



ISF LIMITED

CIN No.: L74899 DL 1988PLC076648

Regd/. Office: First Floor, Plot No-13,
KH.No.33/7,Village Amberhaj, Pole No.J967,Sector-
19, Dwarka, Delhi South West Delhi DL 110077 IN

PHONE: 011-48026972, +91 9105535135

E-MAIL: info@isflimited.in

Website: www.isflimited.in

To,
The Manager,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400001

Date: 28th October, 2023

Scrip Code: 526859

Sub: Outcome of board meeting held on 28th October, 2023

Ref.: Regulations 30, 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at their meeting held on today i.e., 28th October, 2023 have Consider and approved the following:

1. The Un-Audited Financial Results of the Company as reviewed by the Audit Committee for the quarter and half year ended on 30th September, 2023 along with Limited review report. A copy of the said Un-Audited financial results along with the Limited review report issued by the Statutory Auditors of the Company is enclosed herewith.
2. To consider and approve Increase in Authorized Share Capital of the company subject to the approval of Shareholders of the company (Postal ballot through remote e voting).

The meeting of the Board of Directors commenced at 03:00 PM and concluded at 03:40 PM

You are requested to take the above on your records and do the needful.

Thanking you

Yours faithfully,

For and on Behalf of ISF Limited

For ISF LIMITED


Authorised Signatory

Manisha Saxena
Company Secretary and Compliance Officer
Mem No.: A71075

Encl: As Annexed

ISF LIMITED

Regd. Office: Plot No 13 KH. No .33/7, Village Amberhai, Pole No. J967 Sector 19, Dwarka South West Delhi 110077

Email id: info@isflimited.in, Website: www.isflimited.in

CIN: L74899DL1988PLC076648

Statement of Unaudited Financial Results for the Second Quarter and Half year ended 30th September 2023

Amt. (In Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
	(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Audited)
I. Revenue from Operations	58.35	50.66	53.04	109.01	101.63	165.86
II. Other Income	0.00	0.13	0.01	0.13	0.01	12.13
III. Total Income (I +II)	58.35	50.79	53.05	109.14	101.64	177.99
IV. Expenses						
Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00	0.00
Purchases of Stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
Changes in inventories of finished goods, Work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits Expenses	4.29	3.96	17.50	8.25	24.82	29.10
Finance Costs	10.27	8.96	0.00	19.23	2.98	3.00
Depreciation and amortisation expenses	0.00	0.00	0.00	0.00	0.00	0.00
Other Expenses	40.73	36.25	31.69	76.98	39.72	141.65
Total Expenses (IV)	55.29	49.17	49.19	104.46	67.52	173.75
V. Profit/(Loss) before exceptional items and tax (III- IV)	3.06	1.62	3.86	4.68	34.12	4.24
VI. Exceptional items	0.00	0.00	0.00	0.00	0.00	0
VII. Profit/(Loss) before tax (V-VI)	3.06	1.62	3.86	4.68	34.12	4.24
VIII. Tax Expense						
(1) Current tax	9.89	8.23	4.90	18.12	12.77	1.11
(2) Deferred tax	-9.10	-7.80	-3.90	-16.90	-3.90	0
(3) Previous Year Tax	-0.20	0.00	0.00	-0.20	0.00	2.41
IX. Profit/(Loss) for the period from continuing operations (VII-VIII)	2.47	1.19	2.86	3.66	25.25	0.72
X. Profit/(Loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XI. Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XII. Profit/(Loss) from Discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
XIII. Profit/(Loss) for the period ((IX+XII)	2.47	1.19	2.86	3.66	25.25	0.72
XIV. 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	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
(B) (i) Items that will be classified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
XV. Total Comprehensive Income for the period (XIII+XIV)	2.47	1.19	2.86	3.66	25.25	0.72
(Comprising Profit (Loss) and Other Comprehensive Income for the Period)						
XVI. Earnings per equity share (for continuing operation):						
(1) Basic	0.0026	0.0013	0.0030	0.0039	0.0266	0.0008
(2) Diluted	0.0026	0.0013	0.0030	0.0039	0.0266	0.0008
XVII. Earnings per equity share (for discontinued operation):						
(1) Basic	0.000	0.000	0.000	0.000	0.000	0.00
(2) Diluted	0.000	0.000	0.000	0.000	0.000	0.00
XVIII. Earnings per equity share (for discontinued & continuing operations)						
(1) Basic	0.0026	0.0013	0.0030	0.0039	0.0266	0.0008
(2) Diluted	0.0026	0.0013	0.0030	0.0039	0.0266	0.0008

Notes:

- The financial results of the company have been prepared in accordance with Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended.
- The above results have been reviewed by the Audit Committee were approved and taken on record by the Board of Directors at its meeting held on 28-10-2023
- Segment reporting as defined in IND-AS 108 is not applicable since the entire operations of the company relates to only one segment
- Figures have been regrouped/rearranged wherever considered necessary
- There are no Other Comprehensive Income for the periods presented above.

For ISF Limited

(Signature)

Vishal Dang
(Whole Time Director)
DIN: 07971625

Director



Date: 28-10-2023

Place :Delhi

ISF LIMITED
BALANCE SHEET AS AT 30.09.2023

(Rs in Lacs)
As at
30-09-2022
Rs

As at
30-09-2023
Rs

1.00 ASSETS

Non-current assets

- (a) Property, Plant and Equipment
(b) Deferred Tax Assets
(c) Financial Assets

	0.00	0.00
	16.90	3.90
	0.00	0.00

2.00 Current Assets

- (a) Financial Assets
(i) Stock on hire
(ii) Trade receivables
(iii) Cash and cash equivalents
(iv) Loans
(b) Current Tax Assets (net)
(c) Other current assets

	0.00	14.36
	3.20	30.82
1,965.34	1,968.54	1,550.20
	0.00	0.00
	27.49	10.00

	2,012.93	1,564.10
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II

1.00 EQUITY AND LIABILITIES

Equity

- a) Equity Share Capital
b) Other Equity

	950.00	950.00
470.26	1,420.26	1,441.13

2.00 Non-Current Liabilities

	0.00	0.00
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3.00 Current Liabilities

- (a) Financial Liabilities
(i) Borrowings
(ii) Trade payables
(iii) Other financial liabilities
(b) Other current liabilities
(c) Provisions

	567.18	76.19
	2.19	3.82
7.44	576.81	88.68
	0.00	0.00
	15.86	34.29

	2,012.93	1,564.10
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For ISF Limited

For ISF LIMITED

Vishal Dang
(Whole Time Director)

Director

DIN: 07971525

Date: 28-10-2023

Place : New Delhi

ISF LIMITED
CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2023

A.	CASH FLOW FROM OPERATING ACTIVITIES	Half Year ended	(Rs in Lacs)
		30-09-2023	Half Year ended
		Rs	30-09-2022
			Rs
	Net Profit before tax and Extraordinary Items	4.68	34.12
	Adjustments for :		
	Other Comprehensive Income		
	Depreciation	0.00	
	(Profit)/loss on sale of fixed Assets & Assets Discarded (Net)	0.00	0.00
	Interest paid	19.23	2.98
	Interest Received	109.01	101.63
	Operating Profit before working capital changes	132.92	138.73
	Adjustments for :		
	Trade and Other Receivables	-405.61	-21.93
	Trade Payables	5.76	-15.90
	Interest Received	-109.01	-101.63
	Net Cash from Operating Activities	-375.94	-0.73
	Direct Tax Paid	-1.01	-8.70
	Cash Flow before extraordinary items	-376.95	-9.43
B	CASH FLOW FROM INVESTING ACTIVITIES:		
	Purchase of Fixed Assets, Including capital work in progress	0.00	0.00
	Purchase of Investments	0.00	0.00
	Sale of Fixed Assets	0.00	0.00
	Interest received	0.00	0.00
	Net Cash used in Investing Activities	0.00	0.00
C.	CASH FLOW FROM FINANCING ACTIVITIES :		
	Net proceeds of Short Term Borrowings	383.65	-37.50
	Interest Paid	-19.23	-2.98
	Net Cash flow from Financing Activities	364.42	-40.48
	Net Increase/decrease in Cash or Cash Equivalents (A+B+C)	-12.53	-49.91
	Cash and Cash Equivalents as at 1st April	15.73	51.93
	Cash and Cash Equivalents as at 30 September	3.20	2.02

Notes:

- 1) The above cash flow statement has been prepared under the indirect method as set out in Indian Accounting standard-7 (Ind AS-7) on cash flow statement issued by the Institute of Chartered Accountants of India
- 2) Figures in brackets represents outflow

For ISF Limited

For ISF LIMITED

Director

Vishal Dang
(Whole Time Director)
DIN: 07971525
Date: 28-10-2023
Place : New Delhi



ISF LIMITED

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Date: 28th October, 2023

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400001

Scrip Code: 526859

Dear Sir/Madam,

Sub: Declaration regarding Statutory Limited Review Report with Un-modified Opinion on Unaudited Financial Results for the Quarter and Half year ended on 30th September, 2023

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016 we hereby declare that the Statutory Auditors of the Company i.e., V S S A & Associates, have issued the Statutory Limited Review report on Standalone Unaudited Financial Results of the Company for the quarter and half year ended on 30th September, 2023, with unmodified opinion.

You are requested to take the above on your records and do the needful.

Yours faithfully,

For and on Behalf of ISF Limited

For ISF LIMITED

Director

Vishal Dang
Whole time Director
DIN: 07971525



QUARTERLY AND YEAR TO DATE LIMITED REVIEW REPORT ON UNAUDITED RESULTS

TO THE BOARD OF DIRECTORS OF ISF LIMITED

1. We have reviewed the accompanying statement of standalone unaudited financial results of ISF LIMITED for the quarter ended 30th' September, 2023 and the year to date results for the period from 1st" April, 2023 to 30th' September, 2023 respectively being submitted by the Company pursuant to the requirements of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.
2. 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.
3. 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.
4. 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(as amended) 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

SAMIR Digitally signed
by SAMIR VAID
VAID Date: 2023.10.28
15:54:14 +05'30'

Place: New Delhi
Dated: 28.10.2023
UDIN: 23091309BGXHTK9325

Samir Vaid
Partner
Membership No. 091309