

**INDOWORTH
HOLDINGS
LIMITED**

(Formerly Uniworth Securities Limited)

14th February, 2022

**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, 2022

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, 2022.

1. Unaudited Financial Results (Consolidated & Standalone) of the Company for the Quarter ended on December 31, 2021.
2. Limited Review Report for the Quarter ended on December 31, 2021.

The meeting commenced at 3.30 P.M. and concluded at 7.50 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

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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



**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, 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 December 31, 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 there under 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

(CA. Kishore Kumar Shaw)

Partner

Membership No.052284

Place: Kolkata

Date : 14th February, 2022.



UDIN : 22052284ACA UHU3858



**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 nine months ended December 31, 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.



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 nine months ended December 31, 2021, total loss of Rs Nil for the nine months ended December 31, 2021 and total comprehensive income of Rs Nil for nine months ended December 31, 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



(CA. Kishore Kumar Shaw)

Partner

Membership No.052284

Place: Kolkata

Date :14th February, 2022



UDIN:- 22052284ALAWQB6245

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



INDOWORTH HOLDINGS LIMITED

(Formerly Uniworth Securities Limited)
2, Nazim Ali Lane, Green Acres, 4th Floor, Flat-4A
Kolkata - 700019
CIN : L31900WB185PLC22736

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2021

(Rs. in Lakhs)

Sl.No	Particulars	CONSOLIDATED						STANDALONE					
		3 months ended (31/12/2021) Unaudited	3 months ended (31/12/2020) Unaudited	3 months ended (30/09/2021) Unaudited	Nine months ended (31/12/2021) Unaudited	Nine months ended (31/12/2020) Unaudited	Year ended (31/03/2021) Audited	3 months ended (31/12/2021) Unaudited	3 months ended (31/12/2020) Unaudited	3 months ended (30/09/2021) Unaudited	Nine months ended (31/12/2021) Unaudited	Nine months ended (31/12/2020) Unaudited	Year ended (31/03/2021) Audited
I	Revenue from operations												
	a) Sales of Products	7.50	17.50	5.50	19.75	17.50	23.50	7.50	17.50	5.50	19.75	17.50	23.50
	b) Other Operating Revenue	7.50	17.50	5.50	19.75	17.50	23.50	7.50	17.50	5.50	19.75	17.50	23.50
II	Other Income	-	-	-	-	-	-	-	-	-	-	-	-
III	Total Revenue (I+II)	7.50	17.50	5.50	19.75	17.50	23.50	7.50	17.50	5.50	19.75	17.50	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	3.56	3.32	4.14	10.03	10.31	16.03	3.56	3.32	4.14	10.03	10.31	16.03
	e) Finance Cost	0.38	0.39	0.39	1.17	1.17	1.59	0.38	0.39	0.39	1.17	1.17	1.59
	f) Depreciation and amortisation expense	2.67	0.04	0.25	5.97	3.04	7.37	2.67	0.04	0.25	5.97	3.04	7.37
	g) Other Expenses	-	-	-	-	-	-	-	-	-	-	-	-
	Total Expenses	6.61	3.75	4.78	17.17	15.42	24.99	6.61	3.75	4.78	17.17	15.42	24.99
V	Profit/(Loss) before exceptional items and tax (III-IV)	0.89	13.75	0.72	2.58	2.08	(1.49)	0.89	13.75	0.72	2.58	2.08	(1.49)
VI	Exceptional Items	-	-	-	-	-	-	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	0.89	13.75	0.72	2.58	2.08	(1.49)	0.89	13.75	0.72	2.58	2.08	(1.49)
VIII	Tax Expense	0.27	0.64	0.31	0.80	0.84	(0.01)	0.27	0.64	0.31	0.80	0.84	(0.01)
	Current Tax	-	-	-	-	-	-	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-	-	-	-	-	-	-
IX	Profit/(Loss) from Ordinary Activities after Tax (VII-VIII)	0.62	13.11	0.41	1.78	1.44	(1.48)	0.62	13.11	0.41	1.78	1.44	(1.48)
X	Extraordinary Items (net of tax expense)	-	-	-	-	-	-	-	-	-	-	-	-
XI	Profit/(Loss) for the period (IX-X)	0.62	13.11	0.41	1.78	1.44	(1.48)	0.62	13.11	0.41	1.78	1.44	(1.48)
XII	Other Comprehensive Income (Net of tax, net credit/(charges))	0.21	0.91	0.52	0.73	-	(0.35)	0.21	0.91	0.52	0.73	-	(0.35)
XIII	Total Comprehensive Income (XI+XII)	0.83	14.02	0.93	2.51	1.44	(1.83)	0.83	14.02	0.93	2.51	1.44	(1.83)
	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	-	-	-	-	-	48.47	-	-	-	-	-	56.55
	Other Equity	-	-	-	-	-	-	-	-	-	-	-	-
	Earnings per Share (EPS)												
	a) Basic & Diluted EPS (Rs.)	0.05	1.05	0.03	0.14	0.12	(0.12)	0.05	1.05	0.03	0.14	0.12	(0.02)
	b) Basic & Diluted EPS (Rs.)	0.05	1.05	0.03	0.14	0.12	(0.12)	0.05	1.05	0.03	0.14	0.12	(0.02)

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/CND/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 (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 on 14th February, 2022. 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, 2021 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 31st December, 2021.
- On March 11, 2020, the world Health 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 across the country, from March 22, 2020, and extend upto August 31, 2020 and subsequently till now in selected States.
Management has assessed the impact of the outbreak of Coronavirus (COVID-19) on its business. Based on current assessment by management no adjustments are required in the financials 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 Management's assessment of the impact on the subsequent period is dependent upon circumstances as evolve.
- Computation of deferred tax assets/liabilities will be considered at the year end.
- The above results were taken on record and approved by the Board of Directors at its meeting held on 14th February, 2022.
- Figures of the previous periods have been regrouped /recast, wherever necessary, to conform to current period's classification.

By Order of the Board

Place : Kolkata

Dated : 14th February, 2022.

For INDOWORTH HOLDINGS LIMITED
(Formerly Uniworth Securities Limited)

Director

