

**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 & HALF YEAR ENDED SEPTEMBER 30, 2016**

S No.	Particulars	3 months ended 30.09.2016 (Unaudited)	Preceding 3 months ended 30.06.2016 (Unaudited)	Correspondin g 3 months ended 30.09.2015 (Unaudited)	Year to date figures for the current period ended 30.09.2016 (unaudited)	Year to date figures for the previous period ended 30.09.2015 (unaudited)	(Rs. in lacs)
							Previous year ended 31-03-2016 (Audited)
1	<b>Income from Operations</b>						
	a. Net Sales/ Income from operation (Net of excise duty)	3.21	1.66	24.80	4.87	652.52	673.95
	b. Other Operating Income	-	-	-	-	-	-
	<b>Total Income from Operations (net)</b>	<b>3.21</b>	<b>1.66</b>	<b>24.80</b>	<b>4.87</b>	<b>652.52</b>	<b>673.95</b>
2	<b>Expenses</b>						
	a. Cost of material consumed	-	-	-	-	-	-
	b. Purchase of Stock in Trade	-	-	0.39	-	588.25	588.25
	c. Changes in inventories of finished goods, work in progress & stock in trade	-	-	-	-	-	-
	d. Employee benefits expense	1.01	1.01	0.41	2.02	1.10	11.03
	e. Depreciation & amortisation expenses	21.62	21.90	29.33	43.52	56.48	127.42
	(f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	2.18	1.56	4.60	3.74	7.11	14.67
	<b>Total Expenses</b>	<b>24.81</b>	<b>24.47</b>	<b>34.73</b>	<b>49.28</b>	<b>652.94</b>	<b>741.37</b>
3	<b>Profit/(Loss) from operations before other income, Finance Costs and Exceptional Items(1-2)</b>	<b>(21.60)</b>	<b>(22.81)</b>	<b>(9.93)</b>	<b>(44.41)</b>	<b>(0.42)</b>	<b>(67.42)</b>
4	Other Income	5.11	-	1.50	5.11	3.00	-
5	<b>Profit/(Loss) from ordinary activities before finance costs &amp; exceptional items(3+4)</b>	<b>(16.49)</b>	<b>(22.81)</b>	<b>(8.43)</b>	<b>(39.30)</b>	<b>2.58</b>	<b>(67.42)</b>
6	Finance Costs	1.93	2.23	2.12	4.16	4.83	11.38
7	<b>Profit/(Loss) from ordinary activities after finance costs but before exceptional items(5+6)</b>	<b>(18.42)</b>	<b>(25.04)</b>	<b>(10.55)</b>	<b>(43.46)</b>	<b>(2.25)</b>	<b>(78.80)</b>
8	Exceptional Items	-	-	-	-	-	-
9	<b>Profit/(loss) from Ordinary Activities before tax (7+8)</b>	<b>(18.42)</b>	<b>(25.04)</b>	<b>(10.55)</b>	<b>(43.46)</b>	<b>(2.25)</b>	<b>(78.80)</b>
10	Tax Expense	-	-	-	-	-	-
	a. Current Tax	-	-	-	-	2.56	-
	b. Deferred Tax Lia./ (Assets)	(8.13)	-	6.20	(8.13)	(6.20)	(12.59)
11	<b>Net Profit/Loss from Ordinary Activities after Tax (9+10)</b>	<b>(10.29)</b>	<b>(25.04)</b>	<b>(16.75)</b>	<b>(35.33)</b>	<b>1.39</b>	<b>(66.21)</b>
12	Extra ordinary Items (net of tax expenses)	-	-	-	-	-	-
13	<b>Net Profit / (Loss) for the period (11+12)</b>	<b>(10.29)</b>	<b>(25.04)</b>	<b>(16.75)</b>	<b>(35.33)</b>	<b>1.39</b>	<b>(66.21)</b>
14	Share of Profit/(Loss) of Associates	-	-	-	-	-	-
15	Minority Interest	-	-	-	-	-	-
16	<b>Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15)</b>	<b>(10.29)</b>	<b>(25.04)</b>	<b>(16.75)</b>	<b>(35.33)</b>	<b>1.39</b>	<b>(66.21)</b>
17	Paid up Equity Share Capital (Rs. 10/- per share)	4,783.77	4,783.77	4,783.77	4,783.77	4,783.77	4,783.77
18	Reserve excluding revaluation reserves as per balance sheet of previous accounting year	-	-	-	-	-	7,775.98
19	Earning per share (before extra ordinary items) of Rs. 10/- per share. (not annualised)						
	a) Basic	(0.00)	(0.01)	(0.00)	(0.01)	0.00	(0.01)
	b) Diluted	(0.00)	(0.01)	(0.00)	(0.01)	0.00	(0.01)
20	Earning per share (after extra ordinary items) of Rs. 10/- per share. (not annualised)						
	a) Basic	(0.00)	(0.01)	(0.00)	(0.01)	0.00	(0.01)
	b) Diluted	(0.00)	(0.01)	(0.00)	(0.01)	0.00	(0.01)

**Notes :**

- The above Results for the quarter and half year ended September 30, 2016 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 14th November, 2016
- The statement of unaudited financial results for the quarter and half year ended 30th September, 2016 has been prepared following the same accounting policies as were followed in the annual financial statement for the year ended 31st March, 2016.
- The Company operates in a single segment and the results pertain to a single segment as per AS 17 issued by the ICAI.
- Previous year/period figures have been regrouped/rearranged, wherever necessary to make them comparable with the current period figure.
- No investors complaint was pending on 1st July, 2016 and on 30th September, 2016 and no complaint was received during the quarter under review.
- The Limited Review Report of the unaudited financial results have been carried out by the Statutory Auditors of the Company.
- Auditor's Observation in Audit Report. The company has increased its Authorised Share Capital from Rs. 21 Crores to 70 Crores in the Financial Year 2010-2011. ROC fees towards the same stands payable under the head Current Liability in Financial Statements.  
Explanation to aforesaid Auditors Observation: With advent of the Companies Act, 2013 which came into effect from 1st 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. The Company has filed a writ petition before the Hon'ble Delhi High Court challenging the applicability of provisions prescribed under para 3 of Table B under registration of offices and fees rules, 2014 vide dairy no. 159963 dated 30/05/2016. The matter is presently pending before the Hon'ble Delhi High Court. Hence, the Company has no additional explanation to offer.

Place: New Delhi  
Date : 14.11.2016



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

*(Signature)*  
Paeyush Kumar Aggarwal)  
Chairman  
DIN: 00090423

(Amount in Lacs)

## STATEMENT OF ASSETS AND LIABILITIES

S.NO	Particulars	As at 30th	As at 31st
		September, 2016 Un-audited	March, 2016 Audited
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Shareholders' Funds</b>		
	(a) Share Capital	4,783.77	4,783.77
	(b) Reserves and Surplus	7,740.65	7,775.97
	(c) Money received against share warrants	-	-
	<b>Sub Total - Shareholders' Funds</b>	<b>12,524.42</b>	<b>12,559.74</b>
<b>2</b>	<b>Share application money pending allotment</b>	-	-
<b>3</b>	<b>Minority Interest</b>	-	-
<b>4</b>	<b>Non-Current Liabilities</b>		
	(a) Long-Term borrowings	117.63	110.64
	(b) Deferred tax liabilities (net)	107.14	115.27
	(c) Other long term liabilities	-	-
	(d) Long term provisions	-	-
	<b>Sub Total - Non-current liabilities</b>	<b>224.77</b>	<b>225.91</b>
<b>5</b>	<b>Current liabilities</b>		
	(a) Short-term borrowings	49.07	48.55
	(b) Trade payable	1,075.58	1,070.10
	(c) Other current Liabilities	117.42	114.92
	(d) Short-term provisions	283.71	282.44
	<b>Sub Total - Current liabilities</b>	<b>1,525.78</b>	<b>1,516.01</b>
	<b>TOTAL-EQUITY AND LIABILITIES</b>	<b>14,274.97</b>	<b>14,301.66</b>
<b>B</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	<b>(a) Fixed Assets</b>		
	(i) Tangible Assets	56.74	64.05
	(ii) Intangible Assets	404.15	440.36
	(iii) Capital Work-in-progress	432.23	432.23
	(b) Goodwill on consolidation	-	-
	(c) Non-current investments	147.29	147.29
	(d) Deferred tax assets (net)	-	-
	(e) Long-term loans and advances	10,616.80	10,655.49
	(f) Other non-current assets	-	-
	<b>Sub Total - Non-current assets</b>	<b>11,657.21</b>	<b>11,739.42</b>
<b>2</b>	<b>Current assets</b>		
	(a) Current investments	-	-
	(b) Inventories	65.60	65.60
	(c) Trade receivable	2,458.27	2,439.57
	(d) Cash and cash equivalents	9.68	14.00
	(e) Short-term loans and advances	71.92	30.78
	(f) Other current assets	12.29	12.29
	<b>Sub Total - Current assets</b>	<b>2,617.76</b>	<b>2,562.24</b>
	<b>TOTAL - ASSETS</b>	<b>14,274.97</b>	<b>14,301.66</b>

For and On behalf of the Board of Directors of  
Interworld Digital Limited

(Peeyush Kumar Aggarwal)

Chairman

DIN: 00090423

Place: New Delhi

Date : 14th November, 2016