INDOWORTH HOLDINGS LIMITED

(Formerly Uniworth Securities Limited)

12th November, 2021

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 12, 2021

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 12, 2021.

1. Unaudited Financial Results (Consolidated & Standalone) of the Company for the Quarter ended on September 30, 2021.

2. Limited Review Report for the Quarter ended on September 30, 2021.

The meeting commenced at 3.30 P.M. and concluded at 4.10 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

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 half year ended 30th September, 2021 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 there under 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. 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 September 30, 2021.*

4. Based on our review conducted and read with our comments in paragraph 3(a) 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 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.

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

KKShaw

GOENKA SHAW & CO.
FRN
319075E
Kolkata
Chartered Accountants

(CA. Kishore Kumar Shaw)
Partner
Membership No.052284
Place: Kolkata
Date : 12th November, 2021.
UDIN; 21052284AAAACC9045

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

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF INDOWORTH HOLDINGS LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of INDOWORTH HOLDINGS LIMITED ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and total comprehensive income for the quarter and half year ended September 30, 2021 ("the Statement") which includes a Joint Operation of the Group, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the 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. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 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. Accordingly, we do not express an audit opinion. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable
4. The Statement includes the results of the entities listed in Annexure A to this report.

GOENKA SHAW & CO.
FRN 319E
Kolkata
Chartered Accountants

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, 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 Standard and other 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. These consolidated unaudited financial results include the interim financial information of 5 (Five) subsidiaries which have not been reviewed by their auditors, whose interim financial information reflects,total revenues of Rs Nil for the half year ended September 30,2021 ,total loss of Rs Nil for the half year ended September,30,2021, and total comprehensive income of Rs Nil for the half year ended September 30,2021 as considered in the Statement. According to the information and explanations given to us by the Management, these interim financial are not material to the Group.

Our Conclusion on the Statement is not modified in respect of our reliance on the interim financial information certified by the Management.

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

KKShaw

(CA. Kishore Kumar Shaw)
Partner
Membership No.052284
Place: Kolkata
Date : 12th November, 2021
UDIN: 21052284AAAACD8256

GOENKA SHAW & CO. FRN 319075E Kolkata Chartered Accountants

Annexure A

List of Subsidiary

1	Indoworth Fabrics (Nagpur) Pvt Ltd
2	Indoworth Fabrics (Raipur) Pvt Ltd
3	Indoworth Power Pvt Ltd
4	Indoworth Services Pvt Ltd
5	Indoworth Yarns Pvt Ltd

GOENKA SHAW & CO. * Chartered Accountants *
FRN
319075E
Kolkata

INDOWORTH HOLDINGS LIMITED

(formerely Uniworth Securities Limited)
2, Nazar Ali Lane , Green Acres, 4th Floor Flat - 4A
Kolkata - 700019
CIN : I51900WB1985PLC227336

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2021

(Rs.in Lakhs)

Sl No	Particulars	CONSOLIDATED						STANDALONE					
		3 months ended (30/09/2021) Unaudited	3 months ended (30/09/2020) Unaudited	3 months ended (30/06/2021) Unaudited	Half year ended (30/09/2021) Unaudited	Half year ended (30/09/2020) Unaudited	Year ended (31/03/2021) Audited	3 months ended (30/09/2021) Unaudited	3 months ended (30/09/2020) Unaudited	3 months ended (30/06/2021) Unaudited	Half year ended (30/09/2021) Unaudited	Half year ended (30/09/2020) Unaudited	Year ended (31/03/2021) Audited
I	Revenue from operations												
	a) Sales of Products	-	-	-	-	-	-	-	-	-	-	-	-
	b) Other Operating Revenue	5.50	-	6.75	12.25	-	23.50	5.50	-	6.75	12.25	-	23.50
		5.50	-	6.75	12.25	-	23.50	5.50	-	6.75	12.25	-	23.50
II	Other Income	-	-	-	-	-	-	-	-	-	-	-	-
III	Total Revenue (I+II)	5.50	-	6.75	12.25	-	23.50	5.50	-	6.75	12.25	-	23.50
IV	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	4.14	3.61	2.33	6.47	6.99	16.03	4.14	3.61	2.33	6.47	6.99	16.03
	e) Finance Cost	-	-	-	-	-	-	-	-	-	-	-	-
	f) Depreciation and amortisation expense	0.39	0.39	0.40	0.79	0.78	1.59	0.39	0.39	0.40	0.79	0.78	1.59
	g) Other Expenses	0.25	0.85	3.05	3.30	3.90	7.37	0.25	0.80	3.05	3.30	3.85	6.09
	Total Expenses	4.78	4.85	5.78	10.56	11.67	24.99	4.78	4.80	5.78	10.56	11.62	23.71
V	Profit /(Loss) before exceptional items and tax (III-IV)	0.72	(4.85)	0.97	1.69	(11.67)	(1.49)	0.72	(4.80)	0.97	1.69	(11.62)	(0.21)
VI	Exceptional Items	-	-	-	-	-	-	-	-	-	-	-	-
VII	Profit/ (Loss) before tax (V-VI)	0.72	(4.85)	0.97	1.69	(11.67)	(1.49)	0.72	(4.80)	0.97	1.69	(11.62)	(0.21)
VIII	Tax Expense												
	Current Tax	0.31	-	0.22	0.53	-	-	0.31	-	0.22	0.53	-	-
	Deffered Tax	-	-	-	-	-	(0.01)	-	-	-	-	-	(0.01)
IX	Profit/(Loss) from Ordinary Activities after Tax (VII-VIII)	0.41	(4.85)	0.75	1.16	(11.67)	(1.48)	0.41	(4.80)	0.75	1.16	(11.62)	(0.20)
X	Extraordinary items (net of tax expense)	-	-	-	-	-	-	-	-	-	-	-	-
XI	Profit/(Loss) for the period (IX-X)	0.41	(4.85)	0.75	1.16	(11.67)	(1.48)	0.41	(4.80)	0.75	1.16	(11.62)	(0.20)
XII	Other Comprehensive Income (Net of tax, net credit/ (charges)	0.52	(1.16)	-	0.52	(0.91)	(0.35)	0.52	(1.16)	-	0.52	(0.91)	(0.35)
XIII	Total Comprehensive Income (XI+XII)	0.93	(6.01)	0.75	1.68	(12.58)	(1.83)	0.93	(5.96)	0.75	1.68	(12.53)	(0.55)
	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	124.48	124.48	124.48	124.48	124.48	124.48
	b) Partly Paid Up	-	-	-	-	-	-	-	-	-	-	-	-
	Other Equity						48.47						56.55
	Earning per Share (EPS)												
	a) Basic & Diluted EPS (Rs.)	0.03	(0.39)	0.06	0.09	(0.94)	(0.12)	0.03	(0.39)	0.06	0.09	(0.93)	(0.02)
	b) Basic & Diluted EPS (Rs.)	0.03	(0.39)	0.06	0.09	(0.94)	(0.12)	0.03	(0.39)	0.06	0.09	(0.93)	(0.02)

GOENKA SHAW & CO. FRN 319175E Kolkata Chartered Accountants

For INDOWORTH HOLDINGS LIMITED
(formerly Uniworth Securities Limited)

INDOWORTH HOLDINGS LIMITED

STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2021

Rs in Lakhs

	Particulars	CONSOLIDATED						STANDALONE					
		As at 30th September, 2021			As at 31st March , 2021			As at 30th September, 2021			As at 31st March , 2021		
		Unaudited			Audited			Unaudited			Audited		
A.	ASSETS												
1	Non-current assets												
	(a) Property, Plant and Equipment		3.57			4.37			3.57			4.37	
	(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	33.09			32.57			38.09			37.57		
	(ii) Trade receivables												
	(iii) Loans	-			-			-			-		
	(iv) Others financial assets	-			-			-			-		
			33.09			32.57			38.09			37.57	
	(i) Deferred tax assets (net)		-			-							
	(j) Other non-current assets		-			-			2.95			2.95	
	Total Non-Current Assets			36.66			36.94			44.61			44.89
2	Current assets												
	(a) Inventories		0.31			0.31			0.31			0.31	
	(b) Financial Assets												
	(i) Investments												
	(ii) Trade receivables	30.80			32.27			30.79			32.26		
	(iii) Cash and cash equivalents	4.06			1.29			3.62			0.85		
	(iv) Other Bank balances	-			-			-			-		
	(v) Loans	-			-			-			-		
	(vi) Others financial assets												
			34.86			33.56			34.41			33.11	
	(c) Current Tax Assets (Net)		15.35			14.84			14.93			14.42	
	(d) Other current assets		1,445.63			1,433.58			1,445.63			1,433.58	
	Total Current Assets			1,496.15			1,482.29			1,495.28			1,481.42
	Total Assets			1,532.81			1,519.23			1,539.89			1,526.31
B.	EQUITY AND LIABILITIES												
1	Equity												
	(a) Equity Share capital		124.48			124.48			124.48			124.48	
	(b) Other Equity		50.16			48.47			58.24			56.55	
	(c) Minority Interest								-	182.72		-	181.03
	Total Equity		-	174.64		-	172.95						
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			-			-			-			-
2	Current liabilities												
	(a) Financial Liabilities												
	(i) Borrowings	1,298.50			1,298.50			1,298.50			1,298.50		
	(ii) Trade payables	-			-								
	(iii) Other financial liabilities	-			-			-			-		
			1,298.50			1,298.50			1,298.50			1,298.50	
	(b) Other current liabilities		46.91			35.55			46.10			34.74	
	(c) Provisions		12.76			12.23			12.57			12.04	
	(d) Current Tax Liabilities (Net)												
	Total Current Liabilities			1,358.17			1,346.28			1,357.17			1,345.28
	Total Liabilities			1,358.17			1,346.28			1,357.17			1,345.28
	Total Equity and Liabilities			1,532.81			1,519.23			1,539.89			1,526.31

Note:

1 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

2 The format for unaudited quartely results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated 30th Novemeber 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 12th November, 2021. The statutory Auditors of the Company have carried out a Limited Review of the financial results for the quarter and half year ended 30th September, 2021 in terms of Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulation ,2015 read with SEBI Circular No.CIR/CFD/FAC/62/2016 dated 5th July ,2016

4 On March 11,2020, the world Heath Organisation declared Covid-19 Outbreak as a pandemic. Responding to the potentially serious threat that this pandemic has to public Health , the Indian Government has taken series of measures to contain the outbreak , which included imposing multiple 'lock downs' accross the country ,from March 22,2020, and extend upto August 31,2020 and subsequently till now in selected States.

Mangement has assessed the impact of the outbreak of Corovirus (COVID-19)on its business . Based on current assessment by management no adjustments are required in the fianacials statements. However, the situation with COVID-19 is still evolving and the various preventative measures taken by the Government of India are still in force, leading to a highly uncertain economic environment . Due to these circumstances the Mangement's assessment of the impact on the subsequent period is dependent upon circumstances as evolve.

5 Steps are being taken to obtain confirmation for balances of receivables , advances and payable as on 30th September 2021

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

7 The above results were taken on record and approved by the Board of Directors at its meeting held on 12th November, 2021.

8 Figures of the previous 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)

Director

Director

Place : Kolkata
Dated : 12th November, 2021.

GOENKA SHAW & CO. FRN 319176E Kolkata Chartered Accountants

INDOWORTH HOLDINGS LIMITED

Standalone Statement of Cash Flows for the half year ended 30th September, 2021

(Rs. in Lakhs)

Particulars	For the half year ended 30th Sept 2021	For the half year ended 30th Sept 2020.
A. Cash flow from operating activities		
Profit before tax	**1.16**	**(11.62)**
Adjustments for :		
Depreciation and amortisation	0.79	0.78
Provision for Tax	0.53	-
Operating cash flow before working capital changes	**2.48**	**(10.84)**
Movements in working capital :		
(Increase)/Decrease in Trade & other receivables	1.48	-
(Increase)/Decrease in Other Current Assets	(12.55)	(2.08)
Increase (Decrease) in Other Current Liabilities	11.36	1.71
Increase (Decrease) in Other non Current Liabilities	-	-
	2.77	(11.21)
Income tax paid net of refunds	-	-
Net cash flows from operating activities (A)	**2.77**	**(11.21)**
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	-	-
	-	-
Net cash flows from financing activities (C)	-	-
D. Net Increase in Cash & Cash Equivalents (A)+(B)+(C)	**2.77**	**(11.21)**
Cash and cash equivalent at the beginning of the Year	0.85	12.65
Cash and cash equivalent at the end of the six Months	**3.62**	**1.44**
Cash on hand	3.36	0.22
Balance with Banks in current account and deposit account	0.26	1.22
Cash and cash equivalents	**3.62**	**1.44**

GOENKA SHAW & CO. Chartered Accountants FRN 310075E Kolkata

For INDOWORTH HOLDINGS LIMITED
(formerly Uniworth Securities Limited)

Director

INDOWORTH HOLDINGS LIMITED

Consolidated Statement of Cash Flows for the half year ended 30th September, 2021

(Rs. in Lakhs)

Particulars	For the half year ended 30th Sept 2021	For the half year ended 30th Sept 2020
A. Cash flow from operating activities		
Profit before tax	**1.16**	**(11.67)**
Adjustments for :		
Depreciation and amortisation	0.79	0.78
Provision for tax	0.53	
Operating cash flow before working capital changes	**2.48**	**(10.89)**
Movements in working capital :		
(Increase)/Decrease in Trade & other receivables	1.48	-
(Increase)/Decrease in Other Current Assets	(12.55)	(2.08)
Increase (Decrease) in Other Current Liabilities	11.36	1.72
	2.77	(11.25)
Income tax paid net of refunds	-	-
Net cash flows from operating activities (A)	**2.77**	**(11.25)**
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	-	-
	-	-
Net cash flows from financing activities (C)	-	-
D. Net Increase in Cash & Cash Equivalents (A)+(B)+(C)	**2.77**	**(11.25)**
Cash and cash equivalent at the beginning of the Year	1.29	13.19
Cash and cash equivalent at the end of the six months	**4.06**	**1.94**
Cash on hand	3.36	0.22
Balance with Banks in current account and deposit account	0.70	1.72
Cash and cash equivalents	**4.06**	**1.94**

GOENKA SHAW & CO. FRN 31[illegible]75E Kolkata Chartered Accountants

For INDOWORTH HOLDINGS LIMITED
(formerly Uniworth Securities Limited)

Director