

ISHAAN INFRASTRUCTURES AND SHELTERS LIMITED

Reg. Office : 1111, 11th Floor, ShivalikShilp, Iscon Cross Road Ambli-Bopal Road, S.G. Highway,
Ahmedabad – 380015. CIN: L45300GJ1995PLC027912Email : ishaaninfra9@gmail.com

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Date : 14.02.2024

To
BSE Ltd.
Floor 25, P. J. Towers
Dalal Street,
Mumbai - 400 001

Dear Sir,

Sub: Outcome of 05th Board Meeting of the Director (05/2023-24)

BSE Code: 540134

Dear Sir/Mam,

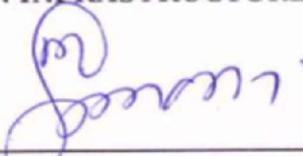
This is to inform you under Regulation 30 and any other Regulation of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 that a meeting of the Board of Directors of the Company was held on Wednesday, 14th February, 2024 and the same meeting commenced at 04.00 P.M. and concluded at 6:30 p.m. In that meeting the Board has decide the following matters:

1 Considered and approved the Un-audited Financial Results for the quarter ended 31st December, 2023.

Please take the same on record.

Yours faithfully,

For, ISHAAN INFRASTRUCTURES AND SHELTERS LIMITED



MAHESHKUMAR BHOGILAL SOMANI
Director
(DIN: 07058835)



SAMIR M. SHAH & ASSOCIATES

Chartered Accountants

"Heaven", 8, Western Park Society, Nr. Inductotherm,
Bopal, Ahmedabad – 380058

Phone : 7622012032

E-mail : samir@smsah.co.in

Limited Review Report on unaudited quarterly standalone financial results and year-to-date results of Ishaan Infrastructure and Shelters Limited pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.

To
The Board of Directors of
Ishaan Infrastructure and Shelters Limited
Ahmedabad.

1. We have reviewed the accompanying statement of unaudited standalone financial results of Ishaan Infrastructure and Shelters Limited ("the Company") for the quarter ended **December 31, 2023** and year to date from **April 01, 2023 to December 31, 2023** (the 'Statement') attached herewith, being submitted by the Company pursuant to the requirements Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. **Management's Responsibility for the statement**
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 thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. **Auditor's Responsibility**
We conducted our review 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 provide 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 stated in above Paragraph, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ('Ind AS') specified under section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place : AHMEDABAD
Date : 14th FEBRUARY, 2024

For SAMIR M. SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS

FIRM REG. No.: 122377W



SAMIR M. SHAH
(PARTNER)

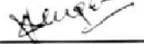
MEMBERSHIP No.: 111052
UDIN: 24111052BKBNXI3615

ISHAAN INFRASTRUCTURE AND SHELTERS LIMITED							
CIN :L45300GJ1995PLC027912							
Regn Office Address: G.F. 1, Shagun Complex, 93, Swastik Society							
Opp. Fairdeal House, Navrangpura, Ahmedabad - 380009 , Gujarat							
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER, 2023							
(Rs. in Lacs)							
Sr. No.	Particulars	STANDALONE FINANCIALS					
		Quarter ended			For Nine Month Ended		Year ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited	
1	Income						
	Revenue from operations	-	-	-	-	-	
	Other Operating income	-	-	-	-	-	
	a) Total Income from Operations (net)	-	-	-	-	-	
	b) Other income	4.88	4.83	4.49	14.32	13.15	
	Total Income (a+b)	4.88	4.83	4.49	14.32	13.15	
2	Expenses						
	a) Cost of Material Consumed	-	-	-	-	-	
	b) Purchase of Stock-in-Trade	-	-	-	-	-	
	c) Changes in Inventories of Finished Goods, Work-in-	-	-	-	-	-	
	d) Excise duty on Sales	-	-	-	-	-	
	d) Employee benefits expense	4.71	4.71	3.06	13.13	9.64	
	e) Finance Costs	0.71	0.86	0.98	2.45	3.08	
	f) Depreciation & amortization expenses	0.05	0.05	0.05	0.16	0.16	
	g) Other Expenses	4.15	3.19	1.13	8.24	2.93	
	Total Expenses (a+b+c+d+e+f+g)	9.62	8.81	5.23	23.98	15.81	
3	Profit before Tax (1-2)	(4.74)	(3.98)	(0.74)	(9.66)	(5.46)	
4	Tax Expenses						
	(i) Current Tax	-	-	-	-	-	
	(ii) Deferred Tax	(1.23)	(1.04)	(0.19)	(2.51)	(4.76)	
	Total Tax (i+ii)	(1.23)	(1.04)	(0.19)	(2.51)	(4.76)	
5	Profit for the period (3-4)	(3.51)	(2.95)	(0.55)	(7.15)	1.37	
6	Other Comprehensive Income	-	-	-	-	-	
7	Total comprehensive income for the period (5+6) (Comprising Profit/(Loss) and other Comprehensive income for the period)	(3.51)	(2.95)	(0.55)	(7.15)	1.37	
8	Paid- up Equity share Capital -Face Value of ` 10 each.	647.46	647.46	647.46	647.46	647.46	
9	Earning per equity share (EPS) in ` (not Annualised)						
	BASIC	(0.05)	(0.05)	(0.01)	(0.11)	0.02	
	DILUTED	(0.05)	(0.05)	(0.01)	(0.11)	0.02	

Notes :

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|-------|---|
| (I) | The Financial Results have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under section 133 of Companies Act, 2013 read with Rule 3, of the Companies (Indian Accounting Standards) Rule 2015 and Relevant Amendments thereunder. |
| (II) | The unaudited Financial Results for the Quarter ended December 31, 2023 have been reviewed by the Audit Committee and were taken on record by the Board of Directors in their respective meetings held on 14th February, 2024 and a Limited Review of the same has been carried out by the Statutory Auditors of the Company. |
| (III) | The Statutory Auditors of the Company have carried out a "Limited Review" of the above results as per Regulations 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. |
| (IV) | The Company operates in various business segments such as Paper and Steel. |
| (v) | Figures for the previous Period have been regrouped, reclassified and restated wherever necessary to make them comparable with the current period's figures. |

For, **ISHAAN INFRASTRUCTURES & SHELTERS LIMITED**


KALPEN SHAH
Managing Director
(Din: 01294110)



Place : Ahmedabad
Date : 14th February, 2024

Encls: As above