

**INDEPENDENT AUDITOR'S REVIEW REPORT ON
REVIEW OF INTERIM FINANCIAL RESULTS**

To

**The Board of Directors of
India Shelter Capital Finance Limited**

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **India Shelter Capital Finance Limited** ("the Company") for the period ended December 31, 2024, which are included in the accompanying Statement of Unaudited Financial Results for the period and Quarter ended December 31, 2024 (the "Statement") being submitted by the Company pursuant to the requirements of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015"), including relevant circulars issued by the SEBI from time to time. We have signed the Statement for identification purposes only.
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors in their meeting dated 5th February, 2025. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review 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 results are free of material misstatement. A review is limited primarily to inquiries of company personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than

an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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 has not been prepared in accordance with the applicable accounting standards and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 52 of the Listing Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **B. R. Maheswari and Co. LLP**

Chartered Accountants

Firm Registration No. 001035N/N500050

AKSHAY

MAHESHWARI

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AKSHAY MAHESHWARI

Date: 2025.02.05
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Akshay Maheshwari

Partner

Membership No. 504704

UDIN: **25504704BMIBDN5758**

Date: 5th February, 2025

Place: New Delhi

India Shelter Capital Finance Limited
Registered office:- 6th Floor, Plot no 15, Institutional Area, Sector 44, Gurugram - 122002
CIN: U65990HR2022PLC102253
Statement of standalone financial results for the quarter and nine months ended 31 December, 2024
(All amounts in lakhs of ₹ unless otherwise stated)

	Particulars	For the quarter ended			For nine months ended		For the year ended
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	-	-	-	-	-	-
	Total revenue from operations	-	-	-	-	-	-
2	Other income	28.16	28.20	24.73	83.91	74.26	100.96
3	Total income (1+2)	28.16	28.20	24.73	83.91	74.26	100.96
4	Expenses	0.63	0.62	0.68	2.08	1.89	3.70
	Total expenses	0.63	0.62	0.68	2.08	1.89	3.70
5	Profit before tax (3-4)	27.53	27.58	24.05	81.83	72.37	97.24
6	Tax expense:						
	(1) Current tax	6.86	6.94	6.05	20.52	18.21	24.27
	(2) Deferred tax charge/(credit)	-	-	-	-	-	0.52
	Total tax expense	6.86	6.94	6.05	20.52	18.21	24.79
7	Profit for the period (5-6)	20.67	20.64	18.00	61.31	54.16	72.45
8	Other comprehensive income						
	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income	-	-	-	-	-	-
9	Total comprehensive income for the period (7+8)	20.67	20.64	18.00	61.31	54.16	72.45
	Paid-up equity share capital (face value of Rs. 10 per equity share)						1,200.00
	Other equity as per balance sheet						108.90
10	Earnings per equity share (EPS)						
	*(EPS not annualised)						
	Basic (absolute value in INR)	0.17*	0.17*	0.15*	0.51*	0.45*	0.60
	Diluted (absolute value in INR)	0.17*	0.17*	0.15*	0.51*	0.45*	0.60

Notes:

- These Standalone financial results for the quarter and nine months ended 31 December 2024, have been reviewed and approved by the Board of Directors in their meetings held on 05 February, 2025. The above results have been audited by the B R Maheswari & Co, LLP statutory auditors of the Company, who have expressed an unqualified opinion.
- These Standalone financial results for the quarter and nine months ended 31 December 2024, have been prepared in accordance with the accounting principles generally accepted in India, including the recognition and measurement principles laid down in the Ind AS, prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder.

For and on behalf of the Board of Directors of
India Shelter Capital Finance Limited

Ashish Gupta
Director
(DIN: 09546913)
Place: Gurugram
Date: 05 February, 2025

