



ISF LIMITED

CIN No. : L74899 DL 1988PLC076648

Regd. Office: 611, 6th FLOOR, PRAGATI TOWER,
RAJENDRA PLACE, DELHI - 110008

PHONE: 011-41411600, +91 9718257157

E-MAIL : Info@isflimited.in

11.11.2021

To,

The BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street, Mumbai - 400001.

SUBJECT: Clarification on the mail received on 11th November, 2021 regarding Discrepancies in Standalone Financial Results for the quarter and half year ended on 30th September, 2021.

With reference to the captioned subject, we have received a mail on **11th November, 2021** by your good office regarding the discrepancies in Standalone Financial Results for **the quarter and half year ended on 30th September, 2021**

Please enclosed the revised financials for the quarter and half year ended on 30th September, 2021._

However, the company has no malafide intension to conceal the facts from the department. We are request you to take the same in your records.

For and on Behalf of

ISF Limited **ISF LIMITED**


Vishal Dang

Director

Whole Time Director

DIN: 07971525

Encl: As above

ISF LIMITED

Regd. Office: 611, 6th Floor, Pragati Tower Rajendra Place New Delhi West Delhi DL 110008

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

CIN: L74899DL1988PLC076648, Ph: -----

Statement of Unaudited Financial Results for the Second Quarter and Half year ended 30th September 2021

Particulars	Amt. (In Lakhs)					
	Quarter Ended			Half Year Ended		Year Ended
	30/09/2021	30/06/2021	30/09/2020	30/09/2021	30/09/2020	31/03/2021
	(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)		(Audited)
I. Revenue from Operations	32.62	45.16	31.53	77.78	56.67	134.01
II. Other Income	1.11	3.60	0.05	4.71	110.40	112.03
III. Total Income (I + II)	33.73	48.76	31.58	82.49	167.07	246.04
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	5.25	0.46	2.16	5.71	7.30	20.91
Finance Costs	1.91	1.44	0.00	3.35	0.00	1.33
Depreciation and amortisation expenses	0.00	0.00	0.00	0.00	0.00	0
Other Expenses	0.18	32.33	22.78	32.51	144.43	163.72
Total Expenses (IV)	7.34	34.23	24.94	41.57	151.73	185.96
V. Profit/(Loss) before exceptional items and tax (III- IV)	26.39	14.53	6.64	40.92	15.34	60.08
VI. Exceptional items	0.00	0.00	0.00	0.00	0.00	0
VII. Profit/(Loss) before tax (V-VI)	26.39	14.53	6.64	40.92	15.34	60.08
VIII. Tax Expense						
(1) Current tax	1.01	9.65	1.68	10.66	2.05	14
(2) Deferred tax	5.85	-5.85	0.00	0.00	1.88	1.88
(3) Previous Year Tax	0.00	0.00	0.00	0.00	9.45	9.8
IX. Profit/(Loss) for the period from continuing operations (VII-VIII)	19.53	10.73	4.96	30.26	1.96	34.40
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)	19.53	10.73	4.96	30.26	1.96	34.40
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)	19.53	10.73	4.96	30.26	1.96	34.40
(Comprising Profit (Loss) and Other Comprehensive Income for the Period)						
XVI. Earnings per equity share (for continuing operation):						
(1) Basic	0.0206	0.0113	0.0052	0.0319	0.0021	0.0362
(2) Diluted	0.0206	0.0113	0.0052	0.0319	0.0021	0.0362
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	0.0206	0.0113	0.0052	0.0319	0.0021	0.0362
(2) Diluted	0.0206	0.0113	0.0052	0.0319	0.0021	0.0362

Notes:

1) 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.

2) 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 02-11-2021

3) Segment reporting as defined in IND-AS 108 is not applicable since the entire operations of the company relates to only one segment

4) Figures have been regrouped/rearranged wherever considered necessary.

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

For ISF Limited


(VISHAL DANG)
Director
WHOLE TIME DIRECTOR
PIN: 07971525

Date: 02-11-2021
Place : New Delhi



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NAME OF THE NON-BANKING FINANCIAL COMPANY ISF LIMITED

STATEMENT OF ASSETS AND LIABILITIES AS AT 30.09.2021

(Rupees in lakhs)

	Particulars	As at 30.09.2021	As at 30.09.2020
	1	2	3
	ASSETS		
(1)	Financial Assets		
(a)	Cash and cash equivalents	26.03	3.15
(b)	Bank Balance other than (a) above	-	-
(c)	Derivative financial instruments	-	-
(d)	Receivables	-	-
	(I) Trade Receivables	-	-
	(II) Other Receivables	-	-
(e)	Loans	1431.61	1316.65
(f)	Investments	-	-
(g)	Other Financial assets	11.08	14.33
(2)	Non-financial Assets		
(a)	Inventories	-	-
(b)	Current tax assets (Net)	-	-
(c)	Deferred tax Assets (Net)	-	-
(d)	Investment Property	-	-
(e)	Biological assets other than bearer plants	-	-
(f)	Property, Plant and Equipment	-	-
(g)	Capital work-in-progress	-	-
(h)	Intangible assets under development	-	-
(i)	Goodwill	-	-
(j)	Other Intangible assets	-	-
(k)	Other non-financial assets (to be specified)	-	-
	Total Assets	1468.72	1334.13
	LIABILITIES AND EQUITY		
	LIABILITIES		
(1)	Financial Liabilities		
(a)	Derivative financial instruments	-	-
(b)	Payables	-	-
	(I) Trade Payables	-	-
	(i) total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	1.63	1.55
	(II) Other Payables	-	-
	(i) total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(c)	Debt Securities	-	-
(d)	Borrowings (Other than Debt Securities)	54.30	5.00
(e)	Deposits	-	-
(f)	Subordinated Liabilities	-	-
(g)	Other financial liabilities (to be specified)	1.32	0.95
(2)	Non-Financial Liabilities		
(a)	Current tax liabilities (Net)	24.10	2.05
(b)	Provisions	-	-
(c)	Deferred tax liabilities (Net)	-	-
(d)	Other non-financial liabilities (to be specified)	0.16	0.07
(3)	EQUITY		
(a)	Equity Share capital	950.00	950.00
(b)	Other Equity	437.21	374.51
	Total Liabilities and Equity	1468.72	1334.13

For ISF Limited

(VISHAL NAG)

DIRECTOR

DIN: 07971525

ISF LIMITED

Director

Date: 02-11-2021

Place : New Delhi

ISF LIMITED
CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2021

A.	CASH FLOW FROM OPERATING ACTIVITIES	(Rs in Lacs)	
		Half Year ended 30-09-2021	Half Year ended 30-09-2020
		Rs	Rs
	Net Profit before tax and Extraordinary items	40.92	15.34
	Adjustments for :		
	Other Comprehensive Income		
	Depreciation		
	(Profit)/loss on sale of fixed Assets & Assets Discarded (Net)	0.00	0.00
	Interest paid	0.00	0.00
	Interest Received	77.77	56.77
	Operating Profit before working capital changes	118.69	72.11
	Adjustments for :		
	Trade and Other Receivables	-28.73	245.88
	Trade Payables	-1.42	-15.55
	Interest Received	-77.77	-56.77
	Net Cash from Operating Activities	10.77	245.67
	Direct Tax Paid	-10.66	-13.38
	Cash Flow before extraordinary items	0.11	232.29
B	CASH FLOW FROM INVESTING ACTIVITIES:		
	Purchase of Fixed Assets, Including capital work in progress	-	-
	Purchase of Investments	-	-
	Sale of Fixed Assets	-	-
	Interest received	-	-
	Net Cash used in Investing Activities	0.00	0.00
C.	CASH FLOW FROM FINANCING ACTIVITIES :		
	Net proceeds of Short Term Borrowings	15.95	-232.98
	Interest Paid	0.00	0.00
	Net Cash flow from Financing Activities	15.95	-232.98
	Net Increase in Cash or Cash Equivalents (A+B+C)	16.06	-0.69
	Cash and Cash Equivalents as at 1st April	9.97	3.84
	Cash and Cash Equivalents as at 31st March	26.03	3.14
	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


VISHAL DANG Director
WHOLE TIME DIRECTOR
DIN: 07971525
Date: 02-11-2021
Place : New Delhi