

Reg. Office: K-20, 2nd Floor, Lajpat Nagar-II, New Delhi-110024

Tel.: 0120-2406450 | Email: info@skywebindia.in | Web: www.skywebindia.in

CIN No.: L72200DL1985PLC019763 Ref. No. - SIL/CO/SE/2025-26/12

30th May, 2025

To
Listing Department,
Metropolitan Stock Exchange of India Limited,
Building A, Unit 205A, 2nd Floor,
Piramal Agastya Corporate Park,
L.B.S Road, Kurla West,
Mumbai - 400 070

SYMBOL: SKYWEB

Subject: Outcome of Board Meeting held on 30th May, 2025 and Submission of Audited Standalone and Consolidated Financial Results for the quarter and financial year ended 31.03.2025

Dear Sir/Ma'am.

Pursuant to Regulation 30 and 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), as amended, this is to inform you that the Board of Directors of the Company at its meeting held today i.e. Friday, 30th May, 2025 has, inter-alia, considered and approved the following:

1) Audited Standalone and Consolidated Financial Results for the quarter and financial year ended 31st March, 2025.

A copy of the Audited Standalone and Consolidated Financial Results for the quarter and financial year ended 31st March, 2025 along with Auditor's Report thereon are enclosed herewith as **Annexure-I.**

Further, pursuant to the second proviso to Regulation 33(3)(d) of the Listing Regulations, we hereby declare that the Statutory Auditors of the Company viz. M/s. SPS Associates, Chartered Accountants, have issued an Audit Report on Standalone and Consolidated Financial Results of the Company for the quarter and financial year ended 31st March, 2025 with **unmodified opinion**.

Also, we are enclosing herewith Certificate of non-applicability of Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended 31st March, 2025 as an **Annexure-II**.

- 2) Re-appointment of M/s. VRG & Associates, Chartered Accountants (Firm Registration No. 018238C), as an Internal Auditors of the Company for the financial year 2025-26.
- 3) Re-appointment of M/s. S.K. Batra & Associates, Companies Secretaries, as Secretarial Auditors of the Company for the financial year 2025-26.

The requisite details in respect of abovementioned Item No. 2 and 3 as required under Listing Regulations read with SEBI's Master Circular No.: SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 are given in enclosed Annexure-III.



Skyweb Onfotech Limited

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The meeting of Board of Directors commenced at 05:00 P.M. and concluded at 07:10 P.M.

Kindly take the above information on your records.

Thanking You,

Yours truly,

For Skyweb Infotech Limite

Akshit Singla **
Company Secretary & Compliance Officer

Encl: as above

Registered Office: K-20, 2nd Floor, Lajpat Nagar II, New Delhi-110024 Corporate Office: D-348, Sector-63, Noida, Uttar Pradesh-201307 CIN: L72200DL1985PLC019763

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 2025

Figures in Lacs except EPS

				Figures	in Lacs except EPS
		Quarter Ended	Year Ended 31st	Year Ended 31st	
Particulars	31st March 2025	31st Dec 2024	31st March 2024	March 2025	March 2024
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
Revenue					3 7
I Revenue from Operations	-	•	491.33	245.75	491.33
II. Other Income	1.54	4.24	6.66	8.85	6.71
III. Total Revenue	1.54	4.24	498.00	254.60	498.05
IV. Expenses:		•			
(a) Cost of Materials consumed	-		-		-
(b) Purchase of stock-in-trade	-	-	486.47	245.02	486.47
(c) Changes in inventories of Finished Goods, Work in progress	-	-	-	-	-
& Stock in Trade (d) Employee Benefit expense	3.77	1.97	2.64	11.03	9.97
(e) Finance Costs	3.77	1.57	0.01	0.00	0.01
(f) Depreciation and amortisation expense	0.01	0.01	-	0.03	-
(g) Other expenses	4.21	2.42	2.70	12.48	9.51
Total Expenses	7.99	4.40	491.82	268.57	505.96
V. Profit/(Loss) before exceptional and extraordinary items and	(6.45)	(0.16)	6.18	(13.97)	(7.91)
tax (III-IV)	(0.43)	(0.10)	0.10	(13.57)	(7.51)
VI. Exceptional Items		-	-	*	*
VII. Profit/(Loss) before extraordinary items and tax (V-VI)	(6.45)	(0.16)	6.18	(13.97)	(7.91)
VIII. Extraordinary Items					
IX. Profit before Tax (VII-VIII)	(6.45)	(0.16)	6.18	(13.97)	S (7.91)
X. Tax expense					,
(1) Current Tax	-	-	-	-	- 1
(2) Deferred Tax	-		-		-
XI. Profit/(loss) for the period from continuing operations (IX-X)	(6.45)	(0.16)	6.18	(13.97)	(7.91)
XII. Other Comprehensive income					
A (i) Items that will not be reclassified to Profit & Loss	-	-	-	-	-
A (ii) Income Tax relating to items that will not be classified to		-	ι, -		
Profit & Loss B (i) Items that will be reclassified to Profit & Loss	_	_	_	_	
B (ii) Income Tax relating to items that will be classified to					
Profit & Loss	-		-	-	-
XIII. Total Other Comprehensive income for the period	-	-		-	-
XIV. Profit / (Loss) for the period (XI+XIV)	(6.45)	(0.16)	6.18	(13.97)	(7.91)
XV. Paid up equity share capital	100.00	100.00	100.00	100	100
XVI. Face Value of shares	10	10	10.00	10	10
XVII. Earnings Per equity share				1	
(a) Basic	(0.65)	(0.02)	0.62	(1.40)	(0.79)
(b) Diluted	(0.65)	(0.02)	0.62	(1.40)	. (0.79)

Renu Gupta Whole-time Director

DIN: 00030849

Registered Office: K-20, 2nd Floor, Lajpat Nagar II, New Delhi-110024 Corporate Office: D-348, Sector-63, Noida, Uttar Pradesh-201307

CIN: L72200DL1985PLC019763

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED **ON 31ST MARCH, 2025**

STATEMENT OF ASSETS AND LIABILITIES

Amount in Lacs

Particulars	As at 31st March 2025	As at 31st March 2024
A control of the second of the	(Audited)	(Audited)
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Assets		į
Non-current assets	1	
Property, plant and equipment	-	-
Tangible assets Other intangible assets	0.17	-
Office intangible assets		
Financial assets		245.26
Loans	99.86	245.36
Investments	405.00	405.00
Other non-current assets		
Current assets		
Financial assets		
Investments	_	568.75
Trade receivables	20.51	3.84
Cash and bank balances	20.51	-
Loans		7.33
Other Financial Assets		-
Inventories	3.34	2.04
Other current assets	5.51	
TOTAL	528.88	1,232.31
Equity and liabilities		
Equity	100.00	100.00
Share capital	(65.98)	
Other equity	(00.00)	
Liabilities		
Non-current liabilities		
Financial liabilities	486.03	597.88
Borrowings	-	-
Provisions		
Current liabilities		
Financial liabilities		_
Borrowings	•	573.55
Trade payables	8.84	1
Others Financial Liability	8.84	0.75
Provisions		0.73
more i.i.	528.88	1,232.31
TOTAL	520.00	, 1

	For the perior ended 31st March 2025	For the Year ended 31st Mar 2024
Operating activities		
Profit before tax	(13.97)	(7.91)
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation	0.03	
Finance income	6.15	(6.71)
Finance costs		-
Working capital adjustments:	(7.78)	(14.63)
(Increase)/decrease in Trade Receivable	568.75	(560.75)
(Increase)/decrease in other financial assets	7.33	(568.75)
(Increase)/decrease in Other Current Assets		(4.29)
(Increase)/decrease in Other Current Liability	(1.30)	(0.54)
Increase/(decrease) in trade and other payables	(3.32)	****
Increase/(decrease) in provisions	(573.55)	579.57
mercase (decrease) in provisions	(0.75)	0.75
Income tax paid	(10.62)	(7.88)
Net cash flow from operating activities	(10.62)	(7.88)
Investing activities		
Proceeds from sale of Investments	-	
Purchase of assets	(0.20)	
Loans (Provided)/ Repayment during the year	-	21.00
Net cash flows used in investing activities	(0.20)	21.00
Financing activities		
Proceeds from long-term borrowings (net)	33.65	(17.95)
Interest Received on Loan	(6.15)	6.71
Net cash flows from/(used in) financing activities	27.50	(11.23)
	7	
Net increase in cash and cash equivalents	16.68	1.89
Cash and cash equivalents at the beginning of the year	3.84	1.95
Cash and cash equivalents at year end	20.51	3.84
Components of cash and cash equivalents		
Balances with banks in current accounts	20.21	3.54
Cash on hand	0.30	0.30
	20.51	3.84
	20.51	3.04

Notes:

1. The above standalone financial results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.

2. The above standalone financial results for the quarter and financial year ended 31st March, 2025 have been duly reviewed by the Audit Committee and thereafter, approved by the Board of Directors at their meeting held 30th

3. The above financial results for the quarter and financial year ended 31st March, 2025, have been audited by the

Statutory Auditors and they have expressed an unmodified opinion in their report.

4. The figures of the last quarter are the balancing figures in respect of standalone financial results between audited figures of the financial year ended 31st March, 2025 and the published year to date figures upto 3rd quarter i.e. 31st December, 2024 of the current year, which were subjected to limited review. Previous year / periods figures have been regrouped / reclassified, wherever necessary.

5. The above Financial Results are also available on website of the Company at www.skywebindia.in and on the

website of Metropolitan Stock Exchange of India Limited at www.msei.in.

6. There is only one segment of business.

For and on behalf of the Board Skyweb Infotech Limited

Renu Gupta

Whole-time Director DIN: 00030849

Date: 30.05.2025 Place: New Delhi



Auditor's Report on Quarterly and Year to Date Audited Standalone Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To Board of Directors Skyweb Infotech Limited

Report on the audit of Standalone Financial Results

Opinion

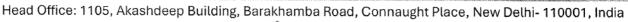
We have audited the accompanying quarterly and year to date standalone financial results of Skyweb Infotech Limited ("the Company") for the quarter and financial year ended 31st March, 2025 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net Loss and other comprehensive income and other financial information of the Company for the quarter and year ended 31st March, 2025.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone 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 financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our epission.











Key Audit Matters

1. Assessment of the Classification and Disclosure of Investment in Associate

The Company holds a 40% equity interest in an associate which is accounted for using the Equity method under Ind AS 28 - Investments in Associates and Joint Ventures. This investment constitutes a substantial portion of the Company's total assets.

During the year, the Board discussed a strategic decision to explore potential buyers for the said investment with the intent to use the proceeds for operational purposes and repayment of liabilities. As of the balance sheet date, although the sale discussions had commenced, no definitive agreements or time-bound plans were finalized.

We considered the assessment of the classification, measurement and related disclosures of this investment as a key audit matter due to following reasons and we found that the classification of the investment as a non-current asset and the related disclosures in the financial statements were appropriate and consistent with the applicable financial reporting framework.

Reason for discloser in Key Audit matters	How our audit addressed the Key Audit Matter
The significant judgment involved in assessing whether the criteria under Ind AS 105 – Non-current Assets Held for Sale and Discontinued Operations – were met.	Evaluated the minutes of Board meetings and the copy of relevant Board Resolution dated 12/02/2025 other internal correspondence to assess the stage of the decision-making process and intentions
	Reviewed the Company's assessment of whether the criteria for classification as "held for sale" under Ind AS 105 were met.
The materiality of the investment to the financial statements	Assessed the disclosures made in the financial statements regarding the investment, its carrying amount, and the rationale for continued classification as a non-current investment.
The potential impact on the Company's liquidity and going concern assessment.	Evaluated the management's assessment of going concern, considering their plan to utilise the potential sale proceeds for operational and financial obligations. Discussed with management and those charged with governance regarding the status and progress of the intended sale.

Management's Responsibilities for the Standalone Financial Results

These statements have been prepared on the basis of Standalone financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the results that gives a true and fair view of the net Loss and other comprehensive income and other financial information of the company in accordance with the applicable accounting standards prescribed under Section 133 of the act read with relevant rules issued thereunder 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 assets of the

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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 the 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 is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 on whether the company has 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 financial results 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.

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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 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 Matter

- 1. The Statement includes the results for the quarter and year ended 31st March, 2025 being the balancing figure between the audited figures in respect of the full financial year ended 31st March 2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year which were subjected to limited review by us.
- 2. Based on our examination which included test checks and information given to us, the company has used accounting software for maintaining its books of accounts. The feature of recording audit trail (edit log) facility was not operating for initial few months of the year under audit.

Our opinion is not modified in respect of above.

For SPS Associates

Chartered Accountants

Firm Regn No. 012358N

Ashish Bansal

Partner

M. No.: 511005

UDIN-25511005BMGSTN5071

Date: 30.05.2025 Place: New Delhi



Registered Office: K-20, 2nd Floor, Lajpat Nagar II, New Delhi-110024 Corporate Office: D-348, Sector-63, Noida, Uttar Pradesh-201307 CIN: L72200DL1985PLC019763

STATEMENT OF AUDITED CONSOLIATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31st MARCH, 2025

	KAND I ZANT ZANT ZANT ZANT ZANT ZANT ZANT ZANT			Figure	es in Lucs (Except EPS)
		Quarter Ended	Year Ended 31st	Year Ended 31st	
Particulars	31st March 2025	31st Dec 2024	31st March 2024	March 2025	March 2024
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
Revenue				215.75	491.33
l Revenue from Operations	- 1	- 1	491.33	245.75 8.85	6.71
11. Other Income	1.54	4.24	6.66		
III. Total Revenue	1.54	4.24	498.00	254.60	498.05
IV. Expenses:					i
(a) Cost of Materials consumed		-		245.02	486.47
(b) Purchase of stock-in-trade	•	.	486.47	243.02	400.47
(c) Changes in inventories of Finished Goods, Work in progress & Stock in Trade	-	-	-	-	-
(d) Employee benefits expense	3.77	1.97	2.64	11.03	9.97
(e) Finance Costs	- {		10.0	0.00	0.01
(f) Depreciation and amortisation expense	0.01	0.01	-	0.03	-
(g) Other expenses	4.21	2.42	2.70	12.48	9.51
Total Expenses	7.99	4.40	491.82	268.57	505.96
V. Profit/(Loss) before exceptional and extraordinary items and fax (III-IV)	(6.45)	(0.16)	6.18	(13.97)	(7.91)
VI. Exceptional Items	-	-		-	
VII. Profit/(Loss) before extraordinary items and tax (V-VI)	(6.45)	(0.16)	6.18	(13.97)	(7.91)
VIII. Extraordinary Items		-	-	-	-
IX. Profit before Tax (VII-VIII)	(6.45)	(0.16)	6,18	(13.97)	(7.91)
X. Tax expense					
(1) Current Tax	-	-			
(2) Deferred Tax	-	-		-	
Xi. Profit/(loss) for the period from continuing operations (IX-X)	(6.45)	(0.16)	6.18	(13.97)	(7.91)
XII. Other Comprehencive income					
A (i) Items that will not be reclassified to Profit & Loss	-	-	-	-	
A (ii) Income Tax relating to Items that will not be classified to Profit & Loss	- 1		-	-	-
B (i) Items that will be reclassified to Profit & Loss	-	-		-	-
B (ii) Income Tax relating to Items that will be classified to Profit & Loss	-		-		
XIII. Total Other Comprehencive income for the period	(6.45)	(0.16)	6.1	8 (13.97	(7.91
XIV. Profit / (Loss) for the period (XI+XIV)	(15.87)	0.28	0.3	4 (14.81	0.9-
XV. Share of Profit/ (Loss) of Associates XVI. Net Profit/ (Loss) after Tax, Minority Interest and	(22.32)	0,12	6.5	2 (28.77	(6.97
share of profit/(Loss) of Associates	(22.32)	0.11	-	,	
	100	100.0	10	0 10	0 100
XVII. Paid up equity share capital	10			0 1	!
XVIII. Face Value of shares		,			1
XIV. Earnings Per equity share	(2.23)	10.0	0.6	(2.88	(0.70)
(a) Basic	(2.23)	0.01	0.6	(2.88	(0.70
(b) Diluted	(2.43)		J		. de contetue,

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STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31st MARCH, 2025

THE APPLICATION ASSETS AND LIABILITIES

Amount	in l	Lal	kl	ts	R	S

Particulars			
	As at 31st March 2025	As at 31st March 2024	
	(Audited)	(Audited)	
ssets	1		
Non-current assets	1		
Property, plant and equipment	- 1		
Tangible assets	0.17		
Other intangible assets			
Financial assets	00.05	245.36	
Loans	99.86	473.21	
Investments	458.41	4/3.21	
Other non-current assets	-	•	
Current assets			
Financial assets			
Investments	- 1	568.75	
Trade receivables			
Cash and bank balances	20.51	3.84	
Loans		-	
Other Financial Assets	3.34	7.33	
Inventories	- 1		
Other current assets	-	2.04	
TOTAL	582.29	1,300.52	
Equity and liabilities			
Equity	100.00	100.00	
Share capital	(12.58)	16.19	
Other equity	, , ,		
Liabilities			
Non-current liabilities			
Financial liabilities -	486.03	597.88	
Borrowings	400.03	277.00	
Provisions	-		
Current liabilities			
Financial liabilities			
Borrowings	-	400.00	
Trade payables	-	573.5	
Others			
Other Financial Liability	8.84	12.15	
Provisions	-	0.73	
TOTAL	582.29	1,300.5	

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CIN: L72200DL1985PLC019763

Statement of cash flows for the Period ended March 31st, 2025

	For the perior ended 31st March 2025	For the Year ended 31st Mar 2024
Operating activities	(13.97)	(7.91)
Profit before tax	(1017.7)	
Adjustments to reconcile profit before tax to net cash flows:	0.03	
Depreciation	6.15	(6.71)
Finance income	•	-
Finance costs	(7.78)	(14.63)
Working capital adjustments:	568.75	(568.75)
(Increase)/decrease in Trade Receivable	7.33	(4.29)
(Increase)/decrease in other financial assets	(1.30)	(0.54)
(Increase)/decrease in Other Current Assets	(3.32)	
(Increase)/decrease in Other Current Liability	(573.55)	579.57
Increase/(decrease) in trade and other payables	(0.75)	0.75
Increase/(decrease) in provisions	(10.62)	(7.88)
Income tax paid	(10.62)	(7.88)
Net cash flow from operating activities		
Investing activities		-
Proceeds from sale of Investments	(0.20)	
Purchase of assets		21.00
Loans (Provided)/ Repayment during the year Net cash flows used in investing activities	(0.20)	21.00
Financing activities	33.65	(17.95)
Proceeds from long-term borrowings (net)	(6.15)	6.71
Interest Received on Loan Net cash flows from/(used in) financing activities	27.50	(11.23)
	16.68	1.89
Net increase in eash and eash equivalents	3.84	1.95
Cash and cash equivalents at the beginning of the year Cash and cash equivalents at year end	20.51	3.84
Components of cash and cash equivalents Balances with banks in current accounts	20.21	
	0.30	0.30
Cash on hand	20.51	
		3

Remy Guptal HI Whole Time Director DIN 00039849

Notes:

1. The above consolidated financial results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.

2. The above consolidated financial results for the quarter and financial year ended 31st March, 2025 have been duly reviewed by the Audit Committee and thereafter, approved by the Board of Directors at their meeting held

on 30th May, 2025.

3. The above financial results for the quarter and financial year ended 31st March, 2025, have been audited by the statutory auditors and they have expressed an unmodified opinion in their report.

4. The above consolidated financial results include the financial results of its associate company viz. Travancore

Marketing Private Limited.

5. The figures of the last quarter are the balancing figures in respect of consolidated financial results between audited figures of the financial year ended 31st March, 2025 and the published year to date figures upto 3rd quarter i.e. 31st December, 2024 of the current year, which were subjected to limited review. Previous year / periods figures have been regrouped / reclassified, wherever necessary.

6. The above Financial Results are also available on website of the Company at www.skywebindia.in and on the

website of Metropolitan Stock Exchange of India Limited at www.msei.in.

7. There is only one segment of business.

For and on behalf of the Board

Skyweb Infotech Limited

Renu Gupta Whole-time Director DIN: 00030849

Date: 30.05.2025 Place: New Delhi



Auditor's Report on Quarterly and Year to Date Consolidated Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To Board of Directors Skyweb Infotech Limited

Report on the audit of Consolidated Financial Results

Opinion

We have audited the accompanying quarterly and year to date consolidated financial results of Skyweb Infotech Limited ("the Company") and its associate (collectively referred as "Group") for the quarter and financial year ended 31st March 2025 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the report of the other auditor on the separate audited financial statements of the associate, the Statement

- includes the results of Skyweb Infotech Limited and Travancore Marketing Private Limited, an Associate Company: i.
- ii. is presented in accordance with the requirements of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- iii. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net Loss and other comprehensive income and other financial information of the group for the quarter and year ended 31st March 2025.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Company and its associate 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 financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their report referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion



Key Audit Matters

1. Assessment of the Classification and Disclosure of Investment in Associate

The Company holds a 40% equity interest in an associate which is accounted for using the Equity method under Ind AS 28 - Investments in Associates and Joint Ventures. This investment constitutes a substantial portion of the Company's total assets.

During the year, the Board discussed a strategic decision to explore potential buyers for the said investment with the intent to use the proceeds for operational purposes and repayment of liabilities. As of the balance sheet date, although the sale discussions had commenced, no definitive agreements or time-bound plans were finalized.

We considered the assessment of the classification, measurement and related disclosures of this investment as a key audit matter due to following reasons and we found that the classification of the investment as a non-current asset and the related disclosures in the financial statements were appropriate and consistent with the applicable financial reporting framework

Reason for discloser in Key Audit matters	How our audit addressed the Key Audit Matter
The significant judgment involved in assessing whether the criteria under Ind AS 105 – Non-current Assets Held for Sale and Discontinued Operations – were met.	Evaluated the minutes of Board meetings and the copy of relevant Board Resolution dated 12/02/2025 other internal correspondence to assess the stage of the decision-making process and intentions regarding the sale.
	Reviewed the Company's assessment of whether the criteria for classification as "held for sale" under Ind AS 105 were met.
The materiality of the investment to the financial statements	Assessed the disclosures made in the financial statements regarding the investment, its carrying amount, and the rationale for continued classification as a non-current investment.
The potential impact on the Company's liquidity and going concern assessment.	Evaluated the management's assessment of going concern, considering their plan to utilise the potential sale proceeds for operational and financial obligations. Discussed with management and those charged with governance regarding the status and progress of the intended sale.

Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated 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 of the Company and its Associate in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder accounting

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principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Board of Directors of the Company and its Associate are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and its Associate 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 the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the Company and its Associate are responsible for assessing the ability of the Company and its Associate to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the Company and its Associate are also responsible for overseeing the financial reporting process of the Company and its Associate.

Auditor's Responsibilities for the Audit of Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 on whether the company and its associate has 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 and its Associate 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 financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of auditor's report. However, future events or conditions manage ause the Company and its Associate to cease to continue as a going concern.

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FRN: 01235AN



- 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.
- Obtain sufficient appropriate audit evidence regarding the financial results /financial information of the Company of which we are the independent auditors, to express an opinion on the statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entity included in the Statement of which we are the independent auditors. For the other entity included in the Statement, which have been audited by other auditor, such other auditor remains responsible for the direction, supervision and performance of the audit carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Company 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 of the Company with a statement that we have complied with relevant 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

We also performed procedures in accordance with Circular No. CIR/CFD/CMD1/44/2019 dated 29th March 2019 issued by the Securities Exchange Board of India under Regulation 33 (8) of the listing Regulations, to the extent applicable.

Other Matter

- 1. The statement includes the results for the quarter ended 31st March 2025 being the balancing figures between the audited figures in respect of the full financial year ended 31st March 2025 and the published unaudited year-to-date figures up to the end of the third quarter of the financial year, which were subjected to a limited review by us, as required under the Listing Regulations.
- 2. The accompanying Statement includes the Company's share of net loss (including other comprehensive income) of Rs. -15.87 lakhs and Rs. -14.80 lakhs for the quarter and year ended March 31, 2025 respectively, in respect of an associate. These financial statements and other financial information have been audited by other auditors whose report has been furnished to us, and our opinion on the consolidated annual financial results to the extent they have been derived from such annual financial statements is based solely on the report of such auditor.
- 3. Based on our examination which included test checks and information given to us, the parent company has used accounting software for maintaining its books of accounts. The feature of recording audit trail (edit log) facility was not operating for initial few months of the year under audit.

Our report on the Statement is not modified in respect of above matters.

Date: 30.05.2025 Place: New Delhi

For SPS Associates Chartered Accountants Regn No. 012358N

Ashish Bansal

M. No.: 511005 UDIN-25511005BMGSTO1968



Skyweb Dufotech Limited

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CIN No.: L72200DL1985PLC019763

Annexure-II

Certificate of Non-applicability of Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

The provisions of Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 regarding submission of Statement of Deviation(s) or Variation(s) of proceeds of public issue, right issue, preferential issue, QIP etc. on quarterly basis is not applicable to the Company "Skyweb Infotech Limited" for the quarter ended 31st March, 2025 as the Company has not raised any money through public issue, rights issue, preferential issue, QIP etc.

Skyweb Onfotech Limited

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Annexure-III

Details pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No.: SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024:

S. N	No.	Particulars	Internal Auditors	Secretarial Auditors
1		Name of the Auditor's firm	M/s. VRG & Associates	M/s. S.K. Batra & Associates
2)	Reason for change viz. appointment, re- appointment, resignation, removal, death or otherwise	Re-appointment	Re-appointment
	3.	Date of appointment / re- appointment/ cessation & terms of appointment/re- appointment	Re-appointed at the Board Meeting held on 30.05.2025 for the Financial Year 2025-26	Re-appointed at the Board Meeting held on 30.05.2025 for the Financial Year 2025-26
	4.	Brief Profile	M/s. VRG & Associates, Chartered Accountants, is a professionally managed chartered accountancy firm operating from Ghaziabad, Uttar Pradesh, India from last 11 years. It's a full service accounting, audit and business advisory firm offering vide range of accounting, auditing and taxation and consultancy services to clients in India and Abroad. The firm has a team of Chartered Accountants and other business consultants with vast knowledge and professional experience.	Secretarial Compliances, Merger and Amalgamations, Corporat Restructuring, Intellectual Propert Rights, FEMA matters, Valuation Compliance & Assurance Service and other Consultancy includin Finance & Taxation to variou corporate clients.
	5.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable	Not Applicable

