



ISF LIMITED

CIN No.: L74899DL1988PLC076648

Regd. Office: First Floor, Plot No-13, KH. No.33/7, Village Amberhai, Pole No. J967, Sector-19, Dwarka, Delhi- 110077

Corporate Office: A-96, Sector-65 Noida Uttar Pradesh- 201301

Phone: 0120-3226522, +91 9105535135

E-Mail: info@isflimited.in

Website: www.isflimited.in

To,
The Manager,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400001

Date: 11.11.2024

Scrip Code: 526859

Sub: Outcome of board meeting held on 11th November, 2024

Ref.: Regulations 30, 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at their meeting held on today i.e., 11th November, 2024 have Consider and approved the following:

1. The Un-Audited Financial Results of the Company as reviewed by the Audit Committee for the quarter and half year ended on 30th September, 2024 along with Limited review report. A copy of the said Un-Audited financial results along with the Limited review report issued by the Statutory Auditors of the Company is enclosed herewith.
2. Shifting of registered office of the company within the local limits (Annexure A).

The meeting of the Board of Directors commenced at 11:30 AM and concluded at 12:00 Noon.

You are requested to take the above on your records and do the needful.

Thanking you

Yours faithfully,

For and on Behalf of ISF Limited

Manisha Sishena
Authorised Signatory
Company Secretary and Compliance Officer
Mem No.: A71075



Encl: As Annexed

Statement of Unaudited Financial Results for the second quarter and half year ended on 30th September, 2024

Particulars	Amt. (In Lakhs)					
	Quarter Ended			Half Year Ended		Year Ended
	30-09-2024 (Reviewed)	30-06-2024 (Reviewed)	30-09-2023 (Reviewed)	30-09-2024 (Reviewed)	30-09-2023 (Reviewed)	31-03-2024 (Audited)
I. Revenue from Operations	44.58	42.38	58.35	86.96	109.01	202.20
II. Other Income	0.00	0.00	0.00	0.00	0.13	0.13
III. Total Income (I+II)	44.58	42.38	58.35	86.96	109.14	202.33
IV. Expenses						
Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00	0.00
Purchases of Stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
Changes in inventories of finished goods, Work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits Expenses	11.59	7.58	4.29	19.17	8.25	18.59
Finance Costs	9.40	9.86	10.27	19.26	19.23	27.45
Depreciation and amortisation expenses	0.00	0.00	0.00	0.00	0.00	0.00
Other Expenses	20.70	21.79	40.73	42.49	76.98	248.12
Total Expenses (IV)	41.69	39.23	55.29	80.92	104.46	294.16
V. Profit/(Loss) before exceptional items and tax (III-IV)	2.89	3.15	3.06	6.04	4.68	-91.83
VI. Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII. Profit/(Loss) before tax (V-VI)	2.89	3.15	3.06	6.04	4.68	-91.83
VIII. Tax Expense						
(1) Current tax	2.01	2.83	9.89	4.84	18.12	0.00
(2) Deferred tax	0.75	0.82	-9.10	1.57	-16.90	-18.00
(3) Previous Year Tax	0.00	0.00	-0.20	0.00	-0.20	0.07
(4) Available Mat Tax	-2.01	-2.83	0.00	-4.84	0.00	0.00
IX. Profit/(Loss) for the period from continuing operations (VII-VIII)	2.14	2.33	2.47	4.47	3.66	-73.89
X. Profit from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XI. Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XII. Profit from Discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
XIII. Profit/(Loss) for the period (IX+XII)	2.14	2.33	2.47	4.47	3.66	-73.89
XIV. Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
(A) (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
(B) (i) Items that will be classified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
XV. Total Comprehensive Income for the period (XIII+XIV)	2.14	2.33	2.47	4.47	3.66	-73.89
(Comprising Profit and Other Comprehensive Income for the Period)						
XVI. Earnings per equity share (for continuing operation):						
(1) Basic	0.0023	0.0025	0.0026	0.0047	0.0039	(0.0778)
(2) Diluted	0.0023	0.0025	0.0026	0.0047	0.0039	(0.0778)
XVII. Earnings per equity share (for discontinued operation):						
(1) Basic	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
(2) Diluted	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
XVIII. Earnings per equity share (for discontinued & continuing operations)						
(1) Basic	0.0023	0.0025	0.0026	0.0047	0.0039	(0.0778)
(2) Diluted	0.0023	0.0025	0.0026	0.0047	0.0039	(0.0778)

Notes:

- 1) The financial results of the company have been prepared in accordance with Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended.
- 2) The above results have been reviewed by the Audit Committee were approved and taken on record by the Board of Directors at its meeting held on 11.11.2024
- 3) Segment reporting as defined in IND-AS 108 is not applicable since the entire operations of the company relates to only one
- 4) Figures have been regrouped/rearranged wherever considered necessary.
- 5) There are no Other Comprehensive Income for the periods presented above.

FOR ISF LIMITED

 Vishal Dang
 (Wholetime Director) Director
 DIN: 07971525



Date : 11.11.2024
 Place : Noida

ISF LIMITED
BALANCE SHEET AS AT 30TH SEPTEMBER 2024

(Rupees in Lakhs)
September 30,
2023

Particulars	<u>September</u>		<u>September 30,</u>
	<u>30, 2024</u>		<u>2023</u>
ASSETS			
1 Financial Assets			
(i) Cash and cash equivalents	36.69		3.20
(ii) Trade Receivables	6.91		0.00
(iii) Loans	1712.36		1965.34
(iv) Other Financial Assets-Security Deposit	<u>1.22</u>	<u>1757.18</u>	<u>0.00</u>
			1968.54
2 Non Financial Assets			
(i) Advances	33.08		27.49
(ii) Current Tax Asset	6.76		0.00
(iii) Deferred Tax Asset	<u>16.43</u>	<u>56.27</u>	<u>16.90</u>
			44.39
Total Assets		<u>1813.45</u>	<u>2012.93</u>
LIABILITIES AND EQUITY			
1 Financial Liabilities			
(i) Trade payables			
a) Total Outstanding Dues of Micro Enterprises and Small Enterprises	0.00		0.00
b) Total outstanding Dues of Creditors other than Micro Enterprises and small Enterprises			
	2.72		2.19
(ii) Borrowings	441.42		567.18
(iii) Other financial liabilities	<u>22.12</u>		<u>7.44</u>
		466.26	576.81
2 Non Financial Liabilities			
Current Tax liabilities		0.00	15.86
			15.86
3 EQUITY AND LIABILITIES			
Equity			
i) Equity Share Capital	950.00		950.00
ii) Other Equity	<u>397.19</u>	<u>1347.19</u>	<u>470.26</u>
			1420.26
Total Equity and Liabilities		<u>1813.45</u>	<u>2012.93</u>

For & on behalf of the Board

For ISF LIMITED

Director

Vishal Dang
Wholtime Director
DIN: 07971525



Date: 11.11.2024
Place : Noida

ISF LIMITED
CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2024

	Half Year ended 30-09-2024	(Rs in Lacs) Half Year ended 30-09-2023
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax and Extraordinary items	6.04	4.68
Adjustments for :		
Other Comprehensive Income		
Depreciation	0.00	0.00
(Profit)/loss on sale of fixed Assets & Assets Discarded (Net)	0.00	0.00
Interest paid	19.26	19.23
Interest Received	-86.96	-109.01
Operating Profit before working capital changes	-61.66	-85.10
Adjustments for :		
Trade and Other Receivables	-14.63	-405.61
Trade Payables	11.75	5.76
Interest Received	86.96	109.01
Net Cash from Operating Activities	22.42	-375.94
Direct Tax Paid	-1.57	-1.01
Cash Flow before extraordinary items	20.85	-376.95
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase of Fixed Assets, Including capital work in progress	0.00	0.00
Purchase of Investments	0.00	0.00
Sale of Fixed Assets	0.00	0.00
Interest received	0.00	0.00
Net Cash used in Investing Activities	0.00	0.00
C. CASH FLOW FROM FINANCING ACTIVITIES :		
Net proceeds of Short Term Borrowings	20.00	383.65
Interest Paid	-19.26	-19.23
Net Cash flow from Financing Activities	0.74	364.42
Net Increase/(decrease) in Cash or Cash Equivalents (A+B+C)	21.59	-12.53
Cash and Cash Equivalents as at 1st April	14.99	15.73
Cash and Cash Equivalents as at 30 September	36.58	3.20

Notes :

- 1) The above cash flow statement has been prepared under the indirect method as set out in Indian Accounting standard-7 (Ind AS-7) on cash flow statement issued by the Institute of Chartered Accountants of India
- 2) Figures in brackets represents outflow

For ISF Limited

For ISF LIMITED



Director

VISHAL DANG
(Wholetime Director)
DIN: 07971525
Date: 11.11.2024
Place : Noida





ISF LIMITED

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Date: 11.11. 2024

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400001

Scrip Code: 526859

Dear Sir/Madam,

Sub: Declaration regarding Statutory Limited Review Report with Un-modified Opinion on Unaudited Financial Results for the Quarter ended on 30th September, 2024

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016 we hereby declare that the Statutory Auditors of the Company i.e., **V S S A & Associates**, have issued the Statutory Limited Review report on Standalone Unaudited Financial Results of the Company for the quarter and half year ended on 30th September, 2024, with unmodified opinion.

You are requested to take the above on your records and do the needful.

Yours faithfully,

For and on Behalf of ISF Limited

For ISF LIMITED

Director

Vishal Dang
Whole time Director
DIN: 07971525



**QUARTERLY AND YEAR TO DATE LIMITED REVIEW REPORT ON
UNAUDITED RESULTS**

**TO THE BOARD OF DIRECTORS OF
ISF LIMITED**

1. We have reviewed the accompanying statement of unaudited financial results of **ISF LIMITED** for the quarter ended 30th' September, 2024 and the year to date results for the period from 1st' April, 2024 to 30th' September, 2024 respectively being submitted by the Company pursuant to the requirements of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", 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 analytical procedures 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards 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(as amended) including the manner in which it is to be disclosed, or that it contains any material misstatement.

For V S S A & Associates
Chartered Accountants
Firm Registration No 012421N

Place: New Delhi
Dated: 11.11.2024
UDIN: 24091309BKEQSK2805

Samir Vaid
Partner
Membership No. 091309



ISF LIMITED

CIN No.: L74899DL1988PLC076648

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Annexure A

Date: 11.11.2024

To,
The Manager,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai- 400001

Scrip Code: 526859

Sub: Intimation of shifting of the Registered Office of the Company within the local limits of City of Delhi

Ref.: Regulations 30 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

We wish to inform you that the Board of Directors of the Company at their meeting held on November 11, 2024 have accorded their consent to shift the registered office of the Company from Plot No-13, KH. No. 33/7, Village Amberhai, Pole No. J967, Sector-19, Dwarka, South West Delhi- 110077 to Khasra No. 10/2, Samalka, New Delhi- 110037 within the local limits of City with effect from November 13, 2024.

Kindly take the same on your record.

Thanking you

Yours faithfully,

For and on Behalf of ISF Limited

For ISF LIMITED


Authorised Signatory

Manisha Saxena
Company Secretary and Compliance Officer
Mem No.: A71075

