

ISF LIMITED
REGD. OFFICE : K- 10 SOM VIHAR R K PURAM NEW DELHI

UNAUDITED FINANCIAL RESULTS FOR THE FIRST QUARTER ENDED 30TH JUNE 2019

S. No.	Particulars	Quarter Ended			Year Ended
		30.06.2019 (Reviewed)	31.03.2019 (Audited)	30.06.2018 (Reviewed)	
	PART - I				
	Income from operations				
1	a. Net Sales/Income from Operations(Net of excise duty)	44.13	35.26	35.80	147.88
	b. Other Operating Income	0.00	0.00	0.00	0.00
	Total Income (a+b)	44.13	35.26	35.80	147.88
2	Expenses				
	a. Cost of Raw Materials consumed	0.00	0.00	0.00	0.00
	b. Purchase of stock - in - trade	0.00	0.00	0.00	0.00
	c. Change in inventories of finished goods, work-in-progress and stock in trade	0.00	0.00	0.00	0.00
	d. Employee benefits Expenses	6.09	6.12	6.53	24.88
	e. Depreciation & amortisation expense	0.00	(0.09)	0.09	0.00
	f. Other Expenses (Any item exceeding 10% of the total expenses relating to continuing operations to shown separately	91.15	30.61	19.66	97.97
	Total Expenses (a to g)	97.24	36.64	26.28	122.85
3	Profit / (Loss) from operations before other income, finance costs and exceptional items(1-2)	(53.11)	(1.38)	9.52	25.03
4	Other Income	0.00	0.00	0.00	0.27
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items(5+6)	(53.11)	(1.38)	9.52	25.30
6	Finance Costs	7.28	8.27	8.66	21.48
7	Net Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5-6)	(60.39)	(9.65)	0.86	3.82
8	Exceptional Items	0.00	0.00	0.00	0.00
9	Profit / (Loss)from ordinary activities before tax (7-8)	(60.39)	(9.65)	0.86	3.82
10	Tax Expense	0.05	(0.06)	0.22	0.99
11	Net Profit/(Loss) from ordinary activities after tax(9+10)	(60.44)	(9.59)	0.64	2.83
12	Extraordinary items (net of tax expense Lakhs)	0.00	0.00	0.00	0.00
13	Net Profit/(loss) for the period(11+12)	(60.44)	(9.59)	0.64	2.83
14	Share of profit/(loss)of associates*	0.00	0.00	0.00	0.00
15	Minority Interest*	0.00	0.00	0.00	0.00
16	Net profit/(Loss) after taxes, minority interest and share of Profit/(loss) of associates(13+14+15)	(60.44)	(9.59)	0.64	2.83
17	Paid up Equity Share Capital (Face value of Re. 1/- each)	95000000.00	95000000.00	95000000.00	95000000.00
17A	Equity Warrant (Face value of Re. 1/- each 25% paid up)	0.00	0.00	7500000.00	0.00

FOR ISF LIMITED

Authorised Signator/Direct

18	Reserve excluding Revaluation Reserves as per Balance Sheet of previous accounting year					370.92
19	Earning Per Share (before extraordinary items) of Re. 1/- each (not annualised)					
	(a) Basic	(0.0636)	(0.0101)	0.0007		0.0030
	(b) Diluted	(0.0636)	(0.0006)	0.0007		0.0019
19	(ii) Earnings per share (after extraordinary items) (of Re 1/- each) (not annualised)					
	(a) Basic	(0.0636)	(0.0101)	0.0007		0.0030
	(b) Diluted	(0.0636)	(0.0006)	0.0007		0.0030
	See accompanying note to the Financial Results.					

Notes :

1 A company which prepares quarterly financial results in accordance with Ind AS 34 Interim Financial Reporting (applicable under Companies (Indian Accounting Standards) Rules, 2015) for the period covered by its first Ind AS Financial statement shall comply with the requirements of paragraph 32 of Ind AS 101-First time adoption of Indian Accounting Standard.

2 This statement has been prepared in accordance with the Company's (Indian Accounting Standards) Rules, 2015 (Ind-AS), prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable. Beginning April 1, 2019, the Company has for the first time adopted Ind-AS.

3 There are no Other Comprehensive Income for the periods presented above.

4 Reconciliation of Profit after tax for the quarter ended 30-06-2019 between IND_AS compliant results as reported above with results provided in previous year as per Indian GAAP are given below

PARTICULARS	6/30/2019		6/30/2018	
		Unaudited		Unaudited
Net Profit/(Loss) as per previous Indian GAAP		(60.39)		0.86
Impact of IND_AS adjustments		NIL		NIL
Net Profit as per IND_AS		(60.39)		0.86

FOUR ISF LIMITED

MR. AMARJIT SINGH
MANAGING DIRECTOR

Place : New Delhi
Dated : 13.08.2019



Quarterly and year to date Limited Review Report on unaudited results

TO THE BOARD OF DIRECTORS OF
ISF LIMITED

We have reviewed the accompanying statement of unaudited financial results of ISF 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 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.

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

Place: New Delhi

Dated: 13/08/2019

UDIN: 19091309AATAADN6972

Samir Vaid

Samir Vaid
Partner
Membership No. 091309