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 : 29th May, 2025

To,

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 Audited Financial Results for the quarter and financial year ended 31st March, 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 Thursday, 29th May, 2025 at 12:00 P.M. at 701, Arunachal Building, 19, Barakhamba Road, Connaught Place, New Delhi – 110001 and concluded at 2 : 38 P.M has, inter-alia, transacted the following business:

1. Considered and Approved the Standalone Audited Financial Results of the Company for the quarter and financial year ended 31st March, 2025.

2. Considered and Approved the Auditor's Report for the Standalone Audited Financial Results of the Company for the quarter and financial year ended 31st March, 2025.

3. Considered and taken on record Statement of Impact of Audit Qualification (for audit report with modified opinion) for the Financial Year ended March 31, 2025 in '**Annexure 1**' of SEBI Circular dated May 27, 2016 bearing Circular reference No. CIR/CFD/CMD/56/2016.

4. Considered and appointed M/s Sanghi & Co., Chartered Accountants as the Internal Auditor of the Company for the F.Y. 2025-26.

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Further pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, a copy of the aforesaid Standalone Audited Financial Results for the quarter and year ended 31st March, 2025 alongwith Auditor's Report and the aforesaid Statement of Impact of Audit Qualification for modified opinion as**'Annexure-1'** are enclosed herewith for your kind perusal.

Further, the disclosure with regard to details of Outstanding Qualified Borrowings and Incremental Qualified Borrowings of the Company for the Financial Year ended March 31, 2025 in compliance with Circular No. SEBI/HO/DDHS/DDHSRACPODI/P/CIR/2023/172 dated October 19, 2023 issued by the Securities and Exchange Board of India and the communication issued in this regard from time to time and a disclosure of "Related Party Transactions" for the half year ended 31st March, 2025 pursuant to requirements of Regulation 23(9) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, are annexed herewith as **'Annexure -2'** & **'Annexure -3'** respectively.

The details as required under Clause 7 of Para A of Part A of Schedule III to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the appointment of Internal Auditor is enclosed herewith as '**Annexure -4.**'

Kindly take the aforesaid information in your records.

Thanking You.

Yours Truly,
For Interworld Digital Limited

Shivangi Agarwal
Digitally signed by Shivangi Agarwal
Date: 2025.05.29 14:44:07 +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 AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 31ST MARCH, 2025

(Rs in Lacs except EPS)

Sr No	Particulars	For the Quarter ended			Year Ended	
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	**Income from Operation**					
	(a) Net Sales/Revenue from Operations	0.18	1.06	0.50	2.88	6.14
	(b) Other Operating Income	-	-	-	-	-
	(c) Other Income	-	-	-	-	0.17
	Total Income	**0.18**	**1.06**	**0.50**	**2.88**	**6.31**
2	**Expenses**					
	a) Cost of Materials consumed	-	-	-	-	-
	b) Purchase of Stock-in-trade	0.12	0.72	0.36	1.98	3.83
	c) Changes in Inventory of Finished goods, Work-in-progress and Stock-in-trade	-	-	-	-	-
	d) Employee Benefits Expenses	3.37	3.39	3.16	13.30	12.00
	e) Finance Costs	-	-	-	-	0.10
	f) Depreciation and Amortisation expense	-	-	-	-	-
	g) Other expenses	3.17	2.15	3.36	9.84	10.14
	Total Expenses	**6.66**	**6.26**	**6.88**	**25.12**	**26.07**
3	**Profit/(Loss) before Exceptional items and tax (1-2)**	**(6.48)**	**(5.20)**	**(6.38)**	**(22.24)**	**(19.76)**
4	Exceptional Items	-		-	-	-
5	**Profit/(Loss) before tax (3 + 4)**	**(6.48)**	**(5.20)**	**(6.38)**	**(22.24)**	**(19.76)**
6	**Tax Expense**					
	- Current tax	-	-	-	-	
	- Deferred tax	-	-	-	-	-
	Short Provision of earlier year	-	-	-	-	-
	Total Tax Expenses	**-**	**-**	**-**	**-**	**-**
7	**Profit/(Loss) for the period (5-6)**	**(6.48)**	**(5.20)**	**(6.38)**	**(22.24)**	**(19.76)**
8	Other Comprehensive Income (net of tax)	-	-	-	-	-
9	**Total Comprehensive Income for the period**	**(6.48)**	**(5.20)**	**(6.38)**	**(22.24)**	**(19.76)**
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	4,783.77
11	**Earning per share (EPS) of Re. 1/- each (not annualized)**					
	(1) Basic	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
	(2) Diluted	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
12	Reserves excluding Revaluation Reserves (Reserves as per Balance Sheet of Previous Accounting Year)				3,550.58	3,572.82

Notes :

1	The above Results for the quarter and year ended March 31, 2025 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on May 29, 2025. The Statutory Auditors have carried out the audit for the year ended 31st March, 2025.
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 audited 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 2024-25
	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 figures for the quarter ended March 31,2025 and March 31,2024 are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the relevant financial year.
9	Debit and Credit Balances are subject to confirmation from Parties.
10	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.
11	The company has not paid the Annual Listing Fees of the Bombay Stock Exchange Ltd (BSE) since 2018-19. In terms 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 pursuant to its notice no. 20210219-31 dated 19 Feb, 2021 has 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 management of the company is making necessary efforts to arrange the required funds for the purpose of making the outstanding payment of BSE.
12	Audited results 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 : 29th May, 2025

INTERWORLD DIGITAL LIMITED
CIN : L72900DL1995PLC067808
Statement of Assets & Liabilities as on March 31, 2025

(Rs. In lacs)

	Particulars	As at 31.03.2025 (Audited)	As at 31.03.2024 (Audited)
A.	**ASSETS**		
1	**Non Current Assets**		
	Property Plant & Equipment	2.47	2.47
	Capital Work in progress	-	-
	Other Intangible Assets	-	-
	Non Current Assets	2.47	2.47
	Non Current Financial Assets		
	Investments	147.29	147.29
	Long term Loans and Advances	7,341.50	7,341.50
	Deferred tax assets (Net)	-	-
	Total-Non current assets	**7,491.26**	**7,491.26**
2	**Current Assets**		
	Inventories	-	-
	Current Financial Assets		
	Trade receivables	1,303.55	1,304.92
	Cash & cash equivalents	1.91	1.74
	Loans and advances	8.87	8.88
	Other current financial assets	17.16	17.16
	Total Current Assets	**1,331.49**	**1,332.70**
	TOTAL ASSETS	**8,822.75**	**8,823.96**
B.	**EQUITY & LIABILITIES**		
1	**EQUITY**		
	Equity Share Capital	4,783.77	4,783.77
	Other Equity	3,550.58	3,572.81
	Total Equity	**8,334.35**	**8,356.58**
2	**LIABILITIES**		
	Non-Current Liabilities		
	Non-Current Financial Liabilities	-	-
	Borrowings	110.35	110.35
	Other Financial Liabilities	-	-
	Long Term Provisions	-	-
	Deferred tax liabilities	-	-
	Total-Non Current Liabilities	**110.35**	**110.35**
	Current Liabilities		
	Current Financial Liabilities		
	Borrowings	-	-
	Trade payables	16.64	16.64
	Other current financial liabilities	113.46	92.82
	Other current liabilities	247.95	247.57
	Short term Provisions	-	-
	Total Current Financial Liabilities	**378.05**	**357.03**
	TOTAL EQUITY & LIABILITIES	**8,822.75**	**8,823.96**

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

Peeyush Kumar Aggarwal
Chairman
DIN :00090423

Place: New Delhi
Date : 29th May, 2025

INTERWORLD DIGITAL LIMITED
CIN: L72900DL1995PLC067808
Cash Flow Statement for the year ended 31st March, 2025

(Amounts in Lacs)

Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024
A. Cash Flow From Operating Activities:		
Net Profit before tax and extraordinary items	(22.24)	(19.76)
Adjustments for:		
Interest income	-	-
One Time Settlement gain - Bank of India	-	-
Depreciation	-	-
Interest & Finance Charges	-	0.10
Provision for Impairment	-	-
Loss on sale of fixed assets	-	-
Preliminary & Share Issue expenses written off	-	-
Operating cash flow before changes in working capital	(22.24)	(19.66)
Cash Flow in Working Capital Activities:		
(Increase)/Decrease in Sundry Debtors	1.38	3.04
(Increase)/Decrease in Inventories	-	-
(Increase)/Decrease in Loans & Advances	-	0.97
Increase/(Decrease) in Current Liabilities	7.98	3.97
Cash provided by / (used in) operating activities	(12.88)	(11.68)
Less: Income Tax Paid	-	-
Net cash from operating activities	**(12.88)**	**(11.68)**
B. Cash Flow From Investing Activities:		
Sale/(Purchase) of fixed assets	-	-
(Increase)/Decrease in Capital work in progress	-	-
(Increase)/Decrease in investments	-	-
Interest received	-	-
Net cash outflow in investing activities	-	-
C. Cash Flow From Financing Activities:		
Increase in capital	-	-
Proceeds from Long Term Borrowings	13.05	10.11
Increase in Share Premium	-	-
Interest and Finance Charges	-	(0.10)
Provision for Impairment	-	-
Loss on sale of fixed assets		
Repayment of Long Term Borrowings	-	-
Miscellaneous Expenditure	-	-
Net cash inflow from financing activities	**13.05**	**10.01**
Net increase / (decrease) in cash and cash equivalents during the year [(A) + (B) + (C)]	0.17	(1.67)
Cash and Cash Equivalents:		
Cash and Cash Equivalent as at 01.04.2022	1.74	3.41
Cash and Cash Equivalent as at 31.03.2023	**1.91**	**1.74**

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

Peeyush Kumar Aggarwal
Chairman
DIN :00090423

Place: New Delhi
Date : 29th May, 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

Independent Auditors' Report on the Quarterly and Year to Date Financial Results of Interworld Digital Limited pursuant to Regulation33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
Board of Directors of
Interworld Digital Limited

Opinion

We have audited the accompanying Statement of quarterly and year to date financial results of Interworld Digital Limited ("the Company") for the quarter and year ended 31st March, 2025 ("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 ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

a. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

b. gives a true and fair view, in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the net loss, other comprehensive income and other financial information for the quarter ended 31st March, 2025 and net loss, other comprehensive income and other financial information for the year ended 31st March, 2025.

Basis of Qualified Opinion

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.***

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

Nemani Garg Agarwal & Co. DELHI Chartered Accountants

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.***

Our opinion is not modified in respect of above matters.

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *"Auditor's Responsibilities for the Audit of the Financial Results"* section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Statement under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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.

Management's Responsibilities for the Financial Results

The Statement has been prepared on the basis of the audited financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down under Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and



using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant

Nemani Garg Agarwal & Co. * DELHI * Chartered Accountants

ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

Attention is invited to Note No. 8 to the Statement. As stated therein, the Statement includes the results for the quarter ended 31st March, 2025 being the balancing figure between the annual audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us.

For Nemani Garg Agarwal & Co.
(Chartered Accountants)
F.R. No. 010192N



(J.M. Khandelwal)
Partner
M. No. 074267
UDIN:- 25074267BMOXYJ1876

Date: May 29, 2025
Place: New Delhi

ANNEXURE – I
Interworld Digital Limited

Statement of Impact of Audit Qualifications (for audit report with modified opinion) submitted along with Annual Audited Financial Results - (Standalone and Consolidated separately)

Statement of Impact of Audit Qualifications for the Financial Year ended March 31, 2025
[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

Amount in Lakhs

I	Sl. No	Particulars	Audited Figures (as reported before adjusting for qualification)		* Adjusted Figures (audited figures after adjusting for qualifications)
	1	Turnover / Total income	2.88		2.88
	2	Total Expenditure	25.12		25.12
	3	Net Profit / (Loss)(After Tax)	(22.24)		(22.24)
	4	Earnings Per Share	(0.00)		(0.00)
	5	Total Assets	8,822.75		8,822.75
	6	Total Liabilities	488.41		488.41
	7	Net Worth	8334.35		8334.35
	8	Any other financial item(s) felt appropriate by the management	-		-

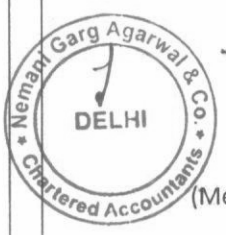
* Impact of Audit Qualifications cannot be ascertained on financial result due to lack of sufficient information.

II		**Audit Qualification (each audit qualification separately)**
	a	**Details of Audit Qualification:** 1. The past Managing Director, Mr Manmohan 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 under review. The Company is making efforts to get back its 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 F.Y. 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 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. 1.9 crores are outstanding since F.Y. 2009-10 ; service tax returns have not been filed from FY 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..

	b	**Type of Audit Qualification : Qualified / Disclaimer of Opinion / Adverse Opinion:** Qualified
	c	**Frequency of Qualification(s) : Whether appeared for first time / repetitive / since how long continuing** Repetitive/Since 2014-2015
	d	**For Audit Qualification(s) where the impact is quantified by the Auditor, Management's Views:** 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.191.45 lacs 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.
	e	**For Audit Qualification(s) where the impact is not quantified by the auditor: N.A.**
		(i) Management's estimation on the impact of audit qualification:
		(ii) If Management is unable to estimate the impact, reasons for the same:
		(iii) Auditor's comments on (i) or (ii) above

III	Signatories			
		Chief Executive Officer		Manoj Kumar PAN: BZGPK6177A
		Chief Financial Officer		Rachit Garg PAN: AZSPG7226K
		Audit Committee Chairman		Mukesh Sharma DIN: 00166798

Interworld Digital Limited New Delhi

		Statutory Auditor		For M/s. Nemani Garg Agarwal & Co., Chartered Accountants FRN: 010192N  (J.M. Khandelwal) Partner (Membership No. 074267) Place : New Delhi
	Place:	New Delhi		
	Date:	29th May, 2025		

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

DETAILS OF OUTSTANDING QUALIFIED BORROWINGS AND INCREMENTAL QUALIFIED BORROWINGS FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2025 PURSUANT TO SEBI CIRCULAR NO. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/172 DATED OCTOBER 19, 2023

Sl. No.	Particulars	Amount (Rs. In Crores)/Rating
1	Outstanding Qualified Borrowings at the start of the financial year	1.40
2	Outstanding Qualified Borrowings at the end of the financial year	1.53
3	Highest credit rating of the company relating to the unsupported bank borrowings or plain vanilla bonds, which have no structuring/support built in	N.A.
4	Incremental borrowing done during the year (qualified borrowing)	0.13
5	Borrowings by way of issuance of debt securities during the year	NIL

Thanking You,
Yours Faithfully,
For Interworld Digital Limited

Peeyush Kumar Aggarwal
Chairman
DIN :00090423

Amount Rs. In Lacs

										Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.									
S. No	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction (*see Note 5*)	Value of the related party transaction as approved by the audit committee (*see Note 6a*)	Value of transaction during the reporting period (*see Note 6b*)	In case monies are due to either party as a result of the transaction (*see Note 1*)		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost (*see Note 7*)	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
1	Interworld Digital Limited	AAACI2221G	Mr Peeyush Kumar Aggarwal	AACPA6470C	Member of Promoter & Promoter Group & Director	Unsecured loan received	20.00	0.87	19.60	20.47								
2	Interworld Digital Limited	AAACI2221G	Omkam Global Capital Private Limited	AAACO1459Q	Promoter Group	Unsecured loan received	100.00	3.73	18.55	22.28								
3	Interworld Digital Limited	AAACI2221G	Mr Manoj Kumar Chauhan	BZGPK6177A	Chief Executive Officer	Remuneration Paid	15.00	2.40	0.40	1.60								
4	Interworld Digital Limited	AAACI2221G	Mr. Rachit Garg	AZSPG7226K	Chief Financial Officer	Remuneration Paid	10.00	1.80	0.30	1.20								
5	Interworld Digital Limited	AAACI2221G	Ms. Shivangi Aggarwal	AQRPA1768Q	Company Secretary	Remuneration Paid	10.00	1.80	0.30	1.20								

Notes:

1. The details in this format are required to be provided for all transactions undertaken during the reporting period. However, opening and closing balances, including commitments, to be disclosed for existing related party transactions even if there is no new related party transaction during the reporting period.

2. Where a transaction is undertaken between members of the consolidated entity (between the listed entity and its subsidiary or between subsidiaries), it may be reported once.

3. Listed banks shall not be required to provide the disclosures with respect to related party transactions involving loans, inter-corporate deposits, advances or investments made or given by the listed banks.

4. For companies with financial year ending March 31, this information has to be provided for six months ended September 30 and six months ended March 31. Companies with financial years ending in other months, the six months period shall apply accordingly.

For Interworld Digital Limited

Racht Garg
Chief Financal Officer

Interworld Digital Limited

CIN : L72900DL1995PLC067808
Regd. Office: 701, Arunachal Building,
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Fax No. : 011-43571047
URL: www.interworlddigital.in
Email: interworlddigital.in@gmail.com

Appointment of M/s Sanghi & Co., Chartered Accountants as the Internal Auditor of the Company for Financial Year 2025-2026

The details as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July 2023, are given below:

S.No.	PARTICULARS	DETAILS
1.	**Reason for change** viz. appointment / **re-appointment**, resignation, removal, death or otherwise	Appointment of M/s Sanghi & Co., Chartered Accountants as the Internal Auditor of the Company.
2.	Date of appointment / **re-appointment** ,cessation (as applicable) & term of appointment/re-appointment	Appointed as the Internal Auditor of the Company w.e.f. 29th May 2025 for the Financial Year 2025-26.
3.	Disclosure of relationships between Directors (in case of appointment of a director)	Not Applicable
4.	Brief Profile	Sanghi and Co. is a leading Chartered Accountant Firm having a handful experience of almost three decades having a team of CAs, MBAs, CS, retired bankers, Social Activitist, and other expert staff. They rendered services for NGO's/ Trust/ Societies of Registration (80G, 12A, 35AC, FCRA, etc), and Accounting, Auditing, Taxation, Funding from Domestic and Overseas etc

Yours Faithfully,
For Interworld Digital Limited

Shivangi Agarwal
Digitally signed by Shivangi Agarwal
Date: 2025.05.29 14:44:47 +05'30'

Shivangi Agarwal
Company Secretary