04.05.2024

To,

The Dept. of Corporate Services, Bombay Stock Exchange Ltd.

Floor - 25, PJ Towers,

Dalal Street,

Mumbai - 400 001

Scrip Code: 530781

Re: INTERNATIONAL HOUSING FINANCE CORPORATION LIMITED

SUB: Unaudited Result for the quarter ended 30th September, 2022 along with Limited Review Report.

Dear Sir,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we would like to inform you that the Board of Directors of the Company at its meeting held today at the Registered Office of the Company to consider and take on record the unaudited financial result for the Quarter ended 30th September, 2022.

We would like to inform that the Board of Directors of the Company at its Meeting held on 04th May, 2024 commenced on 11:00 am and concluded on 5:30 pm, has produced and taken on record by the Board of Directors of the Company:

- 1. Unaudited Financial Result for the Quarter ended 30th September, 2022.
- 2. Limited Review Report for the quarter ended 30th September, 2022.

This is for your information and records.

Thanking you,

Yours faithfully,

For, INTERNATIONAL HOUSING FINANCE CORPORATION LIMITED

Mr. Sandip B. Padsala

Whole Time Director

DIN: 01870595

CIN: L6590GJ1990PLC014436 Website: www.ihfcl.com Email: ihfcl@hotmail.com

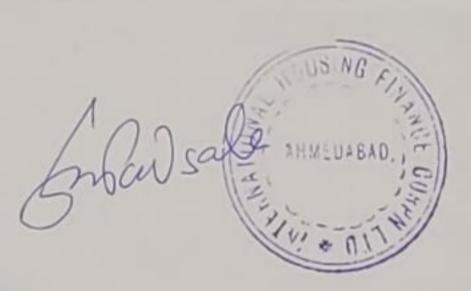
Regd. Office: "MOORTI BUNGLOW" 5, Ashok Nagar, B/H Sundarvan, Satellite, Ahmedabad - 380 015.



STATEMENT OF AUDITED FINACIAL RESULTS STANDALONE FOR THE QUARTER AND YEAR ENDED ON 30th SEPTEMBER, 2022

Scrip Code: 530781

Sr.	Particulars	-	Quarter Ende	d	Half Yea	(Rs. In Lacs)	
No.		30/09/2022	30/09/2021	30/06/2022	30/09/2022		Year Ended
		UnAudited	UnAudited	UnAudited	UnAu		31/03/202 Audited
1	Income from Operations		om that the d	Ollyadited	UIIAU	arteu	Audited
	(a) Revenue from Operation			- 10			
	(b) Other Income						
	Total income from Operations (Net)	-			-		
2	Expenses						
	(a) Cost of Materials cosumed						
	(b) Purchase of stock-in-trade						
	(c) Changes in inventories of finished goods, work in progress and stock-in-trade						
	(d) Employee benefits expenses						
	(e) Finance Cost						
	(f) Depreciations and amortisation expense						
_	(g) Other Expenses	0.04	-	0.00	0.04	0.56	1.58
	Total Expenses	0.04		0.00	0.04	0.56	1.58
3	Profit / (Loss) before Exceptional and Extraordinary items and taxes(1-2)	(0.04)	-	(0.00)	(0.04)	(0.56)	(1.58)
4	Exceptional Items						
5	Profit / (Loss) before Extraordinary items and taxes (3±4)	(0.04)		(0.00)	(0.04)	(0.56)	(1.58)
6	Extraordinary items					-	
7 8	Profit / (Loss) before taxes (5±6) Tax Expenses	(0.04)		(0.00)	(0.04)	(0.56)	(1.58)
	(a) Current						
	(b) Deferred			-			
9	Net Profit / (Loss) for the period after Taxes (7±8)	(0.04)		(0.00)	(0.04)	(0.56)	(1.58)
10	Other Comprehensive Income (After Tax)					_	
11	Total Comprehensive Income (9+10)	(0.04)		(0.00)	(0.04)	(0.56)	(1 50)
12	Paid-up equity share capital (Face Value of Rs. 10/- each)	1,632.75	1,632,75	1,632.75	1,632.75	1,632.75	(1.58) 1,632.75
13	Earning per Equity Share (of ₹ 10/- Each) (Not Annualized)						
	(A) Basic & Diluted	(0.00)		(0.00)	(0.00)	(0.03)	(0.09)



CIN: L6590GJ1990PLC014436 Website: www.ihfcl.com Email: ihfcl@hotmail.com

Regd. Office: "MOORTI BUNGLOW" 5, Ashok Nagar, B/H Sundarvan, Satellite, Ahmedabad - 380 015.

Ph: 079-65214174 / 64502351



Notes:

Date: 04.05.2024

Place: Ahmedabad

- The above unaudited standalone financial results of IHFC Ltd. have been reviewd by Audit Committee and approved by the Board of Directors at its meeting held on May 04, 2024 The Statutory Auditor have carried out Limited Review of above financial results of the Company.
- Provision for taxation is being estimated at the end of the year.
- As per the requirements of Ind-AS 12, there is no deferred tax liability on the company. On Account of unabsorbed depreciation and carry forward of losses under tax laws, deferred tax assets are not recognized in view of uncertainty that such deferred tax assets can be realised against future taxable profits.
- No Investor compalint was pending at the beginning of the quarter, During the quarter no Complaint received. Investor may send their compalint / grievance through email at: ihfcl@hotmail.com with facts of the case, if any.
- These standalone financial result lave been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards (Ind AS) notified under Section 133 of the Companis Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended.
- The outbreak of corona virus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. The Group has taken into account internal and external sources of information to assess possible impacts of the pandemic, including but not limited to assessment of liquidity and going concern, recoverable values of its financial and non-financial assets, impact on revenues and estimates of residual costs to complete ongoing projects. Due to the lockdown announced by the Government, the Company's operations were suspended/slowed down during the lockdown period. The operations and economic activities have gradually resumed with requisite precautions and expected to return to normalcy in due course of time. The Company has taken into account the possible impact of COVID 19 in preparation of the financial results, including its assessment of its liquidity position and recoverable value of its assets based on internal and external information up to the date of approval of these financial results and current indicators of future economic conditions. The Company will continue to closely observe the evolving scenario and take into account any future developments arising out of the same.

The figures for the corresponding previous periods have been regrouped / reclassified, wherever considered necessory.

For, International Housing Finance Corporation Limited

Mr. Sandip B. Padsala **Managing Director**

DIN: 01870595

CIN: L6590GJ1990PLC014436 Regd. Office: "MOORTI BUNGLOW" Website: www.ihfcl.com

Email: ihfcl@hotmail.com 5, Ashok Nagar, B/H Sundarvan, Satellite, Ahmedabad - 380 015.

Ph.: 079-65214174 / 64502351



AKGVG & ASSOCIATES CHARTERED ACCOUNTANTS

<u>Independent Auditor's Report on Financial Results of the International Housing Finance Corporation Limited</u>
(<u>Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended</u>)

Review Report to the Board of Directors of International Housing Finance Corporation Limited

We have reviewed the accompanying statement of Unaudited Financial Results of International Housing Finance Corporation Limited (the 'Company') for the quarter ended September 30, 2022 (the 'Statement'), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Regulation'), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 (the 'Circular'). The preparation of the Statement 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 and in compliance with Regulation 33 of the Listing Regulations, is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.

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.

Basis of Qualification:

- 1. Regarding Closing Stock amounting to Rs. 2.5 Lacs, Company has adopted lower of cost or NRV mechanism to value its closing stock. We were unable to verify the closing stock and no major substantive testing or control procedures could be performed over the Closing Stock. Hence, we are unable to comment on the carried value of closing stock in the Financial Statements. Valuation of Closing Stock is certified by the management and is subject to verification and reconciliation.
- 2. In respect of Loans and Advances are outstanding and carried forward as are non-moving since earlier years. We were unable to get confirmation / substantive evidence in respect of balances which were carried forward as opening balances. We are unable to comment on the amounts outstanding in the respective heads due to unavailability of any substantive evidence due to non-moving. These balances are subject to reconciliation and confirmation from the respective parties.
- 3. The management's evaluation of Covid-19 impacts on the operations and financial metrics of the Company as per Note 2 to the financial results.



CHARTERED ACCOUNTANTS

Based on our review conducted as above, except for the possible effects of our observation in paragraph "Basis for Qualification" above, 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 Standards ('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 the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For AKGVG & ASSOCIATES

Chartered Accountants

ICAI Firm Registration No.: 018598N

Priyank Shah

Partner

Membership No.: 118627 UDIN: 24118627BKEFUC3133 Date: May 04,2024 Place: Ahmedabad. To,
The Dept. of Corporate Services,
Bombay Stock Exchange Ltd.
Floor - 25, PJ Towers,
Dalal Street,
Mumbai - 400 001
Scrip Code: 530781

Re: INTERNATIONAL HOUSING FINANCE CORPORATION LIMITED

SUB: <u>Unaudited Result for the quarter ended 31st December, 2022 along</u> with Limited Review Report.

Dear Sir,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we would like to inform you that the Board of Directors of the Company at its meeting held today at the Registered Office of the Company to consider and take on record the unaudited financial result for the Quarter ended 31st December, 2022.

We would like to inform that the Board of Directors of the Company at its Meeting held on 04th May, 2024 commenced on 11:00 am and concluded on 5:30 pm, has produced and taken on record by the Board of Directors of the Company:

- 1. Unaudited Financial Result for the Quarter ended 31st December, 2022.
- 2. Limited Review Report for the quarter ended 31st December, 2022.

This is for your information and records.

Thanking you,

Yours faithfully,

FOR INTERNATIONAL HOUSING FINANCE CORPORATION LIMITED

Whole Time Director DIN: 01870595

CIN: L6590GJ1990PLC014436 Website: www.ihfcl.com Email: ihfcl@hotmail.com

Regd. Office: "MOORTI BUNGLOW" 5, Ashok Nagar, B/H Sundarvan, Satellite, Ahmedabad - 380 015.



INTERNATIONAL HOUSING FINANCE CORPORATION LTD.

STATEMENT OF UN AUDITED FINACIAL RESULTS STANDALONE FOR THE QUARTER AND NINE MONTH ENDED ON 31ST DECEMBER, 2022

Sr.	Code: 530781	0	uarter Ended		Nine Mo	Year Ended	
No.	Particulars			30/09/2022		31/12/2021	31/03/2022
140,		31/12/2022	31/12/2021 UnAudited	30/03/2022	UnAud		Audited
1	Income from Operations						
	(a) Revenue from Operation						
	(b) Other Income		*	-	*	-	
	Total income from Operations (Net)	-/-		-		-	
2	Expenses						
	(a) Cost of Materials cosumed						
	(b) Purchase of stock-in-trade						
	(c) Changes in inventories of finished goods,						
	work in progress and stock-in-trade						
			-				
	(d) Employee benefits expenses						
	(e) Finance Cost						
	(f) Depreciations and amortisation expense			0.04	0.04	0.62	1.50
	(g) Other Expenses		0.07	0.04			1.58
	Total Expenses		0.07	0.04	0.04	0.62	1,50
		-	(0.07)	(0.04)	(0.04)	(0.62)	(1.58)
3	Profit / (Loss) before Exceptional and		(0.07)	(0.0.4)	[0.01]	(0.02)	(1.5.5)
-	Extraordinary items and taxes (1-2)						
4	Exceptional Items		(0.07)	(0.04)	(0.04)	(0.62)	(1.58)
5	Profit / (Loss) before Extraordinary items	1	(0.07)	(0.04)	(0,01)	(5.52)	10.000
-	and taxes (3±4)						
6	Extraordinary items		(0.07)	(0.04)	(0.04)	(0.62)	(1.58)
7	Profit / (Loss) before taxes (5±6)	-	(0.07)	(0.01)	10.0.7	,	180000
8	Tax Expenses		-				
	(a) Current						
0	(b) Deferred		(0.07)	(0.04)	(0.04)	(0.62)	(1.58)
9	Net Profit / (Loss) for the period after		(0.07)				
10	Taxes (7±8)						
	Other Comprehensive Income (After Tax) Total Comprehensive Income (9+10)		(0.07)	(0.04)	(0.04)	(0.62)	(1.58)
	Paid-up equity share capital (Face Value of Rs.	1,632.75	1,632.75	1,632.75	1,632,75	1,632.75	1,632.75
	10/- each)	2,002110	.,				
13	Earning per Equity Share (of ₹ 10/- Each) (Not						
	Annualized)		10.001	(0.00)	(0.00)	(0.00)	(0.01)
	(A) Basic & Diluted		(0.00)	(0.00)	(0.00)	(0.00)	(0.01)



CIN: L6590GJ1990PLC014436 Website: www.ihfcl.com Email: ihfcl@hotmail.com Regd. Office: "MOORTI BUNGLOW" 5, Ashok Nagar, B/H Sundarvan, Satellite, Ahmedabad - 380 015.

Ph.: 079-65214174 / 64502351

Notes:

- 1 The above unaudited standalone financial results of IHFC Ltd. have been reviewd by Audit Committee and approved by the Board of Directors at its meeting held on May 04, 2024 The Statutory Auditor have carried out Limited Review of above financial results of the Company.
- 2 Provision for taxation is being estimated at the end of the year.
- 3 As per the requirements of Ind-AS 12, there is no deferred tax liability on the company. On Account of unabsorbed depreciation and carry forward of losses under tax laws, deferred tax assets are not recognized in view of uncertainty that such deferred tax assets can be realised against future taxable profits.
- No Investor compalint was pending at the beginning of the quarter, During the quarter no Complaint received. Investor may send their compalint / grievance through email at: ihfcl@hotmail.com with facts of the case, if any.
- 5 These standalone financial result lave been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards (Ind AS) notified under Section 133 of the Companis Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended.
- 6 The outbreak of corona virus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic internal and external sources of information to assess possible impacts of the pandemic, including but not limited to assessment of liquidity and going concern, recoverable values of its financial and non-financial assets, impact on revenues and estimates of residual costs to complete ongoing projects. Due to the lockdown announced by the Government, the Company's operations were suspended/slowed down during the lockdown period. The operations and economic activities have gradually resumed with requisite precautions and expected to return to normalcy in due course of time. The Company has taken into account the possible impact of COVID 19 in preparation of the financial results, including its assessment of its liquidity position and recoverable value of its assets based on internal and external Information up to the date of approval of these financial results and current indicators of future economic conditions. The Company will continue to closely observe the evolving scenario and take into account any future developments arising out of the same.

7 The figures for the corresponding previous periods have been regrouped / reclassified, wherever considered necessory.

Date: 04.05.2024

Place: Ahmedabad

For, International Notisting

Corporation

Mr. Sandip Be Padsala Managing Director

DIN: 018705957 DN:500

CIN: L6590GJ1990PLC014436 Website: www.ihfcl.com Email: ihfcl@hotmail.com Regd. Office: "MOORTI BUNGLOW" 5, Ashok Nagar, B/H Sundarvan, Satellite, Ahmedabad - 380 015.

Ph.: 079-65214174 / 64502351



CHARTERED ACCOUNTANTS

Independent Auditor's Report on Financial Results of the International Housing Finance Corporation Limited (Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended)

Review Report to the Board of Directors of International Housing Finance Corporation Limited

We have reviewed the accompanying statement of Unaudited Financial Results of International Housing Finance Corporation Limited (the 'Company') for the quarter ended December 31, 2022 (the 'Statement'), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Regulation'), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 (the 'Circular'). The preparation of the Statement 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 and in compliance with Regulation 33 of the Listing Regulations, is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.

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.

Basis of Qualification:

- Regarding Closing Stock amounting to Rs. 2.5 Lacs, Company has adopted lower of cost or NRV mechanism to
 value its closing stock. We were unable to verify the closing stock and no major substantive testing or control
 procedures could be performed over the Closing Stock. Hence, we are unable to comment on the carried value
 of closing stock in the Financial Statements. Valuation of Closing Stock is certified by the management and is
 subject to verification and reconciliation.
- 2. In respect of Loans and Advances are outstanding and carried forward as are non-moving since earlier years. We were unable to get confirmation / substantive evidence in respect of balances which were carried forward as opening balances. We are unable to comment on the amounts outstanding in the respective heads due to unavailability of any substantive evidence due to non-moving. These balances are subject to reconciliation and confirmation from the respective parties.
- 3. The management's evaluation of Covid-19 impacts on the operations and financial metrics of the Company as per Note 2 to the financial results.



Based on our review conducted as above, except for the possible effects of our observation in paragraph "Basis for Qualification" above, 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 Standards ('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 the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

ACCOUNTANTS

For AKGVG & ASSOCIATES

Chartered Accountants

ICAI Firm Registration No.: 018598N

Priyank Shah Partner

Membership No.: 118627 UDIN: 24118627BKEFUD2998

Trizana Sch

Date: May 04,2024 Place: Ahmedabad. 04.05.2024

To,

The Dept. of Corporate Services, Bombay Stock Exchange Ltd.

Floor - 25, PJ Towers,

Dalal Street,

Mumbai - 400 001

Scrip Code: 530781

Re: INTERNATIONAL HOUSING FINANCE CORPORATION LIMITED

SUB: <u>Unaudited Result for the quarter ended 31st March, 2023 along with Limited Review Report.</u>

Dear Sir,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we would like to inform you that the Board of Directors of the Company at its meeting held today at the Registered Office of the Company to consider and take on record the unaudited financial result for the Quarter ended 31st March, 2023.

We would like to inform that the Board of Directors of the Company at its Meeting held on 04th May, 2024 commenced on 11:00 am and concluded on 5:30 pm, has produced and taken on record by the Board of Directors of the Company:

- 1. Unaudited Financial Result for the Quarter ended 31st March, 2023.
- 2. Limited Review Report for the quarter ended 31st March, 2023.

This is for your information and records.

Thanking you,

Yours faithfully,

For, INTERNATIONAL HOUSING FINANCE CORPORATION LIMITED

Mr. Sandip B. Padsala

Whole Time Director

DIN: 01870595



International Housing Finance Corporation Limited STATEMENT OF AUDITED FINACIAL RESULTS STANDALONE FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 2023

Sr.	Particulars	(uarter Ende	d	(₹ In Lacs) Year Ended		
No.	downcom of economic activity. Due to the lock	31.03.2023	31.12.2022	31.03.2022		31.03.2022	
	were suspended/slowed down during the locks	Audited	Un-Audited	Audited		lited	
1	Income from Operations	ed to return to	normalcy to	iuw cousse o	Gine. The Lot	spany nex	
	(a) Revenue from Operation	19 in prepar	rtion of the fu	ancial result	, Including Its	assessment	
	(b) Other Income	0	ed on inter o	and exten o	information 0	ip to the date	
	Total income from Operations (Net)	0	0	0	0	ny with	
2	Expenses	D BRU LINE IN	ar account any	tature veve	aperence actar	ag use of the	
	(a) Cost of Materials cosumed						
	(b) Purchase of stock-in-trade	o deferred to	liability on t	e company.	in Account of	anabyorted	
	(c) Changes in inventories of finished goods, work in progress and stock-in-trade	tax laws, defe realised agai	rred tax asset ust future Gix	s are not rece lide profits.	gnized in view	195	
	(d) Employee benefits expenses (e) Finance Cost	hing of the qualification	arter, kuring at 184 libban	sae quarter i hail, com xuti	e Completour dects of the o	secived. sec if any.	
	(f) Depreciations and amortisation expense	sared in accol	dance with th	e récesoition	and measure	nent	
	(g) Other Expenses	0.85	nder Section	0.95	0.89	1.50	
	Total Expenses	0.85	amender.	0.95	0.89	1.58	
3	Profit / (Loss) before Exceptional and Extraordinary items and taxes(1-2)	(0.85)		(0.95)	(0.89)	(1.58)	
4	Exceptional Items						
5	Profit / (Loss) before Extraordinary items and taxes (3±4)	(0.85)	-	(0.95)	(0.89)	(1.58	
6	Extraordinary items				- Land		
7	Profit / (Loss) before taxes (5±6)	(0.85)		(0.95)	(0.89)	(1.58	
8	Tax Expenses			Mar. Salvadap	1.170113000	(1.00	
2211	(a) Current	-	-	menaging ti	irctor -	11.	
1935	(b) Deferred	-	-	DIN: 01870	199	No.	
9	Net Profit / (Loss) for the period after Taxes (7±8)	(0.85)		(0.95)	(0.89)	(1.58)	
10	Other Comprehensive Income (After Tax)						
11	Total Comprehensive Income (9+10)	(0.85)	-	(0.95)	(0.89)	(1.58)	
12	Paid-up equity share capital (Face Value of Rs. 10/- each)	1,632.75	1,632.75	1,632.75	1,632.75	1,632.75	
13	Earning per Equity Share (of ₹ 10/- Each) {Not Annualized}						
	(a) Basic	(0.05)	-	(0.05)	(0.05)	(0.09)	
	(b) Diluted	(0.05)	-	(0.05)	(0.05)	(0.09)	





Notes:

- 1 The above audited standalone financial results of IHFC Ltd. have been reviewd by Audit Committee and approved by the Board of Directors at its meeting held on May 04, 2024 The Statutory Auditor have carried out Limited Review of above financial results of the Company.
- 2 The outbreak of corona virus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. Due to the lockdown announced by the Government, the Company's operations were suspended/slowed down during the lockdown period. The operations and economic activities have gradually resumed with requisite precautions and expected to return to normalcy in due course of time. The Company has taken into account the possible impact of COVID 19 in preparation of the financial results, including its assessment of its liquidity position and recoverable value of its assets based on internal and external information up to the date of approval of these financial results and current indicators of future economic conditions. The Company will continue to closely observe the evolving scenario and take into account any future developments arising out of the same
- 3 As per the requirements of Ind-AS 12, there is no deferred tax liability on the company. On Account of unabsorbed depreciation and carry forward of losses under tax laws, deferred tax assets are not recognized in view of uncertainty that such deferred tax assets can be realised against future taxable profits.
- 4 No Investor compalint was pending at the beginning of the quarter, During the quarter no Complaint received.
 Investor may send their compalint / grievance through email at: ihfcl@hotmail.com with facts of the case, if any.
- 5 These standalone financial result lave been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards (Ind AS) notified under Section 133 of the Companis Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended.

6 The figures for the corresponding previous periods have been regrouped / reclassified, wherever considered necessory.

For, International Housing Finance Corporation Limited

Date: 04/05/2024 Place: Ahmedabad Mr. Sandip B. Padsala Managing Director DIN: 01870595

Place: Ahmedabad

ARS SEAD Mr. Sandip B. Padsala

DIN: 01870595



International Housing Finance Corporation Limited Standalone Statement of Assets and Liabilities

(₹ in Lacs)

	PARTICULARS	31.03.2023	31.03.2022
	11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Audited	Audited
	ASSETS		
ı	Non Current Assets		
a)	Property Plant and Equipments	3.40	3.40
b)	Financial Assets		
U	(i) Investments	0.00	0.00
	(ii) Deferred Tax Assets	0.00	0.00
	(iii) Other non current fiancial assets	1422.78	1422.78
	Total Non-current Assets	1426.18	1426.18
2	Current Assets		
(a)	Inventories	2.50	2.50
(b)	Financial Assets		
	(i) Investments	0.00	0.00
	(ii) Trade Receivables	INANCE	
	(iii) Cash and Cash equivalents	1.97	2.04
	(iv) Loans	13.61	13.61
	(v) Others Current Financial Assets	114.28	114.28
(c)	Other Current Assets		
,	Total Current Assets	132.37	132.43
	TOTAL ASSETS	1558.55	1558.61
1 (a)	EQUITY AND LIABILITIES Equity Equity Share Capital	1632.75	1632.75
(b)	Other Equity	-100.29	-99.40
	Total Equity	1532.46	1533.35
2	Liabilities	onsider ar	d take on
	Non- Current Liabilities	^{at} March, 1	1023
(a)	Financial Liabilities		0.01
	(i) Non Current borrowings	0.00	0.00
(b)	Non Current Provisions	DI DILECTOR	o or nie u
(c)	Deferred Tax Liabilities (Net)	11:00 am	and concl
(d)	Other Non- Current Liabilities	16.05	16.05
	Total Non-Current Liabilities	16.05	16.05
3	Current Liabilities		
(a)	Financial Liabilities	Quarter :	inded 31°
	(i) Current Borrowings	0.00	The second secon
	(ii) Trade payables	9.87	
	(iii) Other Current financial liabilities		a or war
(b)	Other Current Liabilities	0.00	
(c)	Current Provisions	0.17	0.0
(d)	Current Tax Liabilities (net)		
Ì	Total Current Liabilities		
	TOTAL EQUITY AND LIABILITIES	1558.55	1558.6

Place: Ahmedabad Date: 04.05.2024

For International Housing Finance Corporation Limited

> Mr. Sandip B. Padsala Managing Director DIN: 01870595



CHARTERED ACCOUNTANTS

<u>Independent Auditor's Report on Financial Results of the International Housing Finance Corporation Limited</u>
(Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended)

Review Report to the Board of Directors of International Housing Finance Corporation Limited

We have reviewed the accompanying statement of Unaudited Financial Results of International Housing Finance Corporation Limited (the 'Company') for the quarter ended March 31, 2023 (the 'Statement'), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Regulation'), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 (the 'Circular'). The preparation of the Statement 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 and in compliance with Regulation 33 of the Listing Regulations, is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.

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.

Basis of Qualification:

- Regarding Closing Stock amounting to Rs. 2.5 Lacs, Company has adopted lower of cost or NRV mechanism to
 value its closing stock. We were unable to verify the closing stock and no major substantive testing or control
 procedures could be performed over the Closing Stock. Hence, we are unable to comment on the carried value
 of closing stock in the Financial Statements. Valuation of Closing Stock is certified by the management and is
 subject to verification and reconciliation.
- 2. In respect of Loans and Advances are outstanding and carried forward as are non-moving since earlier years. We were unable to get confirmation / substantive evidence in respect of balances which were carried forward as opening balances. We are unable to comment on the amounts outstanding in the respective heads due to unavailability of any substantive evidence due to non-moving. These balances are subject to reconciliation and confirmation from the respective parties.
- 3. The management's evaluation of Covid-19 impacts on the operations and financial metrics of the Company as per Note 2 to the financial results.



CHARTERED ACCOUNTANTS

Based on our review conducted as above, except for the possible effects of our observation in paragraph "Basis for Qualification" above, 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 Standards ('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 the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

CCOUNTANTS

For AKGVG & ASSOCIATES

Chartered Accountants

ICAI Firm Registration No.: 018598N

Priyank Shah

Partner

Membership No.: 118627

UDIN: 23118627BGTWOD1339

Date: May 04,2024 Place: Ahmedabad.

04.05.2024

To.

The Dept. of Corporate Services. Bombay Stock Exchange Ltd.

Floor - 25, PJ Towers.

Dalal Street.

Mumbai - 400 001

Scrip Code: 530781

Re: INTERNATIONAL HOUSING FINANCE CORPORATION LIMITED

SUB: Unaudited Result for the quarter ended 30th June, 2023 along with Limited Review Report.

Dear Sir,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we would like to inform you that the Board of Directors of the Company at its meeting held today at the Registered Office of the Company to consider and take on record the unaudited financial result for the Quarter ended 30th June, 2023.

We would like to inform that the Board of Directors of the Company at its Meeting held on 04th May, 2024 commenced on 11:00 am and concluded on 5:30 pm, has produced and taken on record by the Board of Directors of the Company:

- 1. Unaudited Financial Result for the Quarter ended 30th June, 2023.
- 2. Limited Review Report for the quarter ended 30th June, 2023.

This is for your information and records.

Thanking you.

Yours faithfully.

For, INTERNATIONAL HOUSING FINANCE CORPORATION LIMITED

Mr. Sandip B. Padsala

Whole Time Director

DIN: 01870595

International Housing Finance Corporation Limited STATEMENT OF UNAUDITED FINACIAL RESULTS STANDALONE FOR THE QUARTER ENDED ON 30TH JUNE, 2023

Sr.	i ui ticului 3	(Quarter Ende	d	(₹ In Lacs) Year Ended	
No.	The outpress of conservation is the set the property	30.06.2023	31.03.2023	30.06.2022	31.03.2023	
	disturbance and slow tower of concessions with	Un Audited	Audited	Un Audited	Audited	
1	Income from Operations	assess possio	e impacts of	ne pandeinic	including	
	(a) Revenue from Operation	bing concern.	revoverable v	dues of its fi	ancial and	
	(b) Other Income	tionates of 10	ideal 0	0		
	Total income from Operations (Net)	0	0	0	the	
2	Expenses	ragwn aurmg	the lockgows	person, the	sperations	
	(a) Cost of Materials cosumed	a with requisi	и ревсандов;	and expecte	to return to	
	(b) Purchase of stock-in-trade	as tokeli into	account the p	estale bapai	raffovio	
	(c) Changes in inventories of finished goods, work in progress and stock-in-trade	ing its assess Land external of between	eent of its hig information toric centiti	plaity position up to the date	e and of approval	
	(d) Employee benefits expenses	IO SEO CARE IN	to account an	future deve		
	(e) Finance Cost					
	(f) Depreciations and amortisation expense		a trade dress and			
	(g) Other Expenses		0.85	0.01	0.89	
	Total Expenses	erred tan asse	0.85	0.01	0.89	
3	Profit / (Loss) before Exceptional and Extraordinary items and taxes(1-2)	wang of the c	(0.85)	(0.01)	(0.89)	
4	Exceptional Items	rievance thro	ugir emzii at	nicl@houmai		
5	Profit / (Loss) before Extraordinary items and taxes (3±4)	pared in acco	(0.85)	(0.01)	(0.89)	
6	Extraordinary items	itandards (In	AS) notified	inder Section		
7	Profit / (Loss) before taxes (5±6)	ndian Arzous	(0.85)	(0.01)	(0.89)	
8	Tax Expenses			()	(0.07)	
6	(a) Current	ods have hed	rearounted 1	meriacei Apri	oharana-	
	(b) Deferred	-	-		ELIANE NORMA	
9	Net Profit / (Loss) for the period after Taxes (7±8)	-	(0.85)	(0.01)	(0.89)	
10	Other Comprehensive Income (After Tax)		Corporation	A. S. A. D. W.	74 //	
11	Total Comprehensive Income (9+10)		(0.85)	(0.01)	(0.89)	
12	Paid-up equity share capital (Face Value of Rs. 10/- each)	1,632.75	1,632.75	1,632.75	1,632.75	
13	Earning per Equity Share (of ₹ 10/- Each) {Not Annualized}		Managing S Disk negro	Actor		
	(a) Basic		(0.05)	(0.00)	(0.05)	
	(b) Diluted		(0.05)	(0.00)	(0.05)	





Notes:

- 1 The above unaudited standalone financial results of IHFC Ltd. have been reviewd by Audit Committee and approved by the Board of Directors at its meeting held on May 04, 2024 The Statutory Auditor have carried out Limited Review of above financial results of the Company.
- The outbreak of corona virus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. The Group has taken into account internal and external sources of information to assess possible impacts of the pandemic, including but not limited to assessment of liquidity and going concern, recoverable values of its financial and non-financial assets, impact on revenues and estimates of residual costs to complete ongoing projects. Due to the lockdown announced by the Government, the Company's operations were suspended/slowed down during the lockdown period. The operations and economic activities have gradually resumed with requisite precautions and expected to return to normalcy in due course of time. The Company has taken into account the possible impact of COVID 19 in preparation of the financial results, including its assessment of its liquidity position and recoverable value of its assets based on internal and external information up to the date of approval of these financial results and current indicators of future economic conditions. The Company will continue to closely observe the evolving scenario and take into account any future developments arising out of the same.
- 3 As per the requirements of Ind-AS 12, there is no deferred tax liability on the company. On Account of unabsorbed depreciation and carry forward of losses under tax laws, deferred tax assets are not recognized in view of uncertainty that such deferred tax assets can be realised against future taxable
- 4 No Investor compalint was pending at the beginning of the quarter, During the quarter no Complaint received. Investor may send their compalint / grievance through email at: ihfcl@hotmail.com with facts of the case, if any.
- 5 These standalone financial result lave been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards (Ind AS) notified under Section 133 of the Companis Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended.
- 6 The figures for the corresponding previous periods have been regrouped / reclassified, wherever considered necessory.

For, International Housing Finance Corporation Limite

Date: 04/05/2024 Place: Ahmedabad Mr. Sandip B, Padsalan 3 Managing Director

DIN: 01870595



<u>Independent Auditor's Report on Financial Results of the International Housing Finance Corporation Limited</u>
(Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended)

Review Report to the Board of Directors of International Housing Finance Corporation Limited

We have reviewed the accompanying statement of Unaudited Financial Results of International Housing Finance Corporation Limited (the 'Company') for the quarter ended June 30, 2023 (the 'Statement'), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Regulation'), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 (the 'Circular'). The preparation of the Statement 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 and in compliance with Regulation 33 of the Listing Regulations, is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.

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.

Basis of Qualification:

- Regarding Closing Stock amounting to Rs. 2.5 Lacs, Company has adopted lower of cost or NRV mechanism to
 value its closing stock. We were unable to verify the closing stock and no major substantive testing or control
 procedures could be performed over the Closing Stock. Hence, we are unable to comment on the carried value
 of closing stock in the Financial Statements. Valuation of Closing Stock is certified by the management and is
 subject to verification and reconciliation.
- 2. In respect of Loans and Advances are outstanding and carried forward as are non-moving since earlier years. We were unable to get confirmation / substantive evidence in respect of balances which were carried forward as opening balances. We are unable to comment on the amounts outstanding in the respective heads due to unavailability of any substantive evidence due to non-moving. These balances are subject to reconciliation and confirmation from the respective parties.
- 3. The management's evaluation of Covid-19 impacts on the operations and financial metrics of the Company as per Note 2 to the financial results.



CHARTERED ACCOUNTANTS

Based on our review conducted as above, except for the possible effects of our observation in paragraph "Basis for Qualification" above, 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 Standards ('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 the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For AKGVG & ASSOCIATES

Chartered Accountants

ICAI Firm Registration No.: 018598N

Priyank Shah

Partner

Membership No.: 118627 UDIN:24118627BKEFTZ5689 Date: May 04,2024 Place: Ahmedabad 04/05/2024

To,

The Dept. of Corporate Services, Bombay Stock Exchange Ltd.

Floor - 25, PJ Towers,

Dalal Street,

Mumbai - 400 001 Scrip Code: 530781

Re: INTERNATIONAL HOUSING FINANCE CORPORATION LIMITED

SUB: <u>Unaudited Result for the quarter ended 30th September, 2023 along with Limited Review Report.</u>

Dear Sir,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we would like to inform you that the Board of Directors of the Company at its meeting held today at the Registered Office of the Company to consider and take on record the unaudited financial result for the Quarter ended 30th September, 2023.

We would like to inform that the Board of Directors of the Company at its Meeting held on 04th May, 2024 commenced on 11:00 am and concluded on 5:30 pm, has produced and taken on record by the Board of Directors of the Company:

- 1. Unaudited Financial Result for the Quarter ended 30th September, 2023
- 2. Limited Review Report for the quarter ended 30th September, 2023.

This is for your information and records.

Thanking you,

Yours faithfully,

For, INTERNATIONAL HOUSING FINANCE CORPORATION LIMITED

Mr. Sandip B. Padsa Whole Time Director

DIN: 01870595



STATEMENT OF AUDITED FINACIAL RESULTS STANDALONE FOR THE QUARTER AND YEAR ENDED ON 30th SEPTEMBER, 2023

Scrip Code: 530781			(Pe In Loss)

Sr.	Particulars	Quarter Ended			Half	(Rs. In Lacs) Year Ended	
No.	[Financial Applies		30/09/2022			2023 30/09/2022	31/03/2023
	(S) International Pro-	UnAudited	UnAudited	UnAudited		JnAudited	Audited
1	Income from Operations						
	(a) Revenue from Operation						
	(b) Other Income	15	-	- 14	22.78	1422.78	
	Total income from Operations (Net)	tai Nos-cu	rrent Assn	el 14	26.181	1426-18	-
2	Expenses			-			
	(a) Cost of Materials cosumed						
	(b) Purchase of stock-in-trade						
	(c) Changes in inventories of finished goods,					2.50	
	work in progress and stock-in-trade						
	(d) Employee benefits expenses						,
	(e) Finance Cost		F				
	(f) Depreciations and amortisation expense					1.97	
	(g) Other Expenses	-	0.04	-	1221	- 0.04	0.89
	Total Expenses		0.04		14.28	0.04	0.89
3	Profit / (Loss) before Exceptional and Extraordinary items and taxes(1-2)	Total Cu	(0.04)	s 1	12 37	- (0.04)	(0.89)
4	Exceptional Items		TAI ACCES	e = 1			
5	Profit / (Loss) before Extraordinary items and taxes (3±4)	•	(0.04)		20,00	(0.04)	(0.89)
6	Extraordinary items						
7	Profit / (Loss) before taxes (5±6)		(0.04)			(0.04)	(0.89)
8	Tax Expenses						
	(a) Current		-	. 16	52.75	1632.75	
	(b) Deferred		-		00.29	. 100.29	
9	Net Profit / (Loss) for the period after Taxes (7±8)	-	(0.04)	y -15	32.46	(0.04)	(0.89)
10	Other Comprehensive Income (After Tax)						
11	Total Comprehensive Income (9+10)		(0.04)			(0.04)	(0.89)
12	Paid-up equity share capital (Face Value of Rs. 10/- each)	1,632.75	1,632.75	1,632.75	1,632		1,632.75
13	Earning per Equity Share (of ₹ 10/- Each) {Not Annualized}					0.00	
	(A) Basic & Diluted		(0.00)			(0.00)	(0.05)



INTERNATIONAL HOUSING FINANCE

International Housing Finance Corporation Limited Standalone Statement of Assets and Liabilities

(7: ... I ---)

			(₹ in Lacs)
Notes	PARTICULARS	30.09.2023	31.03.2023
	ACCORDS	Audited	Audited
1	ASSETS	mentane Bulliant stad	CH THE WOOLS THEFT
1	Non Current Assets		
(a)	Property Plant and Equipments	3.40	3.40
(b)	Financial Assets	in view of unsertan	
	(i) Investments	-	-
	(ii) Deferred Tax Assets	quarter no Compli	ent received loves
	(iii) Other non current fiancial assets	1422.78	1422.78
	Total Non-current Assets	1426.18	1426.18
2	Current Assets	2013 read with th	Companies (India
(a)	Inventories		
(b)	Financial Assets	2.50	2.50
(0)	(i) Investments	andemit, including	
	(ii) Trade Receivables	al assets, gapact on	rovenues and toefin
		recomment, the Comb	any's operations of
	(iii) Cash and Cash equivalents (iv) Loans	1.97	1.97
		13.61	13.61
(c)	(v) Others Current Financial Assets Other Current Assets	114.28	114.28
(0)	THE VICTORIAN CONTRACTOR OF THE STATE OF THE	ig Scenario and Laur	1000 acaseum any fi
	Total Current Assets	132.37	132.37
	TOTAL ASSETS	1558.55	1558.55
	EQUITY AND LIABILITIES	r, international 6	District Phones o
1	Equity	rporution Lindfo	110 6 3
(a)	Equity Share Capital	1632.75	1632.75
(b)	Other Equity	-100.29	-100.29
	Total Equity	1532.46	1532.46
2	Liabilities	August Parents	1332.40
	Non- Current Liabilities	N: 0187059% -	555 A
a)	Financial Liabilities		k 300 x - 52 -
	(i) Non Current borrowings	0.00	0.00
b)	Non Current Provisions	0.00	0.00
c)	Deferred Tax Liabilities (Net)		
d)	Other Non- Current Liabilities	16.05	16.05
	Total Non-Current Liabilities	16.05	
	Current Liabilities	16.05	16.05
a)	Financial Liabilities		
,	(i) Current Borrowings		
	(ii) Trade payables		-
	(iii) Other Current financial liabilities	9.87	9.87
0)	Other Current Liabilities		-
:)	Current Provisions	-	-
d)	Current Tax Liabilities (net)	0.17	0.17
-)	Total Current Liabilities	10.04	
		10.04	10.04
	TOTAL EQUITY AND LIABILITIES	1558.55	1558.55

Place: Ahmedabad Date: 04.05.2024

Corporation Limited

We will among the control of t



Notes:

- The above unaudited standalone financial results of IHFC Ltd. have been reviewd by Audit Committee and approved by the Board of Directors at its meeting held on May 04, 2024 The Statutory Auditor have carried out Limited Review of above financial results of the
- Provision for taxation is being estimated at the end of the year.
- As per the requirements of Ind-AS 12, there is no deferred tax liability on the company. On Account of unabsorbed depreciation and carry forward of losses under tax laws, deferred tax assets are not recognized in view of uncertainty that such deferred tax assets can be realised against future taxable profits.
- No Investor compalint was pending at the beginning of the quarter, During the quarter no Complaint received. Investor may send their compalint / grievance through email at: ihfcl@hotmail.com with facts of the case, if any.
- These standalone financial result lave been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended.
- The outbreak of corona virus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. The Group has taken into account internal and external sources of information to assess possible impacts of the pandemic, including but not limited to assessment of liquidity and going concern, recoverable values of its financial and non-financial assets, impact on revenues and estimates of residual costs to complete ongoing projects. Due to the lockdown announced by the Government, the Company's operations were suspended/slowed down during the lockdown period. The operations and economic activities have gradually resumed with requisite precautions and expected to return to normalcy in due course of time. The Company has taken into account the possible impact of COVID 19 in preparation of the financial results, including its assessment of its liquidity position and recoverable value of its assets based on internal and external information up to the date of approval of these financial results and current indicators of future economic conditions. The Company will continue to closely observe the evolving scenario and take into account any future developments arising out of the same.
- The figures for the corresponding previous periods have been regrouped / reclassified, wherever considered necessory.

For, International Housing Finance Corporation Limited

Mr. Sandip B. Padsala Managing Director

DIN: 01870595

Date: 04.05.2024 Place: Ahmedahad

We would like to inform that the Board of E



CHARTERED ACCOUNTANTS

<u>Independent Auditor's Report on Financial Results of the International Housing Finance Corporation Limited</u>

(Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended)

Review Report to the Board of Directors of International Housing Finance Corporation Limited

We have reviewed the accompanying statement of Unaudited Financial Results of International Housing Finance Corporation Limited (the 'Company') for the quarter ended September 30, 2023 (the 'Statement'), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Regulation'), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 (the 'Circular'). The preparation of the Statement 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 and in compliance with Regulation 33 of the Listing Regulations, is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.

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.

Basis of Qualification:

- Regarding Closing Stock amounting to Rs. 2.5 Lacs, Company has adopted lower of cost or NRV mechanism to
 value its closing stock. We were unable to verify the closing stock and no major substantive testing or control
 procedures could be performed over the Closing Stock. Hence, we are unable to comment on the carried value
 of closing stock in the Financial Statements. Valuation of Closing Stock is certified by the management and is
 subject to verification and reconciliation.
- 2. In respect of Loans and Advances are outstanding and carried forward as are non-moving since earlier years. We were unable to get confirmation / substantive evidence in respect of balances which were carried forward as opening balances. We are unable to comment on the amounts outstanding in the respective heads due to unavailability of any substantive evidence due to non-moving. These balances are subject to reconciliation and confirmation from the respective parties.
- 3. The management's evaluation of Covid-19 impacts on the operations and financial metrics of the Company as per Note 2 to the financial results.



CHARTERED ACCOUNTANTS

Based on our review conducted as above, except for the possible effects of our observation in paragraph "Basis for Qualification" above, 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 Standards ('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 the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For AKGVG & ASSOCIATES Chartered Accountants

ICAI Firm Registration No.: 018598N

Priyank Shah Partner

Membership No.: 118627

UDIN: 24118627BKEFUA8833

Date: May 04,2024 Place: Ahmedabad 04.05.2024

To.

The Dept. of Corporate Services, Bombay Stock Exchange Ltd.

Floor - 25, PJ Towers,

Dalal Street,

Mumbai - 400 001 Scrip Code: 530781

Re: INTERNATIONAL HOUSING FINANCE CORPORATION LIMITED

SUB: <u>Unaudited Result for the quarter ended 31st December, 2023 along with Limited Review Report.</u>

Dear Sir,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we would like to inform you that the Board of Directors of the Company at its meeting held today at the Registered Office of the Company to consider and take on record the unaudited financial result for the Quarter ended 31st December, 2023.

We would like to inform that the Board of Directors of the Company at its Meeting held on 04th May, 2024 commenced on 11:00 am and concluded on 5:30 pm, has produced and taken on record by the Board of Directors of the Company:

- 1. Unaudited Financial Result for the Quarter ended 31st December, 2023.
- 2. Limited Review Report for the quarter ended 31st December, 2023.

This is for your information and records.

Thanking you,

Yours faithfully,

For, INTERNATIONAL HOUSING FINANCE CORPORATION LIMITED

Mr. Sandip B. Padsala

Whole Time Director

DIN: 01870595



STATEMENT OF UN AUDITED FINACIAL RESULTS STANDALONE FOR THE QUARTER AND NINE MONTH ENDED ON 31ST DECEMBER, 2023

(Rs. In Lacs, except share data) Scrip Code: 530781

Sr.	Particulars	Ç	uarter Ended	research On Act	Nine M	Year Ended	
No.	Security of tensors weater the Trace Settlewise that	31/12/2023	31/12/2022	30/09/2023	31/12/2023	31/12/2022	31/03/2023
	search faculta con able profits		UnAudited		UnAu	dited	Audited
1	Income from Operations	property of the bank	ser During the	quarter no Cor	miand received	investor may	
	(a) Revenue from Operation	are set until	r facts of the car	e, if any.			
	(b) Other Income	-	-	-	•	-	
5	Total income from Operations (Net)	sared in actions	nce with the re	coentions sad	seguirement p	inciples of Indi	in Accounting
2	Expenses	f the Company	Aug. 2013 read	with the Compt	mes (Indian A)	Jounting Stand	
	(a) Cost of Materials cosumed						
	(b) Purchase of stock-in-trade		den militare estado	and donings	disturbance or	d simulators of	
	(c) Changes in inventories of finished goods, work in progress and stock-in-trade	assess practible	impacts of the	undente, inch	fing but not let	ited to assessm	
	(d) Employee benefits expenses			erroret on reto			
	(e) Finance Cost		and the state of the state of	c eenstwally ren	wood with requ	laite precaution	
	(f) Depreciations and amortisation expense	. Company bac	nikas into acces	unt the procession	impact of COVI	D 19 in prepara	ion of the
	(g) Other Expenses	Olemania and American	a court en viscos	ala matana di ma	eranta kontakti sün	0.04	0.89
	Total Expenses	Anancial résult	and current in	dicators of futu	re economic cor	0.04	0.89
3	Profit / (Loss) before Exceptional and Extraordinary items and taxes(1-2)	in Yard Enito 1920	armetral anti-lis	ire dedelabria	NAS SERSING MA	(0.04)	(0.89
4	Exceptional Items						
5	Profit / (Loss) before Extraordinary items and taxes (3±4)	lods have been	regrouped / ret	lassified, where	ver considered	(0.04)	(0.89
6	Extraordinary items						
7	Profit / (Loss) before taxes (5±6)	-				(0.04)	(0.89
8	Tax Expenses			For, leternall	on personal trigge	egance	
	(a) Current		· /	Corporation	INCHES		•
	(b) Deferred	-	1/	100-13	30	Sell .	
9	Net Profit / (Loss) for the period after Taxes (7±8)		12/10	04萬	K9	(0.04)	(0.89
10	Other Comprehensive Income (After Tax)		-	Mr. Senteput	r a seed a	2.398	
11	Total Comprehensive Income (9+10)			Managing Titl	geter	(0.04)	
	Paid-up equity share capital (Face Value of Rs. 10/- each)	1,632.75	1,632.75	1,632.75	1,632.75	1,632.75	1,632.7
13	Earning per Equity Share (of ₹ 10/- Each) {Not Annualized}						
	(A) Basic & Diluted					(0.00)	(0.0)





Notes:

- 1 The above unaudited standalone financial results of IHFC Ltd. have been reviewd by Audit Committee and approved by the Board of Directors at its meeting held on May 04, 2024 The Statutory Auditor have carried out Limited Review of above financial results of the Company.
- 2 Provision for taxation is being estimated at the end of the year.
- 3 As per the requirements of Ind-AS 12, there is no deferred tax liability on the company. On Account of unabsorbed depreciation and carry forward of losses under tax laws, deferred tax assets are not recognized in view of uncertainty that such deferred tax assets can be realised against future taxable profits.
- 4 No Investor compalint was pending at the beginning of the quarter, During the quarter no Complaint received. Investor may send their compalint / grievance through email at: ihfcl@hotmail.com with facts of the case, if any.
- 5 These standalone financial result lave been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards (Ind AS) notified under Section 133 of the Companis Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended.
- 6 The outbreak of corona virus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. The Group has taken into account internal and external sources of information to assess possible impacts of the pandemic, including but not limited to assessment of liquidity and going concern, recoverable values of its financial and non-financial assets, impact on revenues and estimates of residual costs to complete ongoing projects. Due to the lockdown announced by the Government, the Company's operations were suspended/slowed down during the lockdown period. The operations and economic activities have gradually resumed with requisite precautions and expected to return to normalcy in due course of time. The Company has taken into account the possible impact of COVID 19 in preparation of the financial results, including its assessment of its liquidity position and recoverable value of its assets based on internal and external information up to the date of approval of these financial results and current indicators of future economic conditions. The Company will continue to closely observe the evolving scenario and take into account any future developments arising out of the same.

7 The figures for the corresponding previous periods have been regrouped / reclassified, wherever considered necessory.

For, International Housing Finance Corporation Jamileo

Mr. Sandip B. Padsala

Managing Director DIN: 018705954

Date: 04.05.2024

Place: Ahmedabad Resident Translatine Board of

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Vours faithfully

For, INTERNATIONAL HOUSING FINANCE CORPORATION LIMITED



CHARTERED ACCOUNTANTS

Independent Auditor's Report on Financial Results of the International Housing Finance Corporation Limited (Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended)

Review Report to the Board of Directors of International Housing Finance Corporation Limited

We have reviewed the accompanying statement of Unaudited Financial Results of International Housing Finance Corporation Limited (the 'Company') for the quarter ended December 31, 2023 (the 'Statement'), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Regulation'), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 (the 'Circular'). The preparation of the Statement 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 and in compliance with Regulation 33 of the Listing Regulations, is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.

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.

Basis of Qualification:

- Regarding Closing Stock amounting to Rs. 2.5 Lacs, Company has adopted lower of cost or NRV mechanism to
 value its closing stock. We were unable to verify the closing stock and no major substantive testing or control
 procedures could be performed over the Closing Stock. Hence, we are unable to comment on the carried value
 of closing stock in the Financial Statements. Valuation of Closing Stock is certified by the management and is
 subject to verification and reconciliation.
- 2. In respect of Loans and Advances are outstanding and carried forward as are non-moving since earlier years. We were unable to get confirmation / substantive evidence in respect of balances which were carried forward as opening balances. We are unable to comment on the amounts outstanding in the respective heads due to unavailability of any substantive evidence due to non-moving. These balances are subject to reconciliation and confirmation from the respective parties.
- 3. The management's evaluation of Covid-19 impacts on the operations and financial metrics of the Company as per Note 2 to the financial results.



CHARTERED ACCOUNTANTS

Based on our review conducted as above, except for the possible effects of our observation in paragraph "Basis for Qualification" above, 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 Standards ('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 the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For AKGVG & ASSOCIATES Chartered Accountants

ICAI Firm Registration No.: 018598N

Priyank Shah

Partner

Membership No.: 118627 UDIN: 24118627BKEFUB3142 Date: May 04,2024 Place: Ahmedabad.