



ISF LIMITED

CIN No.: L74899 DL 1988PLC076648

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

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E-MAIL: info@isflimited.in

Website: www.isflimited.in

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

Date: 20th January, 2024

Scrip Code: 526859

Sub: Outcome of board meeting held on 20th January, 2024

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., 20th January, 2024 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 nine months ended on 31st December, 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 (**Annexure A**).
2. Fund raising of an amount shall be less than INR 50,00,00,000/- (Rupees Fifty Crore only), through issuing Equity shares by way of Rights issue to the eligible equity shareholders of the Company as on Record date (to be notified subsequently within due course), in accordance with applicable laws, including the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended, SEBI Listing Regulations, along with relevant circulars issued by the Securities and Exchange Board of India, Companies Act, 2013. ("Rights Issue")

Constitution of the Rights Issue Committee to proceed with the Rights issue and, inter-alia, decide the other terms and conditions of the Rights Issue, including but not limited to deciding on the record date, determining the rights issue price, rights entitlement ratio, timing and terms of payment, appointment of intermediaries and other related matters.

Further Mr. Vishal dang, Wholetime director (DIN: 07971525) be and is hereby authorized to engage/appoint merchant bankers, underwriters, guarantors, depositories, custodians, registrars, trustees, stabilizing agents, bankers, lawyers, advisors and all such agencies as may be required, involved or concerned in the issue and to remunerate them by way of commission, brokerage, fees or the like and also to enter into and sign, execute all such arrangements, contracts/agreements, memorandum, documents, etc., with such agencies, to seek the listing of Securities on one or more recognized stock exchange(s), as may be required.

Necessary information in respect of issuance of securities as per SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 9, 2015 read with Regulation 30- Para A of Part A of schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time are annexed herewith as **Annexure B**.

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



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

Encl: As Annexed

Statement of Unaudited Financial Results for the Third Quarter and nine months ended 31st December 2023

Particulars	Amt. (In Lakhs)					
	Quarter Ended			Period Ended		Year Ended
	31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023
	(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)		(Audited)
I. Revenue from Operations	58.35	58.35	36.63	167.36	138.26	165.86
II. Other Income	0.00	0.00	0.00	0.13	0.00	12.13
III. Total Income (I +II)	58.35	58.35	36.63	167.49	138.26	177.99
IV. Expenses						
Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00	0
Purchases of Stock-in-trade	0.00	0.00	0.00	0.00	0.00	0
Changes in inventories of finished goods, Work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0
Employee Benefits Expenses	4.22	4.29	4.98	12.47	29.80	29.10
Finance Costs	1.36	10.27	0.02	20.59	3.00	3.00
Depreciation and amortisation expenses	0.00	0.00	0.00	0.00	0.00	0
Other Expenses	30.81	40.74	40.485	107.79	80.20	141.65
Total Expenses (IV)	36.39	55.30	45.48	140.85	113.00	173.75
V. Profit/(Loss) before exceptional items and tax (III- IV)	21.96	3.06	(8.85)	26.64	25.26	4.24
VI. Exceptional items	0.00	0.00	0.00	0.00	0.00	0
VII. Profit/(Loss) before tax (V-VI)	21.96	3.06	(8.85)	26.64	25.26	4.24
VIII. Tax Expense						
(1) Current tax	11.56	9.89	-6.20	29.68	6.57	1.11
(2) Deferred tax	0.00	-9.10	3.90	-16.90	0.00	0
(3) Previous Year Tax	0.27	-0.20	2.49	0.07	2.49	2.41
IX. Profit/(Loss) for the period from continuing operations (VII-VIII)	10.13	2.47	(9.04)	13.79	16.20	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)	10.13	2.47	(9.04)	13.79	16.20	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) (Comprising Profit (Loss) and Other Comprehensive Income for the Period)	10.13	2.47	(9.04)	13.79	16.20	0.72
XVI. Earnings per equity share (for continuing operation):						
(1) Basic	0.0107	0.0026	(0.0095)	0.0145	0.0171	0.0008
(2) Diluted	0.0107	0.0026	(0.0095)	0.0145	0.0171	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	0.0107	0.0026	(0.0095)	0.0145	0.0171	0.0008
(2) Diluted	0.0107	0.0026	(0.0095)	0.0145	0.0171	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 20-01-2024
- 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 **For ISF LIMITED**



(VISHAL DANG)
 WHOLE TIME DIRECTOR
 DIN: 07971525

Director

Date: 20-01-2024
 Place : Delhi





ISF LIMITED

CIN No.: L74899 DL 1988PLC076648

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Date: 20th January, 2024

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 nine months ended on 31st December, 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 nine months ended on 31st December, 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 unaudited financial results of ISF LIMITED for the quarter ended 31st' December, 2023 and the year to date results for the period from 1st' April, 2023 to 31st' December, 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
VAID**

Digitally signed by
SAMIR VAID
Date: 2024.01.20
15:44:56 +05'30'

Place: New Delhi
Dated: 20th January, 2024
UDIN: 24091309BKEQLP3148

Samir Vaid
Partner
Membership No. 091309

Annexure B

The details as required under Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated 9th September, 2015 are given as under:

Particulars	Details
Type of securities proposed to be issued (viz. equity shares, convertibles, etc.)	Equity
Type of issuance (further public offering, rights issue, depository receipts (ADR/GDR), qualified institutions placement, preferential allotment etc.)	Right Issue
Total number of securities proposed to be issued or the total amount for which the securities will be issued (approximately)	The amount for which the securities will be issued shall be less than INR 50,00,00,000/- (Rupees Fifty Crore only),

For ISF LIMITED

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