Interworld Digital Limited

CIN : L72900DL1995PLC067808
Regd. Office: 701, Arunachal Building,
19, Barakhamba Road, Connaught Place,
New Delhi – 110001
Tel. No. : 011-43571044-45
Fax No. : 011-43571047
URL: www.interworlddigital.in
Email:interworlddigital.in@gmail.com

Dated: 13th August, 2025

The Manager (Listing),
Bombay Stock Exchange Limited,
01st Floor, P. J. Towers,
Dalal Street, Mumbai – 400001

Sub: Outcome of the Board Meeting and Submission of Standalone Un-audited Financial Results for the quarter ended 30th June, 2025 as required u/r 33 of the SEBI (LODR) Regulations, 2015.

Ref: Scrip Code 532072 (INTERDIGI)

Dear Sir,

This is to inform you that in pursuance to Regulation 33 of SEBI (LODR) Regulations, 2015, the Board of Directors of the Company in its meeting held on Wednesday, 13th August, 2025 at 12:00 PM at 701, Arunachal Building, 19, Barakhamba Road, Connaught Place, New Delhi – 110001 and concluded at 1: 20 P.M Phas, inter-alia, transacted the following business:

1. Considered and Approved the Standalone Un-audited Financial Results of the Company for the quarter ended 30th June, 2025.
2. Considered and Approved the Limited Review Report for the Standalone Un-audited Financial Results of the Company for the quarter ended 30thJune, 2025.

Further pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, a copy of the aforesaid Standalone Un-audited Financial Results for the quarter ended 30th June, 2025 alongwith Limited Review Report is enclosed herewith for your kind perusal.

Kindly take the aforesaid information in your records.

Thanking You,

Yours Faithfully,
For Interworld Digital Limited

Shivangi Agarwal
Digitally signed by Shivangi Agarwal
Date: 2025.08.13 13:25:35 +05'30'

Shivangi Agarwal
Company Secretary

Encl: As Above

INTERWORLD DIGITAL LIMITED

CIN : L72900DL1995PLC067808

Regd. Off. : 701, ARUNACHAL BUILDING, 19, BARAKHAMBA ROAD, CONNAUGHT PLACE, NEW DELHI-110001

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2025

(Rs in Lacs except EPS)

Sr No	Particulars	For the Quarter ended			Year Ended
		30-Jun-25	31-Mar-25	30-Jun-24	31-Mar-25
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	**Income from Operation**				
	(a) Net Sales/Revenue from Operations	-	0.18	0.97	2.88
	(b) Other Operating Income	-	-	-	-
	(c) Other Income	-	-	-	-
	Total Income	**-**	**0.18**	**0.97**	**2.88**
2	**Expenses**				
	a) Cost of Materials consumed	-	-	-	-
	b) Purchase of Stock-in-trade	-	0.12	0.59	1.98
	c) Changes in Inventory of Finished goods, Work-in-progress and Stock-in-trade	-	-	-	-
	d) Employee Benefits Expenses	3.37	3.37	3.17	13.30
	e) Finance Costs	-	-	-	-
	f) Depreciation and Amortisation expense	-	-	-	-
	g) Other expenses	2.52	3.17	1.92	9.84
	Total Expenses	**5.89**	**6.66**	**5.68**	**25.12**
3	**Profit/(Loss) before Exceptional items and tax (1-2)**	**(5.89)**	**(6.48)**	**(4.71)**	**(22.24)**
4	Exceptional Items	-	-	-	-
5	**Profit/(Loss) before tax (3 -4)**	**(5.89)**	**(6.48)**	**(4.71)**	**(22.24)**
6	**Tax Expense**				
	- Current tax	-	-		-
	- Deferred tax expenses/ (Gain)	-	-	-	-
	Short Provision of earlier year	-	-		-
	Total Tax Expenses	**-**	**-**	**-**	**-**
7	**Profit/(Loss) for the period (5-6)**	**(5.89)**	**(6.48)**	**(4.71)**	**(22.24)**
8	Other Comprehensive Income (net of tax)	-	-	-	-
9	**Total Comprehensive Income for the period (7+8)**	**(5.89)**	**(6.48)**	**(4.71)**	**(22.24)**
10	**Paid-up equity share capital (face value of Re. 1/- per share)**	4,783.77	4,783.77	4,783.77	4,783.77
11	**Earning per share (EPS) of Re. 1/- each (not annualized)**				
	(1) Basic	(0.00)	(0.00)	(0.00)	(0.00)
	(2) Diluted	(0.00)	(0.00)	(0.00)	(0.00)
	[Reserves excluding Revaluation Reserves (Reserves as per Balance Sheet of Previous Accounting Year)				3,550.58

Notes :

1	The above unaudited financial Results for the quarter ended June 30, 2025 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 13th August, 2025. A Limited review of the same has been carried out by the Statutory Auditors.
2	The Company operates in a single segment and the results pertain to a single segment in accordance with IND AS 108-Operating Segment.
3	Previous year/period figures have been regrouped/arranged, wherever necessary to make them comparable with the current period figure.
4	The Company has adopted Indian Accounting Standards ("Ind AS") notified by the Ministry of Corporate Affairs. This Statement 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 relevent rules issued thereunder and other recognised accounting practices and policies to the extent applicable.



5	The format for unaudited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to comply with requirements of SEBI's circular dated July 5, 2016. IND AS and Schedule III (Division II) to the Companies Act, 2013 applicable to the companies that are required to comply with IND AS.
6	Auditor's observation in Audit report for the FY 24-25:
	1. The past MD Mr. Manmahon Gupta had fraudulently shifted the entire business of the company including its Intellectual Property, to his own entity : consequently there is no revenue from operations during the year. The Company is making efforts to get back this business.The Company operates in a single segment and the results pertain to a single segment in accordance with IND AS 108-Operating Segment.
	2.The Company had increased the authorized from Rs 21 crores to Rs 70 crores during the FY 2010-2011. ROC fees of Rs. 55.97 lacs towards the same stands payable and provided in the books. No provision has been made for any interest or fines payable thereon. Companies writ petition challenging the revision in fees on the ground that the capital was increased prior to the 2013 Amendment, is pending in Delhi High Court. Impact of the differential ROC fees payable as per Companies Act 2013 and the amount provided in the books of accounts is shown as Contingent Liability in the Annual Financial Statement for the Financial Year ending as on 31.03.2025.
	3. Statutory dues of Service Tax / TDS / Professional Tax aggregating to Rs. 1.91 crore are outstanding since F. Y. 2009-10; service tax returns have not been filed from F.Y. 2011-12 onwards.No provision has been made for interest /penalties payable on such default.
	4. Company has not provided estimated credit loss on outstanding debtors as per IND AS-109 , since management is of the opinion , all the receivables are good and realisable.
	5. Company has not disclosed realisable value of investments of Rs. 1.47 Crore invested in unquoted non current investments hence we can not estimate the impairment in value of non current investment.
7	Explanation to aforesaid Auditors Observation
	1. The past MD Mr Manmohan Gupta, had fraudulently shifted the entire business of the company including its Intellectual Property to the other entities formed by him. The Board had constituted an Investigation Committee to investigate into the matter of closure of Mumbai Office of the Company and recovery of Company's business and assets.
	2. The Company has increased its authorised capital from Rs. 21 Crores to Rs. 70 Crores during the period from F.Y. 2010-11. However, due to financial constraints and technical problems the company could not file Form 5 with ROC for increase in its authorised share capital. With the advent of the Companies Act, 2013 which came into effect from 01st April, 2014, the schedule of fees applicable w.r.t. increase in Authorised capital has been revised and increased. The Schedule of fees as per the Companies Act, 2013 has been made applicable and payable on the increased authorised share capital which the Company had increased prior to the applicability of Companies Act, 2013. Therefore, the company had filed the writ petition in the Hon'ble High Court of Delhi challenging the applicability of provisions prescribed under Para 3 of Table B under Registration of Offices and Fees Rules, 2014 vide diary no. 159963 dated 30/05/2016. The fees and Additional fees payable as per Companies Act, 1956 has already been provided for hence there is no further impact on the financials/ profitability of the company.
	3. As regards Auditor observation that the Statutory dues of Rs.1.91 crore are still payable, we hereby state that our Company has already provided for the amount payable towards Service Tax. Hence this liability will have no further impact on the profits/ losses of the company for the period under consideration. Further, the management of the company is making necessary efforts to arrange the funds required to repay the same.
	4. As per management opinion debtors are fully realisable and no estimated credit loss on outstanding debtors is required.
	5. As per management assessment of value of investment, no impairment provision on investment is required since there is no permanent diminution in value of investments.
8	The Company han not paid the Annual Listing Fees of the Bombay Stock Exchange Limited (BSE) since 2018-19 in term of circular bearing no. LIST/COMP/OPS/16/2019-2020 Dated June 11, 2019 and Notice bearing no. 20190903-37 dated September 3, 2019; action(s) is initiated against the company. However, BSE vide its notice no. 20210219-31 dated 19 Feb, 2021has allowed the trading of shares of the company on Trade-for-Trade basis only on the first trading day of every week till the company makes payment of outstanding ALF to the Exchange.The managemnet of the company is making necessary efforts to arrange the required funds for the purpose of making the outstanding payment of BSE.
9	Debit and Credit Balances are subject to confirmation from Parties.
10	The aforesaid unaudited financial results for the quarter ended 30th June, 2025 will be available on the website of the company i.e., www.interworlddigital.in

For and on behalf of Board of Directors of
Interworld Digital Limited

Peeyush Kumar Aggarwal
Chairman
DIN :00090423

Place: New Delhi
Date : 13/08/2025

NEMANI GARG AGARWAL & CO.
CHARTERED ACCOUNTANTS
1517, DEVIKA TOWER, 6, NEHRU PLACE, NEW DELHI- 110 019.
Camp Office: Ch. No.5, Kamadgiri Aptt., Kaushambi, Ghaziabad-201010
Br. Office: B-602, Silver Sands CHS, Piramal Nagar Goregaon (West), Mumbai – 400104

ndependent Auditors Limited Review Report on Unaudited Standalone Financial Results of the company for the Quarter ended June 30, 2025 (Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended.

The Board of Directors,
Interworld Digital Limited

We have reviewed the accompanying statement of unaudited Standalone financial results of **M/s Interworld Digital Limited** for the quarter ended June 30, 2025 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This statement which is the responsibility of the Company's Management and has been approved by the 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 issue a report on these financial statements based on our review.

We have conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to "Review of Interim Financial Information performed by Independent Auditor of the entities", 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 an analytical procedure 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.

Basis of Qualified Conclusion

1. ***The past MD Mr. Manmahon Gupta had fraudulently shifted the entire business of the company including its Intellectual Property, to his own entity : consequently there is no revenue from operations during the year. The Company is making efforts to get back this business. The Company operates in a single segment and the results pertain to a single segment in accordance with IND AS 108-Operating Segment.***
2. ***The Company had increased the authorized capital from Rs 21 crores to Rs 70 crores during the FY 2010-2011. ROC fees of Rs. 55.97 lacs towards the same stands payable and provided in the books .No provision has been made for any interest or fines payable thereon. Company's writ petition challenging the revision in fees on the ground that the capital was increased prior to the 2013 Amendment, is pending in Delhi High Court. Impact of the Differential ROC fees payable as per Companies Act 2013 and the amount provided in the books of accounts is shown as Contingent***

Tel.-0120-4374727 Mob.-9811026144 (SKN), 9223230576 (SNR),
9810842989 (JMK), 9810893480 (DCK)
Email ID: nemani61@gmail.com, ngacodelhi@gmail.com
WebSite. : sknemani.com



Liability in the Annual Financial Statement for the Financial Year ending as on 31.03.2025

3. ***Statutory dues of Service Tax / TDS / Professional Tax aggregating to Rs. 1.91 crore are outstanding since F. Y. 2009-10; service tax returns have not been filed from F.Y. 2011-12 onwards. No provision has been made for interest /penalties payable on such default.***
4. ***Company has not provided estimated credit loss on outstanding debtors as per IND AS-109 , since management is of the opinion , all the receivables are good and realiasable.***
5. ***Company has not disclosed realizable value of investments of Rs. 1.47 Crore invested in unquoted non current investments hence we can not estimate the impairment in value of non current investment.***

Qualified Conclusion

Based on our review conducted as above, except for the matters described in the Basis for Qualified Conclusion above ,nothing has come to our attention that causes us to believe that the accompanying statement of unaudited Standalone financial results prepared in accordance with applicable Indian Accounting Standards (Ind AS) under Section 133 of the Companies Act 2013 read the relevant rules issued there under and other recognized accounting practices and policies 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.

Emphasis of Matters

We draw attention to:

a) The Company has not disclosed information relating to outstanding balances of MSME enterprises.

b) Company has defaulted in payment of Vehicle Loan taken from Kotak Mahindra Prime Limited. Outstanding Balance as on 31.03.2025 was Rs. 5.35 lac as per book of accounts, no confirmations from Bank was available.

Our opinion is not modified in respect of the above stated matters.

For M/s. Nemani Garg Agarwal & Co.,
Chartered Accountants
FRN: 010192N



(J.M. Khandelwal)
Partner
M. No. 074267
UDIN: 25074267BMOXZM8009
Place : New Delhi
Date: 13.08.2025