Regd office : GF+1, Shagun Complex, Swastik Society, Navrangpura, Ahmedabad - 380009. Tel : 079 - 26440803 Email : ishaaninfra9@gmail.com Website : www.ishaaninfra.com



CIN : L45300GJ1995PLC027912

#### 14th February, 2018

To, BSE Ltd. P. J. Towers, Dalal Street, Mumbai-400001

#### Sub: Outcome of 7th (07/2017-18) Board Meeting BSE Code: 540134

Dear Sir,

This is to inform you under Regulation 30 and any other Regulation of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 that a meeting of the Board of Directors of the Company was held on **Wednesday**, **14<sup>th</sup> February**, **2018** and the same meeting commenced at 11.00 a.m. and concluded at 04.00 p.m. In that meeting the Board has decided the following matters:

 Considered and approved the un-audited financial results along with Limited Review Report of the Company for the quarter ended on 31<sup>st</sup> December, 2017.

Please take the same on your record.

Yours faithfully,

## For, Ishaan Infrastructures and Shelters Limited

RAKESHKUMAR D. CHAVDA Director (DIN: 06912175)



# SAMIR M. SHAH & ASSOCIATES

**Chartered Accountants** 

Admin Office :- B-516, Gopal Palace, Nr. Shiromani Flats, Opp. Ocean Park, Satellite Road, Ahmedabad - 380 015. Corporate Office: - "Heaven", 8, Western Park Society, Nr. Inductotherm, Bopal, Ahmedabad - 380058

Phone : 079 - 2676 9033

E-mail : samir@smshah.co.in

## LIMITED REVIEW REPORT

To The Board of Directors Ishaan Infrastructures and Shelters Limited

We have reviewed the accompanying statement of Unaudited Standalone Financial Results of Ishaan Infrastructures and Sheiters Limited ("the Company") for the quarter ended on 31<sup>st</sup> December, 2017 (except for the disclosures regarding "Public Shareholding and Promoter and promoter group shareholding" which have been traced from disclosures made by the management and have not been audited by us). This statement is the responsibility of the Company's management and has been approved by the Board of Directors / committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 an analytical procedure applied to financial data and thus provides less assurance then audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 Indian Accounting Standards and other recognized accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Clause 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR / CFD / CMD / 15 / 2015 dated 30<sup>th</sup> November, 2015 and SEBI Circular No. CIR / CFD / FAC / 62 / 2016 dated 05<sup>th</sup> July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Ahmedabad Date: 6<sup>th</sup> February, 2018 FOR SAMIR M. SHAH & ASSOCIATES **CHARTERED ACCOUNTANTS FIRM REG NO. 122377W** SHAN & AS

mil. 0

RN-122377 No. + 111052 MEDABAD SAMIR M. SHAH

(PARTNER) **MEMBERSHIP NO: 111052** 

10000		(CIN:) 14	53006]19	(CIN:) 1453006J1995PLC027912				
	( Regd. Office:- ) UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST December, 2017 E-mail id: ishaaninfra9@gmail.com Part I	NTED FINANCIAL RE	SULTS F	OR THE QUART	TER ENDED 315T De websi	ST December, 2017 website: www.ishaaninfra.com (Rs. in Lakhs)	ra.com	
_	Statemen	Statement of Standalone Unaudited Results for the Quarter Ended on 31/12/2017	ed Results	for the Quarter E	inded on 31/12/2017	attack and a state		version Parket
-			duar	Quarter Ended On		Nine Month Ended On	ded On	Year Ended on
				September 30,			December	
	Darthinihare	December 31, 2017 Unaudited	17	2017 Illnaudited	December 31, 2016 Insudited	December 31, 2017 Inaudited	31, 2016 Ilnaudited	March 31, 2017
-	rai studio 3							
4	Revenue from operations		94.04		397.05	586.77	846.86	2.040.54
10	Other income		6.07	15.17	5.88	27.85		32,49
F	Total Income		100.11	15.17	4	614.62		2
2 6	2 Expenses							
a) (e	(a) Cost of material consumed							
d (q)	purchases of stock-in-trade		92.86		391.51	508.96	836.1	2062.61
0	(c) Changes in inventories of finished goods, work-in-progress and					50.52		-50.52
6	(d) Employee benefit expense		2.92	4.05	5.14	13.56	12.66	15.98
e) F	(e) Finance costs		0.26	0.31		0.68		0.06
9 6	(f) Depreciation, depletion and amortisation expense		0.08	0.11		0.09		0.25
f) C	(f) Other Expense		3.48	2.97	5.03	8.76	33.14	41.30
	Total Expenses		99.60	7.44	401.68	582.58	881.90	2069.68
m	Total profit before exceptional items and tax		0.51	7.73	1.25	32.04	-14.44	3.35
	Exceptional items							
	Total profit before tax							
9	Tax expenses							
-	Current tax		0.13	1.93		9.02		1.15
	Deferred tax		-0.02	-0.02		-0.06		
	Total profit (loss) for period		0.11	1.91		8.96		
00	Other comprehensive income net of taxes		0.41	5.82	1.25	23.08	-14,44	2.23
6	Total comprehensive for the period attributable to							
10	Details of Equity share capital		0.41	5.82	1.25	23.08	-14.44	2.23
_	Paid-up equity share capital	Red Ctures	647.46	647.46	647.46	647.46	647.46	647.46
-	Face value of equity share capital	et lon	10	10	10	10	10	
11	Reserves excluding revaluation reserve	1 m						
12	Earning per share	GUERRAT TH	V					
	Earning per equity share for continuing operations	12/0	) V					
-	Basic earnings (loss) per share from continuing operatins		0.01	0.09	0.02	0.36	CC U-	0.03

-	NOTES 1 The aforesaid financial results have been reviewed and recommended by Audit Committee and approved by the Board of Directors at their meeting held on 14-02-2018	v Audit Committee and approved by the Board of Directo	s at their meetine held on 14-02-20		
5	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 Disclosures Requirements) Regulations, 2015.	ew" of the above results as per regulations 33 of SEBI (Lis	ing Obligations and Disclosures Req	Jirements) Regulations, 2015.	
m	The format for above results as prescribed in SEBI's circular CIR/CFD/CMD/15/2015 dated Nov 30, 2015 has been modified to comply with the requirements of SEBI's circular dated July 5, 2016, Ind AS and Schedule III [Division II] to the Companies Act, 2013 applicable to companies that are required to comply with Ind As.	AD/15/2015 dated Nov 30, 2015 has been modified to col o companies that are required to comply with Ind As.	ply with the requirements of SEBI's	circular dated July 5, 2016, Ind	
4	<sup>4</sup> The Company has adopted Indian Accounting Standards (Ind AS) notified by the Ministry of Corporate Affairs with effect from April 1, 2017. Accordingly, the Standalone Financials result for the quarter and half year ended 30th September, 2017 are in compliance with Ind AS and other accounting principles generally accepted in India and results for the comparative quarter are also in compliance with Ind AS.	notified by the Ministry of Corporate Affairs with effect from April 1, 2017. Accordingly, the Standalone Financials result for the ance with Ind AS and other accounting principles generally accepted in India and results for the comparative quarter are also in	ii 1, 2017. Accordingly, the Standalc ted in india and results for the comp	ne Financials result for the barative quarter are also in	
ŝ	5 The audited figures for the period ended 31-03-2017 are not restated as per Ind AS and are in line with annual report for the period ended 31-03-2017	s per Ind AS and are in line with annual report for the peri	od ended 31-03-2017		
9	Statement of reconciliation of	t profit reported under previous Indian GAAP for the quar	er and nine month ended Decembe	·31, 2017 are as under:	
Sr No.	Particulars	Quarter Ended Un Docember 31 2017		December 31, 2017	Т
		Unaudited		Unaudited	Г
	Particulars Net profit for the period under erstwhile Indian GAAP	0.11		8.96	П
	Net profit for the period under Ind AS (A)	0.11		8.96	Т
	Other Comprehensive income/ (loss) (B)	0		0	
	Total Comprehensive income (A+B)	0.11		0	
	7 The figures for the previous quarter have been regrouped/reclassified accordingly	sccordingly.			
00	8 There are no separate reportable segments.	Structures &			
	Date : 14-02-2018	1.0 21		For, Ishaan Infrastructures and Shelters Limited	
	Place : Ahmedabad	Le la		vda	
			Director		