

# ISL CONSULTING LIMITED

CIN No. : L67120GJ1993PLC086576

Regd. Office : 501, 5th Floor, Abhijeet - II, Above Standard Chartered Bank, Nr. Mithakhali Six Road, Ahmedabad-380009. Ph. 079-40030351, 079-40030352 Fax : 079-30077352

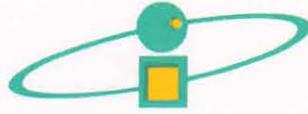
E-mail : innogroup@gmail.com , Website : www.islconsulting.in

## Statement of Standalone Unaudited Financial Results For The Quarter and Half Year Ended On September 30, 2022

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-22 Unaudited	30-Jun-22 Unaudited	30-Sep-21 Unaudited	30-Sep-22 Unaudited	30-Sep-21 Unaudited	31-Mar-22 Audited
I	<b>Income</b>						
	Revenue from Operations	279.683	779.872	599.074	1059.555	847.371	2525.809
	Other Income	0.385	0.000	0.446	0.385	0.508	14.533
	<b>Total Income</b>	<b>280.068</b>	<b>779.872</b>	<b>599.520</b>	<b>1059.940</b>	<b>847.879</b>	<b>2540.341</b>
II	<b>Expenses</b>						
	Cost of materials consumed	0.000	0.000	0.000	0.000	0.000	0.000
	Purchases of stock-in-trade	382.710	578.175	635.960	960.884	1142.751	2692.762
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-230.541	249.554	-14.017	19.013	-407.750	-451.163
	Employee benefits expense	5.495	8.173	7.459	13.668	14.347	30.846
	Finance Costs	0.531	0.271	0.102	0.802	1.211	1.836
	Depreciation, depletion and amortisation expense	2.339	2.138	2.075	4.477	2.177	6.343
	<b>Other expenses</b>						
	Communication Expenses	0.165	0.133	0.138	0.297	0.274	0.647
	Legal & Professional fees	1.544	3.967	0.773	5.510	3.598	16.483
	Rates and Taxes	0.000	0.000	0.156	0.000	1.331	3.499
	Legal & Registration Expenses	0.006	0.012	0.018	0.018	3.910	0.000
	Other Expenses	2.157	6.626	1.776	8.783	2.770	33.974
	<b>Total expenses</b>	<b>164.405</b>	<b>849.047</b>	<b>634.441</b>	<b>1013.452</b>	<b>764.618</b>	<b>2335.227</b>
III	<b>Profit / (Loss) before exceptional tax items (I-II)</b>	<b>115.663</b>	<b>-69.175</b>	<b>-34.921</b>	<b>46.488</b>	<b>83.260</b>	<b>205.115</b>
IV	Exceptional items	0.000	0.000	0.000	0.000	0.000	0.000
V	<b>Profit/(Loss) before tax (III-IV)</b>	<b>115.663</b>	<b>-69.175</b>	<b>-34.921</b>	<b>46.488</b>	<b>83.260</b>	<b>205.115</b>
VI	<b>Tax expense</b>						
1	Current Tax	0.000	0.000	0.000	0.000	0.000	54.767
2	Deferred Tax	0.000	0.000	0.000	0.000	0.000	-0.344
VII	<b>Total Tax Expense</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>54.423</b>
VIII	<b>Profit / (Loss) for the period from continuing operations (V-VII)</b>	<b>115.663</b>	<b>-69.175</b>	<b>-34.921</b>	<b>46.488</b>	<b>83.260</b>	<b>150.692</b>

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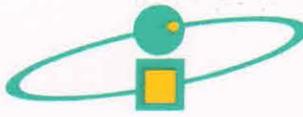
IX	Profit/ (Loss) from discontinuing operations before tax	0.000	0.000	0.000	0.000	0.000	0.000
X	Tax expense of discontinuing operations	0.000	0.000	0.000	0.000	0.000	0.000
XI	Profit/ (Loss) from discontinuing operations (after tax) (IX-X)	0.000	0.000	0.000	0.000	0.000	0.000
XII	Profit/ (Loss) for the period (VIII+XI)	115.663	-69.175	-34.921	46.488	83.260	150.692
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)	115.663	-69.175	-34.921	46.488	83.260	150.692
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	0.482	-0.288	-0.146	0.194	0.347	0.628
(b)	Diluted	0.482	-0.288	-0.146	0.194	0.347	0.628
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

Date: November 11, 2022  
Place: Ahmedabad

  
Ankit J. Shah  
Managing Director  
(DIN: 02695987)





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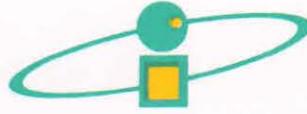
## STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lakhs)

Statement of Assets and Liabilities		As at 30-Sept-2022 (Unaudited)	As at 31-Mar-2022 (Audited)
PARTICULARS			
<b>ASSETS</b>			
<b>1</b>	<b>Non-current Assets</b>		
(a)	Property, Plant and Equipment	21.905	25.447
(b)	Capital Work in progress	-	-
(c)	Investment Property	-	-
(d)	Goodwill	-	-
(e)	Other Intangible Assets	-	-
(f)	Investment accounted for using equity method	-	-
(g)	<b>Non-current Financial Assets</b>		
(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)	21.677	21.677
(i)	Other Non-current Assets	55.494	81.775
<b>Total Non Current Assets</b>		<b>257.474</b>	<b>287.297</b>
<b>2</b>	<b>Current Assets</b>		
(a)	Inventories	698.219	717.232
(b)	Current Financial Asset		
(i)	Current Investments	-	-
(ii)	Trade Receivables, Current	41.254	-
(iii)	Cash & Cash Equivalents	2.783	2.098
(iv)	Bank Balances with other than Cash & Cash Equivalents	-	2.493
(v)	Loans, Current	313.363	379.390
(vi)	Other Current Financial Assets	-	-
(c)	Current Tax Assets (Net)	-	-
(d)	Other Current Assets	-	-
<b>Total Current Assets</b>		<b>1,055.619</b>	<b>1,101.213</b>
<b>TOTAL ASSETS</b>		<b>1,313.093</b>	<b>1,388.511</b>

*Asst. Mgr.*





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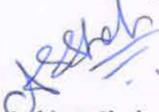
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<b>EQUITY AND LIABILITIES</b> : innogroup@gmail.com , Website : www.islconsulting.in			
<b>1</b>	<b>Equity</b>		
(a)	Equity Share Capital	1,200.000	1,200.000
(b)	Other Equity	111.422	64.934
	<b>Total Equity</b>	<b>1,311.422</b>	<b>1,264.934</b>
<b>2</b>	<b>Liabilities</b>		
	<b>Non-Current Liabilities</b>		
(a)	Non-Current Financial Liabilities		
	(i) Borrowings, Non-current	-	14.873
	(ii) Trade Paybles Non-current	-	-
	(iii) Other Non-current Financial Liabilities	-	-
(b)	Provisions, Non-current	0.312	55.667
(c)	Deferred tax liabilities	-	-
(d)	Other Non-current Liabilities	-	-
	<b>Total Non-current Liabilities</b>	<b>0.312</b>	<b>70.541</b>
	<b>Current Liabilities</b>		
(a)	Current Financial Liabilities		
	(i) Borrowings, Current	-	-
	(ii) Trade Paybles Current	1.322	53.036
	(iii) Other Current Financial Liabilities	-	-
(b)	Other Current Liabilities	0.036	-
(c)	Provisions, Current	-	-
(d)	Current Tax Liabilities (Net)	-	-
	<b>Total Current Liabilities</b>	<b>1.358</b>	<b>53.036</b>
	<b>Total Liabilities</b>	<b>1.670</b>	<b>123.577</b>
	<b>TOTAL LIABILITIES AND EQUITY</b>	<b>1,313.093</b>	<b>1,388.511</b>

For and on behalf of the board,  
ISL Consulting Limited

Date: November 11, 2022

Place: Ahmedabad

  
Ankit J. Shah  
Managing Director  
(DIN: 02695987)





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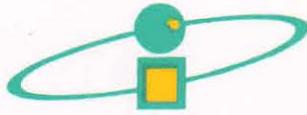
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## Cash Flow Statement for the Half Year Ended on September 30, 2022

Sr. No.	Particulars	For Half Year ended 30-Sept-2022	For Half Year ended 30-Sept-2021
<b>1</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net Profit / (Loss) As per Profit & Loss Account	46.488	83.260
a	Tax and Extra-Ordinary Item		
	Income Tax	-	-
	Deffered Tax	-	-
	Net Profit (Loss) before tax	46.488	83.260
b	Adjustments:-		
	Interest and finance cost	0.802	1.211
	Depreciation	4.477	2.177
	Interest Income	-	-0.144
	Incometax Provision	-	-
	Discount Income	-	-
	Dividend income	-0.385	-0.353
	<b>Operating profit(loss) before working capital changes</b>	<b>51.381</b>	<b>86.152</b>
c	Adjustments:-		
	Decrease/(Increase) in Trade Receivables	-41.254	-66.982
	(Decrease)/Increase in Trade Payables	-51.714	-7.663
	(Decrease)/Increase in Short term Borrowings	-	-
	(Decrease)/Increase in Other Current liabilities	0.036	2.991
	(Decrease)/Increase in Short term Provision	-55.355	-0.600
	Decrease/(Increase) in Inventories	19.013	-407.750
	Decrease/(Increase) in Other Current Asset	-	-4.967
	Decrease/(Increase) in Loans & Advances	-	490.368
	(Decrease)/Increase in Current tax Liabilities (Net)	-	-
	Net Cash Flow before tax and extra ordinary item	-77.892	91.549
	Direct Taxes Paid	-	-
	Less: Extraordinary Items	-	-
	<b>Net Cash Flow from Operating Activities</b>	<b>-77.892</b>	<b>91.549</b>
<b>2</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
a	Acquisition of Fixed Assets	-	-30.355
b	Sale of Fixed Assets	-	-
c	Dividend received	0.385	0.353
d	Interest Income	-	0.144
e	Decrease/(Increase) in Non Current Investment	-	-
f	Decrease/(Increase) in Long term loan and advances	66.027	-56.398
g	Decrease/(Increase) in Other Non Current Asset	26.282	-15.281
h	Decrease/(Increase) in Short term loans and advances	-	-
i	Decrease/(Increase) in Other Non Current Asset	-	-
j	Decrease/(Increase) in Current Investments	-	-
	<b>Net Cash Flow from Investing Activities</b>	<b>92.694</b>	<b>(101.536)</b>



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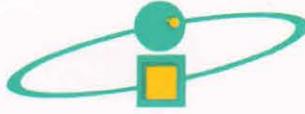
<b>3</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
a	Changes in Long Term Borrowings	-	46.272
b	Dividend and Dividend Distribution Tax paid	-	-
c	Interest and finance cost	-0.802	-1.211
d	Changes in Other Long Term Liabilities	-	-
	<b>Net Cash Flow from Financing Activities</b>	<b>-0.802</b>	<b>45.061</b>
	<b>Net Increase in Cash and Cash Equivalent</b>	<b>14.000</b>	<b>35.073</b>
	Cash And Cash Equivalents as at the Beginning of the year	4.591	17.166
	<b>Cash And Cash Equivalents as at the closing of the year</b>	<b>18.591</b>	<b>52.240</b>

For and on behalf of the board,  
ISL Consulting Limited

  
Ankit J. Shah  
Managing Director  
(DIN: 02695987)



Date: November 11, 2022  
Place: Ahmedabad



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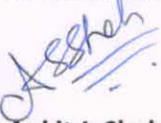
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## Notes:

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, 2022 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at its Meeting held on **Friday, November 11, 2022**.
3. The aforesaid Financial Results for the quarter and half year ended on September 30, 2022 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 01.07.2022 and as on 30.09.2022 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 11, 2022  
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 30<sup>th</sup> September, 2022. 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: - 11<sup>th</sup> November, 2022**

**Place: - Ahmedabad**

**For Bihari Shah & Co.  
Chartered Accountants**

**FRN: - 119020W**

*K. T. Sanghani*

**Kunal T. Sanghani  
Partner**

**Membership Number: 173487**

**UDIN: - 22173487BCULHB4839**

