



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

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

Particulars	Quarter Ended					Period Ended		Amt. (In Lakhs)
	30-09-2025		31-12-2024		31-12-2025		Year Ended	
	(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	31-03-2025	
I. Revenue from Operations	40.06	44.77	41.74	127.57	128.70		(Audited)	
II. Other Income	0.00	0.00	0.39	0.00	0.39		178.43	
III. Total Income (I +II)	40.06	44.77	42.13	127.57	129.09		0.40	
IV. Expenses							178.83	
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		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		0.00	
Employee Benefits Expenses	7.25	10.57	7.56	0.00	0.00		0.00	
Finance Costs	6.63	8.46	8.48	25.86	26.73		34.85	
Depreciation and amortisation expenses	0.05	0.04	0.04	19.40	27.74		34.79	
Other Expenses	8.50	12.02	58.55	0.14	0.04		0.09	
Total Expenses (IV)	22.42	29.09	74.63	48.35	101.04		109.97	
V. Profit/(Loss) before exceptional items and tax (III-IV)	17.64	15.68	74.63	93.74	155.55		179.71	
VI. Exceptional items	0.00	0.00	-32.50	33.83	-26.46		-0.88	
VII. Profit/(Loss) before tax (V-VI)	17.64	15.68	0.00	0.00	0.00		0.00	
VIII. Tax Expense			-32.50	33.83	-26.46		-0.88	
(1) Current tax	-2.73	-2.43						
(2) Deferred tax	8.26	4.31	-4.84	-7.60	0.00		0.00	
(3) Previous Year Tax	0.00	0.00	-8.45	12.70	-6.88		-0.23	
(4) Available Mat Tax	2.73	2.43	0.00	0.00	0.00		0.00	
IX. Profit/(Loss) for the period from continuing operations (VII-VIII)	9.38	11.37	4.84	7.60	0.00		0.00	
X. Profit from discontinued operations			-24.05	21.13	-19.58		-0.65	
XI. Tax expense of discontinued operations	0.00	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		0.00	
XIII. Profit/(Loss) for the period (IX+XII)	9.38	11.37	0.00	0.00	0.00		0.00	
XIV. Other Comprehensive Income			-24.05	21.13	-19.58		-0.65	
(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)	9.38	11.37	(24.05)	21.13	(19.58)		-0.65	
(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)		(0.0007)	
(2) Diluted	0.0099	0.0120	(0.0253)	0.0222	(0.0206)		(0.0007)	
XVII. Earnings per equity share (for discontinued operation):								
(1) Basic	0.0000	0.0000	0.0000	0.0000	0.0000		0.0000	
(2) Diluted	0.0000	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)		(0.0007)	
(2) Diluted	0.0099	0.0120	(0.0253)	0.0222	(0.0206)		(0.0007)	

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

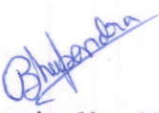
Dear Sir/Madam,

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