\Delta ct$  , 2013
- The format for unaudited quarterly results as prescribed in SEBI's Circular CIF/CFD/CWD/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 (Divisor 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 Soard of Directors of the Company at its meeting held on 14th November 2021. 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 Collections & Disclosure Requirements ) Regulation 2015 road with SEBI Circular No.CIR/CFD/FAC/62/2016

1.375.59

1,552.64

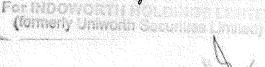
- Steps are being taken to obtain confirmation by balances of receivables , advances and payable as on 30th September 2023.
- The above results were taken on record and approved by the Board of Directors at its meeting held on (4th November, 2023.
- Confirmation of deferred tax assets /tilabilities will be considered at year end
- Figures of the periods have been regrouped/recast, whosever necessary, to contain to current period's classification. By Order of the Brand

1,319.21

1,497.48

Place : Xolkata Dated: 14th November, 2023;

Total Equity and Liabilities



# INDOWORTH HOLDINGS LIMITED

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

(Rs. in Lakhs) For the half year For the half year ended ended Particulars 30th September 30th September 2023 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)72.55 2.07 Income tax paid net of refunds (0.28)(0.75)Net cash flows from operating activities (A) 72.27 1.32 B. Cash flow from investing activities Investments Puchase 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

