

ISHAAN INFRASTRUCTURES AND SHELTERS LIMITED

Reg. Office : 1111, 11th Floor, ShivalikShilp, Iscon Cross Road Ambli-Bopal Road, S.G. Highway,
Ahmedabad – 380015. CIN: L45300GJ1995PLC027912Email : ishaaninfra9@gmail.com

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Date: 13/11/2024

To
BSE Ltd.
Floor 25, P. J. Towers
Dalal Street,
Mumbai - 400 001

Dear Sir,

Sub: Outcome of Board Meeting of the Director (2024-25)

BSE Code: 540134

Dear Sir/Mam,

This is to inform you under Regulation 30 and any other Regulation of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 that a meeting of the Board of Directors of the Company was held on Wednesday, 13th November, 2024 and the same meeting commenced at 04.00 P.M. and concluded at 7:00 p.m. In that meeting the Board has decide the following matters:

1 Considered and approved the Un-audited Financial Results for the quarter ended 30TH September, 2024.

The results will be published in the newspapers in terms of Regulation 47(1)(b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Please take the same on record.

Yours faithfully,

For, ISHAAN INFRASTRUCTURES AND SHELTERS LIMITED

Jyoti
Agarwal
Digitally signed by
Jyoti Agarwal
Date: 2024.11.13
18:37:14 +05'30'

JYOTI AGARWAL

Company Secretary

(M.No: A56878)



PRAKASH TEKWANI & ASSOCIATES

CHARTERED ACCOUNTANTS

E-mail Id: prakashtekwani@yahoo.com / Mo. 9978914576, 9426014576

Address: 387, 3rd Floor, Karnavati Plaza, opp. Central Bank of India,
Revdibazar Char Rasta, Kalupur, Ahmedabad- 380001

Independent Auditor's Review Report On the quarterly and half yearly Unaudited Standalone Financial Results pursuant to the requirements of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

**Review Report to Board of Directors
Ishaan Infrastructures and Shelters Limited**

We have reviewed the accompanying statement of Standalone unaudited financial results of Ishaan Infrastructures and Shelters Limited for the quarter and half year ended 30th September 2024 prepared by the Company pursuant to the requirements of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended read with SEBI circulars CIR/CFD/CMD1/44/2019 March 29, 2019.

This Statement, which is the responsibility of the Company's Management and approved by the Company's 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 there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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.

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.

Place: Ahmedabad
Date: 13/11/2024



For, Prakash Tekwani & Associates
Chartered Accountants
FRN:120253W

Prakash Tekwani
Partner
M.No 108681

UDIN: 24108681BKGWIM8053

Statement of Standalone Unaudited Results for the Quarter & Half Year Ended 30/09/2024						
	3 MONTHS			HALF YEARLY		Year Ended
	(30/09/2024)	(30/06/2024)	(30/09/2023)	(30/09/2024)	(30/09/2023)	(31/03/2024)
(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Income from operations						
(a) Net sales/income from operations	0.00	0.00	0.00	0.00	0.00	0.00
(b) Other Operating Income	0.00	0	0	0.00	0.00	0
(c) Other income	5.30	5.06	4.83	10.36	9.45	19.67
Total income from operations (net)	5.30	5.06	4.83	10.36	9.45	19.67
2 Expenses						
(a) (-) Increase/(+) Decrease in stock in trade	0.00	0.00	0.00	0.00	0.00	0.00
(b) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
(c) Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
(d) Employee benefits expense	4.84	6.02	4.71	10.86	8.42	17.84
(e) Financial Cost	0.00	0.04	0.86	0.04	1.75	2.93
(f) Other Expenditure	4.04	2.71	3.19	6.75	4.09	10.46
(g) Depreciation	0.04	0.04	0.05	0.08	0.11	0.22
Total expenses	8.92	8.81	8.81	17.73	14.37	31.45
3 Profit before Exceptional Items & Tax Expenses (1-2)	(3.62)	(3.75)	(3.98)	(7.37)	(4.92)	(11.78)
4 Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5 Profit / (Loss) before Tax (3+4)	(3.62)	(3.75)	(3.98)	(7.37)	(4.92)	(11.78)
6 Tax Expenses:						
Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
Deffered Tax	0.00	1.46	(1.04)	1.46	(1.28)	(3.06)
7 Profit / (Loss) after Tax (5-6)	(3.62)	(5.21)	(2.95)	(8.83)	(3.64)	(8.72)
8 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: Remeasurement of defined benefits plans (net of tax)	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income tax related to items above	0.00	0.00	0.00	0.00	0.00	0.00
b. (i) Items that will be reclassified to profit & loss:	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income tax related to items above	0.00	0.00	0.00	0.00	0.00	0.00
Other comprehensive income, net of tax	0.00	0.00	0.00	0.00	0.00	0.00
9 Total other comprehensive Income/(Loss) after Tax	0.00	0.00	0.00	0.00	0.00	0.00
## Total comprehensive Income after Tax (7+9)	(3.62)	(5.21)	(2.95)	(8.83)	(3.64)	(8.72)
## Paid up equity share capital	647.46	647.46	647.46	647.46	647.46	647.46
(Face Value Rs.10/-)						
## Other Equity excluding Revaluation Reserves as per previous accounting year	0.00	0.00	0.00	0.00	0.00	0.00
13 Earnings per share						
(of Rs.10/- each) (not annualised):						
(a) Basic EPS	(0.05)	(0.08)	(0.05)	(0.14)	(0.06)	(0.13)
(b) Diluted EPS	(0.05)	(0.08)	(0.05)	(0.14)	(0.06)	(0.13)
See accompanying note to the financial results						

- Notes: 1. The above results for the quarter and half year ended on September, 30; 2024 were reviewed by the Audit Committee and approved by the Board of directors at their meeting held on 13th November, 2024
2. The Statutory auditors of the Company have carried out a "Limited Review" of the above results as per Regulation 33 of the SEBI (LODR) Regulations, 2015.
3. Figures of corresponding reporting periods have been regrouped/ reclassified wherever necessary to correspond with the figures of the current reporting period.
4. EPS for quarter ended is on non annualised basis.
5. The Company is presently dealing only in one segment.
6. The financial results of the company have been prepared in accordance with Indian Accounting Standard (Ind AS) as notified by the MCA pursuant to section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

Place : Ahmedabad
Date : 13th November, 2024

By Order of the Board of Directors
For ISHAAN INFRASTRUCTURES & SHELTERS LIMITED

Rajesh Sharma
Digitally signed by Rajesh Sharma
Date: 2024.11.13 18:48:04 +05'30'
Managing Director
RAJESH SHARMA
Din: 08407774

(in Lakhs, except per share data)

Sl. No.	Particulars	Standalone	
		As at 30-09-2024 Unaudited	As at 31-03-2024 Audited
	ASSETS		
I	Non-current Assets		
a	Property, Plant & Equipment	0.45	0.53
b	Capital Work in Progress	-	-
c	Investment Properties	-	-
d	Good Will	-	-
e	Other intangible Assets	-	-
f	Financial Assets		
	(i) Investment	-	-
	(ii) Loans	-	-
	(iii) Other financial Assets	0.48	0.48
g	Income-tax Assets (Net)	-	-
h	Deffered Tax Assets (Net)	10.02	11.48
i	Other Non-current Assets	-	-
		10.95	12.49
II	Current Assets		
a	Inventories	-	-
b	Financial Assets		
	i) Investment	-	-
	ii) Trade Receivable	13.02	37.85
	iii) Cash and Cash Equivalents	5.01	0.52
	iv) Other Balances with Bank	-	-
	v) Loans	0	0
	vi) Other Financial Assets	0	0
c	Current Tax Assets (Net)	0	0
d	Other Current Assets	684.07	681.98
		702.1	720.35
	TOTAL ASSETS	713.05	732.83
	EQUITY AND LIABILITIES		
	EQUITY		
a	Equity Share Capital	647.46	647.46
b	Other Equity	18.29	27.11
	Total Equity	665.75	674.57
	LIABILITIES		
I	Non-current Liabilities		
a	Financial Liabilities		
	i) Borrowing	0	2.57
	ii) Other Financial Liabilities	-	-
b	Provisions	-	-
c	Deferrd Tax Liabilites (Net)	-	-
d	Other Non-current Liabilities	-	-
		0	2.57
II	Current Liabilities		
a	Financial Liabilities		
	i) Borrowings	0	9.71
	ii) Trade Payables	16.72	5.87
	iii) Other - Financial Liabilities	0	0
b	Other Current Liabilities	30.58	40.1
c	Provisions	0	0.00
d	Current Tax Liabilities (Net)	-	-
		47.3	55.68
	TOTAL EQUITY AND LIABILITIES	713.05	732.83

Place : Ahmedabad
Date : 13/11/2024

By Order of the Board of Directors
For Ishaan Infrastructures & Shelters
Limited

Digitally signed by
Rajesh Sharma
Date: 2024.11.13
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Managing Director
RAJESH SHARMA
Din: 08407774

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2024		
	For the Half year ended on 30-09-2024	For the Half year ended on 31-03-2024
A Cash flow from operating activities		
Profit/(Loss) before tax	-7.37	-11.78
Adjustment For:		
Depreciation	0.08	0.22
Interest and other finance expense	0.04	2.93
Interest Income	-10.30	-19.61
Operating profit before working capital changes	(17.55)	(28.24)
Movements in fund / capital :		
Decrease / (increase) in Trade receivables	24.83	6.13
Decrease / (increase) in inventories	0.00	0.00
Decrease / (increase) in financial Assets	0.00	0.00
Decrease / (increase) in other current assets	-2.09	-3.31
Increase/ (decrease) in Trade Payables	10.85	1.2
Increase/ (decrease) in Short term Provisions	0.00	0.00
Increase/ (decrease) in other current liabilities	-9.52	27.99
Cash generated from / (used in) operations	6.52	3.77
Direct Tax Paid	0.00	0.00
Net cash flow from/ (used in) operating activities A	6.52	3.77
B Cash flows from investing activities		
Purchase/sale of fixed assets	0.00	0.00
Interest Received	10.30	19.61
Loans & Advances given	0.00	0.00
Net cash flow from/ (used in) investing activities B	10.30	19.61
C Cash flows from financing activities		
Borrowings	-12.29	-21.32
Interest paid	-0.04	-2.93
Net cash flow from/ (used in) in financing activities C	(12.33)	(24.25)
Net increase/(decrease) in cash and cash equivalents A + B	4.49	(0.87)
Cash and cash equivalents at the beginning of the period	0.52	1.39
Cash and cash equivalents at the end of the period	5.01	0.52
Components of cash and cash equivalents		
Cash in hand	0.33	0.94
With banks- in current account	4.68	0.12
Total cash and cash equivalents	5.01	1.06

Notes :

- 1 Figures in brackets indicate cash outflow.
- 2 Previous year's figures have been regrouped or reclassified wherever necessary to conform to current year's grouping and classification.

Place : Ahmedabad
Date : 13/11/2024

By Order of the Board of Directors
For Ishaan Infrastructure & Shelters
Limited

Rajesh
Sharma
Digitally signed by
Rajesh Sharma
Date: 2024.11.13
18:49:02 +05'30'
Managing Director
RAJESH SHARMA
Din: 08407774

ISHAAN INFRASTRUCTURES AND SHELTERS LIMITED

Reg. Office : 203, FORTUNE BUSINESS HUB, NR SATMEV ELYSIYM, SCIENCE CITY, SOLA
AHMEDABAD, Jodhpur Char Rasta, Ahmedabad, Ahmadabad City, Gujarat, Ahmedabad –
380015.

CIN: L45300GJ1995PLC027912

Email: ishaaninfra9@gmail.com

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Date: 13th November, 2024

To,
BSE Ltd.
Floor 25, P. J. Towers
Dalal Street,
Mumbai - 400 001

Dear Sir/Madam,

Sub: Declaration of Unmodified Audit Report pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements), Regulation, 2015

Pursuant to provision of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements), Regulation, 2015, we hereby declare and confirm that M/s. Prakash Tekwani & Associates, Chartered Accountants, Ahmedabad (FRN : 120253W), Statutory Auditors of the Company, have issued an Audit Report with Unmodified Opinion on Un-Audited Financial Results of the Company for the Quarter ended September, 2024.

Yours faithfully,

For, ISHAAN INFRASTRUCTURES AND SHELTERS LIMITED

Jyoti
Agarwal


Digitally signed by Jyoti Agarwal
Date: 2024.11.13 18:53:03 +05'30'

JYOTI AGARWAL

Company Secretary

(M.No: A56878)