

ISHAAN INFRASTRUCTURES AND SHELTERS LIMITED

CIN-L45300GJ1995PLC027912

**Regd Office-B-507, TITANIUM CITY CENTRE (BUSINESS PARK), NEAR SACHIN TOWER, 100 FEET
ROAD, SATELLITE, AHMEDABAD-380015**

Contact-8931048767

Email-ishaaninfra9@gmail.com

Website-<https://ishaaninfra.in>

Date: 14th February, 2025

To,
The BSE Limited
1st Floor, New Trading Wing,
Rotunda Building
Phiroze Jeejeebhoy Towers, Dalal Street,
Fort Mumbai - 400001
Scrip Code: 540134

Dear Sir / Madam,

**Sub: Integrated Filing (Financial) for the quarter and nine-month period ended
December 31, 2024.**

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024. we are submitting herewith the Integrated Filing (Financial) for the quarter ended December 31, 2024.

The aforesaid statement has been reviewed by the Board of Directors and taken record by the board at their respective meetings held on February 4th, 2025.

This is for your information and records

For, ISHAAN INFRASTRUCTURES AND SHELTERS LIMITED

**ASHOK
KUMAR
CHAUDHARY**

Digitally signed by ASHOK KUMAR CHAUDHARY
DN: cn=IN, postalCode=221715, st=UTTAR
PRADESH, street=SAATI, h=SAATI, ou=Personal,
serialNumber=c2a576af88312894845c07b92b51
18b9ebd145d1f8e3b770ca4e49c249d6c3,
pseudonym=387452ab6d549f9d160b77a2d84cd1
9,
2.5.4.20=9ee57044d061a5d3e3e2d4c1c5306f23e
131c02297b02202833ac37e4f5c7,
email=ASHOKCHAUDHARY15561988@gmail.com
cn=ASHOK KUMAR CHAUDHARY
Date: 2025.02.14 15:30:53 +05'30'

**(ASHOK KUMAR CHAUDHARY)
ADDITIONAL DIRECTOR & CFO
DIN-10868635**

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- A. **Financial results:** Enclosed
- B. **Statement of Deviation or Variation for proceeds of public issue:** Not Applicable
- C. **Format for disclosing outstanding default on Loans and Debt securities – Nil**

S. No.	Particulars	Amount (Rs. In Crores)
1.	Loans / revolving facilities like cash credit from banks / financial institutions	
A	Total amount outstanding as on date	Not Applicable, since the company do not have any outstanding default on Loans and Debt securities during the quarter ended December 31, 2024
B	Of the total amount outstanding, amount of default as on date	
2.	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date	Not Applicable
B	Of the total amount outstanding, amount of default as on date	
#.	Total financial indebtedness of the listed entity including short-term and long-term debt	

- D. **Format for disclosure of related party transactions (Applicable only for Half year):**
Not Applicable
- E. **Statement on impact of Audit qualifications (For Audit report with modified opinion) submitted along-with annual audited financial results (Standalone Financial Statements) (applicable only for Annual Filing i.e., 4th quarter) – Not Applicable.**



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 Nine Months ended 31st December 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: 04/02/2025



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

Prakash Tekwani
Partner
M.No 108681

UDIN: 25108681BMMLRJ5259

Statement of Standalone Unaudited Results for the Quarter & Nine Months Ended 31/12/2024						
	3 MONTHS			Nine Months Ended		Year Ended
	(31/12/2024)	(30/09/2024)	(31/12/2023)	(31/12/2024)	(31/12/2023)	(31/03/2024)
(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Income from operations						
(a) Net sales/income from operations	19.50	0.00	0.00	19.50	0.00	0.00
(b) Other Operating Income	0.00	0	0	0.00	0.00	0
(c) Other income	5.30	5.30	4.88	15.66	14.32	19.67
Total income from operations (net)	24.80	5.30	4.88	35.16	14.32	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	2.81	4.84	4.71	13.67	13.13	17.84
(e) Financial Cost	0.00	0.00	0.71	0.04	2.45	2.93
(f) Other Expenditure	3.62	4.04	4.15	10.37	8.24	10.46
(g) Depreciation	0.03	0.04	0.05	0.11	0.16	0.22
Total expenses	6.46	8.92	9.62	24.19	23.98	31.45
3 Profit before Exceptional Items & Tax Expenses (1-2)	18.34	(3.62)	(4.74)	10.97	(9.66)	(11.78)
4 Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5 Profit / (Loss) before Tax (3+4)	18.34	(3.62)	(4.74)	10.97	(9.66)	(11.78)
6 Tax Expenses:						
Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Tax	0.00	0.00	(1.23)	1.46	(2.51)	(3.06)
7 Profit / (Loss) after Tax (5-6)	18.34	(3.62)	(3.51)	9.51	(7.15)	(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
10 Total comprehensive Income after Tax (7+9)	18.34	(3.62)	(3.51)	9.51	(7.15)	(8.72)
11 Paid up equity share capital	647.46	647.46	647.46	647.46	647.46	647.46
(Face Value Rs.10/-)						
12 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	0.27	(0.05)	(0.05)	0.15	(0.11)	(0.13)
(b) Diluted EPS	0.27	(0.05)	(0.05)	0.15	(0.11)	(0.13)
See accompanying note to the financial results						

- Notes: 1. The above results for the quarter and Nine Months Result ended on December, 31; 2024 were reviewed by the Audit Committee and approved by the Board of directors at their meeting held on 4th February 2025
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 : 4h February 2025

By Order of the Board of Directors
For ISHAAN INFRASTRUCTURES & SHELTERS LIMITED
ASHOK KUMAR
CHAUDHARY
ASHOK KUMAR CHAUDHARY
Additional Director and CFO
DIN-10868635