InterWorld
DIGITAL CINEMA
ISO : 9001 : 2000 Company

Interworld Digital Limited
CIN: L72900DL1995PLC067808
Regd.Office:701, Arunachal Building,
19, Barakhamba Road,
Connaught Place, New Delhi-110001
Phone: 011-43571044-45, Fax : 011-43571047
Email : interworlddigital.in@gmail.com,
Website: www.interworlddigital.in

Dated: August 12, 2026

To,
The Manager
Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001

Scrip Code - 532072 (INTERDIGI)

Subject: Outcome of the Board Meeting held on August 12, 2026 and Submission of Unaudited Financial Results for the quarter ended June 30, 2026 under Regulation 30 & 33 of the SEBI (LODR) Regulations 2015

Dear Sir/Madam,

Pursuant to Regulation 33 read with Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations"), we wish to inform you that the Board of Directors of Interworld Digital Limited ("the Company"), at its meeting held today, i.e. Wednesday, August 12, 2026, at the registered office of the company situated at 701, Arunachal Building, 19, Barakhamba Road, Connaught Place, New Delhi – 110001, has, inter alia, transacted the following businesses:

1. Considered and approved the Un-Audited Financial Results of the Company for the quarter ended on June 30, 2026, along with the Limited Review Report (LRR) issued by the Statutory Auditors of the Company. The said Financial Results along with the LRR are enclosed herewith as **Annexure-1**.

2. Took note of the resignation of Mrs. Shivangi Agarwal (A61069), Company Secretary and Compliance Officer (Key Managerial Personnel) of the Company w.e.f. close of working hours on June 30, 2026. The requisite disclosure in this regard had already been submitted to BSE on June 30, 2026.

3. Considered and approved the appointment, upon the recommendation of Nomination and Remuneration Committee, of Ms. Hritika Verma (A79901) as the Company Secretary and Compliance Officer (Key Managerial Personnel) of the Company w.e.f. August 12, 2026.

   The requisite details as required under Regulation 30 read with Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III thereof and SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 is enclosed herewith as **Annexure-2**.

The Meeting of Board of Directors commenced at 05:00 P.M and concluded at 06:50 P.M.

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The aforesaid Outcome of the meeting and the Financial Results would also be disseminated on Company's website at www.interworlddigital.in.

This is for your information and records.

Thanking you,

Yours faithfully,
For Interworld Digital Limited

Peeyush Kumar Aggarwal
Digitally signed by Peeyush Kumar Aggarwal
Date: 2026.08.12 18:53:25 +05'30'

Peeyush Kumar Aggarwal
Director
DIN: 00090423

Encl: As Above

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 Limited Review Report on Unaudited Standalone Financial Results of the company for the Quarter ended June 30, 2026 (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, 2026 ("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 since long time. The Company is making efforts to get back this business.***
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 Liability in the Annual Financial Statement for the Financial Year ending as on 31.03.2026***
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.***

Nemani Garg Agarwal & Co.
DELHI
Chartered Accountants

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 cannot 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 31.03.2026 was Rs. 5.35 lac as per book of accounts, no confirmations from Bank was available.***

c) ***There is no business revenue in the company since the long time.***

d) ***There are no movement in majority of assets and liabilities of the company since the long time.***

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

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

D. C Kaushik

Nemani Garg Agarwal & Co. Chartered Accountants DELHI

(Dinesh Chand Kaushik)
Partner
M. No. 505463
UDIN: 26505463LGITYE1973

Place : New Delhi
Date: 12.08.2026

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, 2026

(Rs in Lacs except EPS)

Sr No	Particulars	For the Quarter ended			Year Ended
		30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	**Income from Operation**				
	(a) Net Sales/Revenue from Operations	-	-	-	-
	(b) Other Operating Income	-	-	-	-
	(c) Other Income	-	-	-	-
	Total Income	-	-	-	-
2	**Expenses**				
	a) Cost of Materials consumed	-	-	-	-
	b) Purchase of Stock-in-trade	-	-	-	-
	c) Changes in Inventory of Finished goods, Work-in-progress and Stock-in-trade	-	-	-	-
	d) Employee Benefits Expenses	3.48	3.56	3.37	13.42
	e) Finance Costs	0.01	0.08	-	0.08
	f) Depreciation and Amortisation expense	-	-	-	-
	g) Other expenses	15.68	4.10	2.52	12.55
	Total Expenses	**19.17**	**7.74**	**5.89**	**26.05**
3	**Profit/(Loss) before Exceptional items and tax (1-2)**	**(19.17)**	**(7.74)**	**(5.89)**	**(26.05)**
4	Exceptional Items	-	-	-	-
5	**Profit/(Loss) before tax (3 -4)**	(19.17)	(7.74)	(5.89)	(26.05)
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)**	**(19.17)**	**(7.74)**	**(5.89)**	**(26.05)**
8	Other Comprehensive Income (net of tax)	-	-	-	-
9	**Total Comprehensive Income for the period (7+8)**	**(19.17)**	**(7.74)**	**(5.89)**	**(26.05)**
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)	(0.01)
	(2) Diluted	(0.00)	(0.00)	(0.00)	(0.01)
	[Reserves excluding Revaluation Reserves (Reserves as per Balance Sheet of Previous Accounting Year)				3,524.53

Notes :

1	The above unaudited financial Results for the quarter ended June 30, 2026 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 12th August, 2026. 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.

INTERWORLD DIGITAL LIMITED New Delhi

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 25-26:
	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 share 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. 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 31.03.2026.
	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 has made the payment of entire outstanding Annual Listing Fees since the F.Y. 2018-19 (including the ALF for the F.Y. 2026-27 & the applicable reinstatement Fees) to the Bombay Stock Exchange Limited , where the equity shares of the Company are listed. 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) was initiated against the company for non-payment of Annual Listing Fees. However, BSE vide 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.
9	Debit and Credit Balances are subject to confirmation from Parties.
10	The Figures for the quarter ended March 31, 2026 represents the balancing figures between the audited figures for the year ended 31st March, 2026 and the published figures for the relevant financial year.
11	The aforesaid unaudited financial results for the quarter ended 30th June, 2026 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

INTERWORLD DIGITAL LIMITED New Delhi

Peeyush Kumar Aggarwal
Chairman
DIN :00090423

Place: New Delhi
Date : 12/08/2026

Annexure – 2

Disclosure of details as per Part A of Schedule III of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026

Details of Ms. Hritika Verma is as under:

S. No.	**Details of the Event**	**Information of such event**
1.	Reason for change viz. appointment, ~~reappointment, resignation, removal, death or otherwise~~	Appointment of Ms. Hritika Verma as Company Secretary and Compliance Officer (Key Managerial Personnel) of the Company.
2.	Date of appointment ~~/ re-appointment / cessation (as applicable) & term of appointment/ reappointment~~	w.e.f August 12, 2026
3.	Brief profile (in case of appointment)	Ms. Hritika Verma is a Qualified Company Secretary and Associate Member of Institute of Company Secretaries of India and completed graduation from Chaudhary Charan Singh university of Meerut.
4.	Relation with directors of company (in case of appointment)	No relationship with any Director of the Company.