



ISL CONSULTING LIMITED

CIN No. : L67120GJ1993PLC086576

Regd. Office : 504,5th Floor, Priviera, Near Bank of Baroda, Above Honda Showroom, Nehru Nagar Circle,
Ahmedabad -380015 Ph. 079-40030351, 079-40030352
E-mail : innogroup@gmail.com, Website : www.islconsulting.in

November 8, 2023

To,
The Corporate Relationship Department,
BSE Limited
P J Towers, Dalal Street,
Mumbai-400001,
Maharashtra, India.

Scrip Code: 511609

Dear Sir / Madam,

Subject: Outcome of Board Meeting held on Wednesday, November 8, 2023 pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company in its meeting held today i.e., on **Wednesday, November 8, 2023, from 02:00 P.M. to 03:30 P.M.** at the Registered office of the Company, inter alia, has:

1. Considered and approved the Unaudited Financial Results along with the Limited Review Report of the Statutory Auditor for the quarter and half year ended on September 30, 2023.

Kindly take the same on your record.

Thanking You,

Yours Faithfully,

For, ISL Consulting Limited


Ankit Jagat Shah
Managing Director
DIN: 02695987





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Statement of Standalone Unaudited Financial Results For The Quarter and Half Year Ended On September 30, 2023

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-23 Unaudited	30-Jun-23 Unaudited	30-Sep-22 Unaudited	30-Sep-23 Unaudited	30-Sep-22 Unaudited	31-Mar-23 Audited
I	Income						
	Revenue from Operations	348.635	122.318	279.683	470.953	1059.555	1726.581
	Other Income	1.126	0.06	0.385	1.190	0.385	27.557
	Total Income	349.762	122.381	280.068	472.143	1059.940	1754.138
II	Expenses						
	Cost of materials consumed		0.000	0.000	0.000	0.000	0.000
	Purchases of stock-in-trade	318.550	191.340	382.710	509.890	960.884	1372.887
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-124.475	-229.611	-230.541	-354.086	19.013	409.693
	Employee benefits expense	11.820	10.554	5.495	22.374	13.668	38.093
	Finance Costs	0.000	4.272	0.531	4.272	0.802	2.380
	Depreciation, depletion and amortisation expense	2.550	2.418	2.339	4.968	4.477	9.181
	Other expenses						
	Communication Expenses	0.094	0.000	0.165	0.094	0.297	0.917
	Legal & Professional fees	1.327	2.672	1.544	3.999	5.510	7.157
	Rates and Taxes	0.258	1.505	0.000	1.763	0.000	0.591
	Rent	0.513	0.513	0.000	1.026	0.000	0.000
	Legal & Registration Expenses	0.000	0.000	0.006	0.000	0.018	0.072
	Other Expenses	1.529	1.899	2.157	3.428	8.783	14.318
	Total expenses	212.165	-14.438	164.406	197.727	1013.452	1855.289
III	Profit / (Loss) before exceptional tax items (I-II)	137.596	136.819	115.662	274.415	46.488	-101.151
IV	Exceptional items	0.000	0.000	0.000	0.000	0.000	0.000
V	Profit/(Loss) before tax (III-IV)	137.596	136.819	115.662	274.415	46.488	-101.151
VI	Tax expense						
1	Current Tax	0.000	0.000	0.000	0.000	0.000	0.728
2	Deferred Tax	0.000	0.000	0.000	0.000	0.000	-1.244
VII	Total Tax Expense	0.000	0.000	0.000	0.000	0.000	-0.516
VIII	Profit / (Loss) for the period from continuing operations (V-VII)	137.596	136.819	115.662	274.415	46.488	-100.635
IX	Profit/ (Loss) from discontinuing operations before tax	0.000	0.000	0.000	0.000	0.000	0.000
X	Tax expense of discontinuing operations	0.000	0.000	0.000	0.000	0.000	0.000
XI	Profit/ (Loss) from discontinuing operations (after tax) (IX-X)	0.000	0.000	0.000	0.000	0.000	0.000





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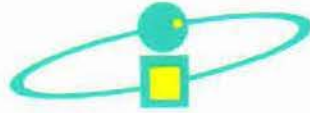
XII	Profit/ (Loss) for the period (VIII+XI)	137.596	136.819	115.662	274.415	46.488	-100.635
XIII	Other Comprehensive Income (OCI) net of taxes	0.000	0.000	0.000	0.000	0.000	0.000
XIV	Total Comprehensive Income for the period (XII+XIII) (Comprising Profit (Loss) and other Comprehensive Income for the period)	137.596	136.819	115.662	274.415	46.488	-100.635
XV	Paid up Equity Share Capital (Face Value Rs. 5/-)	1200.000	1200.000	1200.000	1200.000	1200.000	1200.000
XVI	Earnings per Equity Share (For Continuing Operations)						
(a)	Basic	0.573	0.570	0.482	1.143	0.194	-0.419
(b)	Diluted	0.573	0.570	0.482	1.143	0.194	-0.419
XVII	Earnings per Equity Share (For Discontinued Operations)						
(a)	Basic	0.000	0.000	0.000	0.000	0.000	0.000
(b)	Diluted	0.000	0.000	0.000	0.000	0.000	0.000

For and on behalf of the board,
ISL Consulting Limited


Ankit J. Shah
Managing Director
(DIN: 02695987)



Date: 8th November, 2023
Place: Ahmedabad



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STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lakhs)

Statement of Assets and Liabilities		As at 30-Sept-2023 (Unaudited)	As at 31-Mar-2023 (Audited)
	PARTICULARS		
	ASSETS		
1	Non-current Assets		
(a)	Property, Plant and Equipment	13.123	17.574
(b)	Capital Work in progress	-	-
(c)	Investment Property	-	-
(d)	Goodwill	-	-
(e)	Other Intangible Assets	-	-
(f)	Investment accounted for using equity method	-	-
(g)	Non-current Financial Assets		
	(i) Non-current Investment	158.399	158.399
	(ii) Trade Receivables, Non-current	-	-
	(iii) Loans, Non-current	-	-
	(iv) Other Non-current Financial Assets	-	-
(h)	Deffered Tax assets (Net)	22.921	22.921
(i)	Other Non-current Assets	58.224	58.162
	Total Non Current Assets	252.666	257.056
2	Current Assets		
(a)	Inventories	661.625	307.539
(b)	Current Financial Asset		
	(i) Current Investments	-	-
	(ii) Trade Receivables, Current	188.719	166.588
	(iii) Cash & Cash Equivalents	3.740	1.764
	(iv) Bank Balances with other than Cash & Cash Equivalents	66.223	149.695
	(v) Loans, Current	317.132	281.808
	(vi) Other Current Financial Assets	-	-
(c)	Current Tax Assets (Net)	-	-
(d)	Other Current Assets	-	-
	Total Current Assets	1,237.439	907.394
	TOTAL ASSETS	1,490.105	1,164.450






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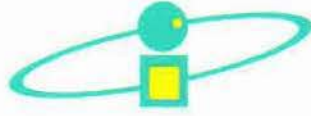
EQUITY AND LIABILITIES			
1	Equity		
(a)	Equity Share Capital	1,200.000	1,200.000
(b)	Other Equity	238.716	-35.700
	Total Equity	1,438.716	1,164.300
2	Liabilities		
	Non-Current Liabilities		
(a)	Non-Current Financial Liabilities		
	(i) Borrowings, Non-current	-	-
	(ii) Trade Paybles Non-current	-	-
	(iii) Other Non-current Financial Liabilities	-	-
(b)	Provisions, Non-current	-	0.150
(c)	Deferred tax liabilities	-	-
(d)	Other Non-current Liabilities	-	-
	Total Non-current Liabilities	-	0.150
	Current Liabilities		
(a)	Current Financial Liabilities		
	(i) Borrowings, Current	-	-
	(ii) Trade Paybles Current	51.242	-
	(iii) Other Current Financial Liabilities	-	-
(b)	Other Current Liabilities	0.157	-
(c)	Provisions, Current	-	-
(d)	Current Tax Liabilities (Net)	-	-
	Total Current Liabilities	51.398	-
	Total Liabilities	51.398	0.150
	TOTAL LIABILITIES AND EQUITY	1,490.114	1,164.450

For and on behalf of the board,
ISL Consulting Limited


Ankit J. Shah
Managing Director
(DIN: 02695987)



Date: November 08, 2023
Place: Ahmedabad



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Cash Flow Statement for the Half Year Ended on September 30, 2023

Sr. No.	Particulars	For Half Year ended 30-Sept-2023	For Half Year ended 30-Sept-2022
1	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit / (Loss) As per Profit & Loss Account	274.415	46.488
a	Tax and Extra-Ordinary Item		
	Income Tax	-	-
	Deffered Tax	-	-
	Net Profit (Loss) before tax	274.415	46.488
b	Adjustments:-		
	Interest and finance cost	4.272	0.802
	Depreciation	4.968	4.477
	Interest Income	-	-
	Incometax Provision	-	-
	Discount Income	-	-
	Dividend income	-1.190	-0.385
	Operating profit(loss) before working capital changes	282.466	51.381
c	Adjustments:-		
	Decrease/(Increase) in Trade Receivables	-22.131	-41.254
	(Decrease)/Increase in Trade Payables	51.242	-51.714
	(Decrease)/Increase in Short term Borrowings	-	-
	(Decrease)/Increase in Other Current liabilities	0.157	0.036
	(Decrease)/Increase in Short term Provision	-0.150	-55.355
	Decrease/(Increase) in Inventories	-354.086	19.013
	Decrease/(Increase) in Other Current Asset	-	-
	Decrease/(Increase) in Loans & Advances	-	-
	(Decrease)/Increase in Current tax Liabilities (Net)	-	-
	Net Cash Flow before tax and extra ordinary item	-42.503	-77.892
	Direct Taxes Paid	-	-
	Less: Extraordinary Items	-	-
	Net Cash Flow from Operating Activities	-42.503	-77.892





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2	CASH FLOW FROM INVESTING ACTIVITIES:		
a	Acquisition of Fixed Assets	-0.520	-
b	Sale of Fixed Assets	-	-
c	Dividend received	1.190	0.385
d	Interest Income	-	-
e	Decrease/(Increase) in Non Current Investment	0.001	-
f	Decrease/(Increase) in Long term loan and advances	-35.324	66.027
g	Decrease/(Increase) in Other Non Current Asset	-0.062	26.282
h	Decrease/(Increase) in Short term loans and advances	-	-
i	Decrease/(Increase) in Other Non Current Asset	-	-
j	Decrease/(Increase) in Current Investments	-	-
	Net Cash Flow from Investing Activities	-34.716	92.694
3	CASH FLOW FROM FINANCING ACTIVITIES:		
a	Changes in Long Term Borrowings	-	-
b	Dividend and Dividend Distribution Tax paid	-	-
c	Interest and finance cost	-4.272	-0.802
d	Changes in Other Long Term Liabilities	-	-
	Net Cash Flow from Financing Activities	-4.272	(0.802)
	Net Increase in Cash and Cash Equivalent	-81.492	14.000
	Cash And Cash Equivalents as at the Beginning of the year	151.459	4.591
	Cash And Cash Equivalents as at the closing of the year	69.967	18.591

For and on behalf of the board,
ISL Consulting Limited


Ankit J. Shah
Managing Director
(DIN: 02695987)



Date: November 08, 2023

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Notes:

1. The company is engaged in single segment and therefore there are no separate reportable segments as per the Accounting Standards.
2. The aforesaid Financial Results for the quarter and half year ended on September 30, 2023 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at its Meeting held on **Wednesday, November 08, 2023**.
3. The aforesaid Financial Results for the quarter and half year ended on September 30, 2023 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 of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015.
4. 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 01.07.2023 and as on 30.09.2023 is recognised at market value.
5. The figures for the corresponding previous period have been restated/regrouped wherever necessary, to make them comparable.

For and on behalf of the board,
ISL Consulting Limited

Ankit J. Shah
Managing Director
(DIN: 02695987)



Date: November 08, 2023
Place: Ahmedabad

Bihari B. Shah
B.Com F.C.A.
Partner
M : 98250 61032

Bihari Shah & Co.

Chartered Accountants



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 September, 2023. 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 of the Statement 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 Accountant of India (ICAI). 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on 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 the 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.

Date: - 8th November, 2023

Place: - Ahmedabad



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

K. T. Sanghavi

Kunal T. Sanghavi
Partner

Membership Number: 173487
UDIN: - 23173487BGQTM14749