

06.02.2023

TO,
BSE LTD.
FLOOR 25, P. J. TOWERS
DALAL STREET,
MUMBAI - 400001

Sub : Re-Submission of Quarterly Result for December 2022 to rectify the Limited Review Report error.

Dear Sir,

With reference to the above captioned subject, we would like to inform you that, we have submitted the Quarterly Result for December 2022 on 16th January, 2023 on exchange's listing portal (i.e. <http://listing.bseindia.com>), however it came to notice of the Company through mail received from BSE that Company has not uploaded the Limited Review Report with the result so to rectify the same error Company is hereby upload the Revised Result on the portal.

We hereby inform the all concern to avoid the earlier filing of Annual Report done on 16th January, 2023 and consider the revised Result attached with this letter and also take the same on your record.

Yours faithfully,

For, ISHAAN INFRASTRUCTURES AND SHELTERS LIMITED

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Kalpen R. Shah
Managing Director
DIN : 01294110

Encl: As stated

SAMIR M. SHAH & ASSOCIATES

Chartered Accountants

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

Phone : +91- 7622012032

E-mail : samir@smsah.co.in

LIMITED REVIEW REPORT ON UNAUDITED QUARTERLY STANDALONE FINANCIAL RESULTS OF ISHAAN INFRASTRUCTURES & SHELTERS LTD UNDER REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To,
The Board of Directors of
Ishaan Infrastructures & Shelters Ltd

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Ishaan Infrastructures & Shelters Ltd (the "Company"), for the quarter and Nine months ended **December 31, 2022** (the "Statement"), being submitted by the Company pursuant to the requirement of 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 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 Statement is 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 :16th JANUARY, 2023

For SAMIR M. SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REG. No.: 122377W




SAMIR SHAH
(PARTNER)

MEMBERSHIP No.: 111052
UDIN: 23111052BGWRAN3961

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 DEC, 2022							
(Rs. in Lacs)							
Sr. No.	Particulars	STANDALONE FINANCIALS					
		Quarter ended			For Nine Month Ended		Year ended
		31.12.2022 Un-audited	30.09.2022 Un-audited	31.12.2021 Un-audited	31.12.2022 Un-audited	31.12.2021 Un-audited	31.03.2022 Audited
1	Income						
	Revenue from operations	-	-	-	-	-	
	Other Operating Income	-	-	-	-	-	
	a) Total Income from Operations (net)	-	-	-	-	-	
	b) Other income	4.49	4.43	4.09	13.15	15.52	
	Total Income (a+b)	4.49	4.43	4.09	13.15	15.52	
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	3.06	3.18	2.16	9.64	8.58	
	e) Finance Costs	0.98	1.01	1.11	3.08	3.39	
	f) Depreciation & amortization expenses	0.05	0.05	0.10	0.16	2.91	
	g) Other Expenses	1.13	0.90	0.89	2.93	5.66	
	Total Expenses (a+b+c+d+e+f+g)	5.23	5.14	4.26	15.81	20.54	
3	Profit before Tax (1-2)	(0.74)	(0.71)	(0.17)	(2.66)	(5.02)	
4	Tax Expenses						
	(i) Current Tax	-	-	-	-	-	
	(ii) Deferred Tax	(0.19)	(0.18)	2.55	(4.03)	1.47	
	Total Tax (i+ii)	(0.19)	(0.18)	2.55	(4.03)	0.91	
5	Profit for the period (3-4)	(0.55)	(0.52)	(2.72)	1.37	(6.49)	
6	Other Comprehensive Income	-	-	-	-	-	
7	Total comprehensive income for the period (5+6) (Comprising Profit/(Loss) and other Comprehensive income for the period)	(0.55)	(0.52)	(2.72)	1.37	(6.49)	
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	(0.01)	(0.01)	(0.04)	0.02	(0.10)	
	DILUTED	(0.01)	(0.01)	(0.04)	0.02	(0.10)	

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Notes :	
(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 above Audited Financial Results for the Quarter ended December 31, 2022 have been reviewed by the Audit Committee and were taken on record by the Board of Directors in their respective meetings held on 16th January, 2023 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.
<p>By order of Board of Directors For ISHAAN INFRASTRUCTURE AND SHELTERS LIMITED</p> <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>KALPEN RAMESHCHANDR A SHAH</p> </div> <div style="width: 45%; text-align: right;"> <p><small>Digitally signed by KALPEN RAMESHCHANDRA SHAH Date: 2023.01.16 22:42:47 +05'30'</small></p> <p>Kalpen R Shah Director (DIN - 01294110)</p> </div> </div> <div style="margin-top: 20px;"> <p>Place : Ahmedabad Date : 16th January, 2023</p> </div>	