

ISL CONSULTING LIMITED

CIN No. : L67120GJ1993PLC086576

Regd. Office : 501, 5th Floor, Abhijeet - II, Above Standard Chartered Bank, Nr. Mithakhali Six Road,
Ahmedabad-380009. Ph. 079-40030351,079-40030352 Fax : 079-30077352
E-mail : innogroup@gmail.com ,Website : www.islconsulting.in

September 21, 2019

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai-400 001

Scrip Code: 511609

Dear Sir,

Subject: Revised Standalone Unaudited Financial Results for the quarter ended June 30, 2019

In accordance with your mail dated September 20, 2019 please find enclosed herewith revised Financial results for the period ended June 30, 2019 in accordance with NBFC (Division III) Format.

Kindly acknowledge the receipt.

Thanking You,

Yours Faithfully,

For, ISL Consulting Limited



Bhanupriya Katta
Company Secretary





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Statement of Standalone Unaudited Financial Results For The Quarter Ended On June 30, 2019

Sr. No.	Particulars	(Rs. In Lakhs)	
		Quarter Ended	
		30-Jun-19	30-Jun-18
		Unaudited	Unaudited
	Revenue from Operations		
	Interest Income	0.128	0.09
	Dividend Income	0.198	0.84
	Rental Income	0.000	0.00
	Fees and Commission Income	0.000	0.00
	Net gain on fair value changes	0.000	0.00
	Net gain on derecognition of financial instruments under amortised cost category	0.000	0.00
	Sale of products(including Excise Duty)	0.000	0.00
	Sale of services	0.000	0.00
	Others (Sale of Shares)	418.029	1401.42
I	Total Revenue from Operations	418.355	1402.352
II	Other Income	0.000	0.00
III	Total Revenue (I+II)	418.355	1402.352
	Expenses		
	Cost of materials consumed	0.000	0.00
	Purchases of stock-in-trade	1078.922	1767.89
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	57.986	13.97
	Employee benefits expense	8.830	7.91
	Depreciation and amortisation expense	0.173	0.09
	Finance Costs	0.000	1.20
	Fees and commission expense	0.000	0.00
	Net loss on fair value changes	0.000	0.00
	Net loss on derecognition of financial instruments under amortised cost category	0.000	0.00
	Impairment on financial instruments	0.000	0.00
	Other expenses		
	Rates and taxes	1.160	0.00
	Legal & Professional fees	2.864	2.17
	Rent	1.600	0.00
	Legal & Registration Expenses	3.947	4.03
	Other Expenses	1.443	1.33
IV	Total expenses	1156.924	1798.589
V	Profit / (Loss) before exceptional tax items (III-IV)	-738.569	-396.237

For, ISL CONSULTING LIMITED

DIRECTOR



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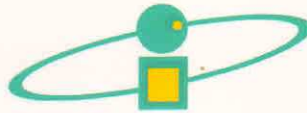
VI	Exceptional items (Profit on sale of shares held as investment)	1.834	0.00
VII	Profit/(Loss) before tax (V+VI)	-736.735	-396.237
VIII	Tax expense		
1	Current Tax	0.000	0.00
2	Deferred Tax	0.000	0.00
	Total Tax Expense	0.000	0.000
IX	Profit / (Loss) for the period from continuing operations (VII-VIII)	-736.735	-396.237
X	Profit/ (Loss) from discontinuing operations	0.000	0.00
XI	Tax expense of discontinuing operations	0.000	0.00
XII	Profit/ (Loss) from discontinuing operations (after tax) (X-XI)	0.000	0.000
XIII	Profit/ (Loss) for the period (IX+XII)	-736.735	-396.237
XIV	Other Comprehensive Income (OCI)	0.000	0.00
XV	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)	-736.735	-396.237
XVI	Paid up Equity Share Capital (Face Value Rs. 5/-)	1200.000	1200.000
XVII	Earnings per Equity Share (For Continuing Operations)		
(a)	Basic	-3.070	-3.302
(b)	Diluted	-3.070	-3.302
XVIII	Earnings per Equity Share (For Discontinued Operations)		
(a)	Basic	0.000	0.000
(b)	Diluted	0.000	0.000

Date : 11.09.2019

Place: Ahmedabad

For, ISL CONSULTING LIMITED

Ashish
DIRECTOR



ISL CONSULTING LIMITED

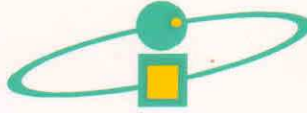
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Notes :

1. The aforesaid Financial Results for the quarter ended June 30, 2019 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at its Meeting held on **Wednesday, September 11, 2019**.
2. The Company has adopted Indian Accounting Standards ("Ind AS") from April 1, 2019 (transition date being April 1, 2019) and for that purpose comparative figures of June 30, 2018 is restated. Accordingly, the impact of transition has been provided and figures for that period has been restated accordingly.
3. The aforesaid Financial Results for the quarter ended June 30, 2019 have been prepared in accordance with Companies (Indian Accounting Standard) Rule, 2015 as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and in terms of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
4. The Financial Results of the company have been prepared In accordance with Indian Accounting Standards (IND-AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016 and become mandatorily applicable to the listed NBFC with effect from April 1, 2019.
5. The Ind AS complied Financial results for the preceding quarter ended March 31, 2019 and previous year ended March 31, 2019 have not been provided as per the exemption given in the SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016
6. In line with Ind AS – 109 Financial Instruments, the principles for valuing the equity shares as a fair value. Equity shares held as a stock as on 01.04.2019 and as on 30.06.2019 is recognised at market value.
7. The figures for the corresponding previous period have been restated/regrouped wherever necessary, to make them comparable.

For, ISL CONSULTING LIMITED
[Signature]
DIRECTOR



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Reconciliation of results between, previous Indian GAAP and Ind AS

Particulars	Quarter ended 30-06-2019	Quarter ended 30-06-2018
	Amount in Rs.	Amount in Rs.
Profit / Loss as per Indian GAAP	(72718395.78)	(39136726.06)
Add/Less Adjustments		
Change in value of closing share inventories	195541.09	628174.12
Change in value of opening share inventories	(1150646.29)	(1115171.09)
Profit / Loss as per Ind AS	(73673500.98)	(39623723.03)

For, ISL Consulting Ltd

Ankit J. Shah
Managing Director
(DIN: 02695987)





LIMITED REVIEW REPORT

To
The Board of Directors
ISL Consulting Limited

We have reviewed the accompanying statement of unaudited financial results of **ISL Consulting Limited** for the period ended 30th June, 2019. 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.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* 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.

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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Bihari Shah & Co.
Chartered Accountants
FRN :- 119020W



Bihari B. Shah

Bihari B. Shah
Partner

Membership Number: 007058

Place: Ahmedabad

Date: 11th September, 2019

UDIN:- 19007058AAAAAZ7111