



ISF LIMITED

CIN No.: L74899DL1988PLC076648

Regd. Office: Khasra No. 10/2, Samalka, New Delhi- 110037

Corporate Office: TR-205 2nd Floor, A-100, Sector-58 Noida, Uttar Pradesh- 201301

Phone: +91 9105535135

E-Mail: info@isflimited.in

Website: www.isflimited.in

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

Date: 19.01.2026

Scrip Code: 526859

Sub: Outcome of board meeting held on 19th January, 2026

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., 19th January, 2026 have Considered 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, 2025 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.

The meeting of the Board of Directors commenced at 03:50 PM and concluded at 04:15 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

Anjali
Raj

Digitally signed
by Anjali Raj
Date: 2026.01.19
17:19:39 +05'30'

Anjali Raj

Company Secretary and Compliance Officer

M. No.: A77251

Encl: As Annexed

General information about company		
Scrip code*	526859	
NSE Symbol*	NOTLISTED	
MSEI Symbol*	NOTLISTED	
ISIN*	INE973B01026	
Name of company	ISF LIMITED	
Type of company	Main Board	
Class of security	Equity	
Date of start of financial year	01-04-2025	
Date of end of financial year	31-03-2026	
Date of board meeting when results were approved	19-01-2026	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	13-01-2026	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	Third quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Unaudited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited	
Segment Reporting	Single segment	
Description of single segment	Segment reporting as defined in IND-AS 108 is not applicable since the entire operations of the company relates to only one segment	
Start date and time of board meeting	19-01-2026 15:50	
End date and time of board meeting	19-01-2026 16:15	
Whether cash flow statement is applicable on company		
Type of cash flow statement		
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	The disclosure is not applicable to the Company.

Financial Results – NBFC			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-10-2025	01-04-2025
Date of end of reporting period		31-12-2025	31-12-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations		
(i)	Interest Income	40.06	127.57
(ii)	Dividend Income	0	0
(iii)	Rental Income	0	0
(iv)	Fees and commission Income	0	0
(v)	Net gain on fair value changes	0	0
(vi)	Net gain on derecognition of financial instruments under amortised cost category	0	0
(vii)	Sale of products (including Excise Duty)	0	0
(viii)	Sale of services	0	0
(ix)	Other revenue from operations		
	Total other revenue from operations		
	Total Revenue From Operations	40.06	127.57
	Other income	0	0
	Total income	40.06	127.57
2	Expenses		
	Cost of materials consumed	0	0
	Purchases of stock-in-trade	0	0
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
	Employee benefit expense	7.25	25.86
	Finance costs	6.63	19.4
	Depreciation, depletion and amortisation expense	0.05	0.14
	Fees and commission expense	0	0
	Net loss on fair value changes	0	0
	Net loss on derecognition of financial instruments under amortised cost category	0	0
	Impairment on financial instruments	0	0
(f)	Other expenses		
1	Other Expenses	8.5	48.35
	Total other expenses	8.5	48.35
	Total expenses	22.43	93.75
3	Total profit before exceptional items and tax	17.63	33.82
4	Exceptional items	0	0
5	Total profit before tax	17.63	33.82
6	Tax expense		
7	Current tax	0	0
8	Deferred tax	8.26	12.7
9	Total tax expenses	8.26	12.7
10	Net Profit Loss for the period from continuing operations	9.37	21.12
11	Profit (loss) from discontinued operations before tax	0	0

12	Tax expense of discontinued operations	0	0	
13	Net profit (loss) from discontinued operation after tax	0	0	
14	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
15	Total profit (loss) for period	9.37	21.12	
16	<u>Other comprehensive income net of taxes</u>	0	0	
17	Total Comprehensive Income for the period	9.37	21.12	
18	Total profit or loss, attributable to			
	Profit or loss, attributable to owners of parent			
	Total profit or loss, attributable to non-controlling interests			
19	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent			
	Total comprehensive income for the period attributable to owners of parent non-controlling interests			
20	Details of equity share capital			
	Paid-up equity share capital	950	950	
	Face value of equity share capital	1	1	
21	Reserves excluding revaluation reserve			
22	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings per share from continuing operations	0.01	0.02	
	Diluted earnings per share from continuing operations	0.01	0.02	
ii	Earnings per equity share for discontinued operations			
	Basic earnings per share from discontinued operations	0	0	
	Diluted earnings per share from discontinued operations	0	0	
ii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings per share	0.01	0.02	
	Diluted earnings per share	0.01	0.02	
23	Debt equity ratio			Textual Information(1) &
24	Debt service coverage ratio			Textual Information(2) &
25	Interest service coverage ratio			Textual Information(3) &
26	Disclosure of notes on financial results			

Other Comprehensive Income			
Date of start of reporting period		01-10-2025	01-04-2025
Date of end of reporting period		31-12-2025	31-12-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss		
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss		
5	Total Other comprehensive income		



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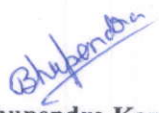
QUARTERLY INTEGRATED FILING (FINANCIAL)

In compliance of Circular No SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December 2024, on quarterly integrated filing (Financial):

- A. Financial Results: Annexed above
- B. Statement on Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc.: Not Applicable
- C. Format For Disclosing Outstanding Default on Loans and Debt Securities: Not Applicable
- D. Format for Disclosure of Related Party Transactions (applicable only for half yearly Filings i.e., 2nd and 4th quarter): Not Applicable
- E. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along-with annual audited financial results (Standalone and consolidated separately) (applicable only for Annual Filing i.e., 4th quarter): Not Applicable

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

Yours faithfully,
For and on Behalf of ISF Limited


Bhupendra Kaushik
Director
DIN: 07016552



Statement of Unaudited Financial Results for the third quarter and 9 months ended on 31st December, 2025

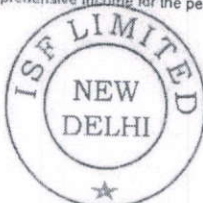
Particulars	Amt. (In Lakhs)				
	Quarter Ended		Period Ended		Year Ended
	31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024
	(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)
I. Revenue from Operations	40.06	44.77	41.74	127.57	128.70
II. Other Income	0.00	0.00	0.39	0.00	0.39
III. Total Income (I + II)	40.06	44.77	42.13	127.57	129.09
IV. Expenses					
Cost of Material Consumed	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
Changes in inventories of finished goods, Work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00
Employee Benefits Expenses	7.25	10.57	7.56	25.86	26.73
Finance Costs	6.63	6.46	8.48	19.40	27.74
Depreciation and amortisation expenses	0.05	0.04	0.04	0.14	0.04
Other Expenses	8.50	12.02	58.55	48.35	101.04
Total Expenses (IV)	22.42	29.09	74.63	93.74	155.55
V. Profit/(Loss) before exceptional items and tax (III-IV)	17.64	15.68	-32.50	33.83	-26.46
VI. Exceptional items	0.00	0.00	0.00	0.00	0.00
VII. Profit/(Loss) before tax (V-VI)	17.64	15.68	-32.50	33.83	-26.46
VIII. Tax Expense					
(1) Current tax	-2.73	-2.43	-4.84	-7.60	0.00
(2) Deferred tax	8.26	4.31	-8.45	12.70	-6.88
(3) Previous Year Tax	0.00	0.00	0.00	0.00	0.00
(4) Available Mat Tax	2.73	2.43	4.84	7.60	0.00
IX. Profit/(Loss) for the period from continuing operations (VII-VIII)	9.38	11.37	-24.05	21.13	-19.58
X. Profit from discontinued operations	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
XII. Profit from Discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00
XIII. Profit/(Loss) for the period (IX+XII)	9.38	11.37	-24.05	21.13	-19.58
XIV. Other Comprehensive Income	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
(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
(B) (i) Items that will be classified to profit or loss	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
XV. Total Comprehensive Income for the period (XIII+XIV)	9.38	11.37	(24.05)	21.13	(19.58)
(Comprising Profit and Other Comprehensive Income for the Period)					
XVI. Earnings per equity share (for continuing operation):					
(1) Basic	0.0099	0.0120	(0.0253)	0.0222	(0.0206)
(2) Diluted	0.0099	0.0120	(0.0253)	0.0222	(0.0206)
XVII. Earnings per equity share (for discontinued operation):					
(1) Basic	0.0000	0.0000	0.0000	0.0000	0.0000
(2) Diluted	0.0000	0.0000	0.0000	0.0000	0.0000
XVIII. Earnings per equity share (for discontinued & continuing operations)					
(1) Basic	0.0099	0.0120	(0.0253)	0.0222	(0.0206)
(2) Diluted	0.0099	0.0120	(0.0253)	0.0222	(0.0206)

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 and were approved and taken on record by the Board of Directors at its meeting held on 19.01.2026
- 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

Bhupendra Kaushik
 Director
 DIN: 07016552



Date: 19.01.2026
 Place : New Delhi



ISF LIMITED

CIN No.: L74899DL1988PLC076648

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Date: 19.01.2026

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

Scrip Code: 526859

Sub: Declaration regarding Statutory Limited Review Report with Un-modified Opinion on Unaudited Financial Results for the Quarter ended on 31st December, 2025


Dear Sir/Madam,

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., **VSSA & Associates**, Chartered Accountants have issued the Statutory Limited Review report on Standalone Unaudited Financial Results of the Company for the quarter ended on 31st December, 2025, 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


Bhupendra Kaushik
Director
DIN: 07016552



**INDEPENDENT AUDITORS' REVIEW REPORT ON THE UNAUDITED
FINANCIAL RESULTS FOR QUARTER AND NINE MONTHS ENDED 31st
DECEMBER 2025**

To The Board of Directors

ISF Limited

New Delhi

1. We have reviewed the accompanying statement of unaudited financial results of **ISF Limited** ("the Company") for the quarter and nine months ended 31st December, 2025, ("the statement") attached herewith, prepared by the Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended (the "Listing Regulations").
2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on 19.01.2026, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 ("Ind AS 34") "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, 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. 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.

Place: New Delhi
Dated: 19.01.2026
UDIN: 26091309VXAGEX9590

For V S S A & Associates
Chartered Accountants
Firm Registration No 012421N

Digitally signed by
Samir Vaid
Date: 2026.01.19
16:35:22 +05'30'

Samir Vaid
Partner
Membership No. 091309