Integrated Filing (Finance) NBFC

INDIA SHELTER FINANCE CORPORATION LIMITED

General Information

Scrip code*	544044
NSE Symbol*	INDIASHLTR
MSEI Symbol*	NOTLISTED
ISIN*	INE922K01024
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	07-08-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	31-07-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	First quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	
Segment Reporting	Single segment
Description of single segment	Housing Finance
Start date of board meeting	07-08-2025
Start time of board meeting	14:30:00
End date of board meeting	07-08-2025
End time of board meeting	16:10:00

Whether cash flow statement is applicable on company	
Type of cash flow statement	
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

Financial Results - NBFC

Amount in (Lakhs)

	Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025	01-04-2025
Date of end of reporting period		30-06-2025	30-06-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
Part I	**Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.**		
1	**Income**		
	Revenue from operations		
(i)	Interest Income	28,593.05	28,593.05
(ii)	Dividend Income	0.00	0.00
(iii)	Rental Income	0.00	0.00
(iv)	Fees and commission Income	3,787.16	3,787.16
(v)	Net gain on fair value changes	181.35	181.35
(vi)	Net gain on derecognition of financial instruments under amortised cost category	3,560.10	3,560.10
(vii)	Sale of products (including Excise Duty)	0.00	0.00
(viii)	Sale of services	0.00	0.00
ix	**Other revenue from operations**		
	Total other revenue from operations		
	Total Revenue From Operations	36,121.66	36,121.66
	Other income	9.40	9.40
	Total income	36,131.06	36,131.06
2	**Expenses**		
	Cost of materials consumed	0.00	0.00

	Purchases of stock-in-trade	0.00	0.00
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00
	Employee benefit expense	6,937.40	6,937.40
	Finance costs	10,645.52	10,645.52
	Depreciation, depletion and amortisation expense	278.31	278.31
	Fees and commission expense	0.00	0.00
	Net loss on fair value changes	0.00	0.00
	Net loss on derecognition of financial instruments under amortised cost category	0.00	0.00
	Impairment on financial instruments	1,024.37	1,024.37
(f)	**Other Expenses**		
1	Other expenses	1,721.46	1,721.46
	Total other expenses	1,721.46	1,721.46
	Total expenses	20,607.06	20,607.06
3	**Total profit before exceptional items and tax**	15,524.00	15,524.00
4	Exceptional items	0.00	0.00
5	**Total profit before tax**	15,524.00	15,524.00
6	**Tax expense**		
7	Current tax	3,389.08	3,389.08
8	Deferred tax	190.04	190.04
9	**Total tax expenses**	3,579.12	3,579.12
10	**Net Profit Loss for the period from continuing operations**	11,944.88	11,944.88
11	Profit (loss) from discontinued operations before tax	0.00	0.00
12	Tax expense of discontinued operations	0.00	0.00
13	**Net profit (loss) from discontinued operation after tax**	0.00	0.00
14	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
15	**Total profit (loss) for period**	11,944.88	11,944.88
16	Other comprehensive income net of taxes	121.11	121.11
17	**Total Comprehensive Income for the period**	12,065.99	12,065.99
18	**Total profit or loss, attributable to**		
	Profit or loss, attributable to owners of parent	0.00	0.00
	Total profit or loss, attributable to non-controlling interests	0.00	0.00

19	**Total Comprehensive income for the period attributable to**		
	Comprehensive income for the period attributable to owners of parent	0.00	0.00
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0.00	0.00
20	**Details of equity share capital**		
	Paid-up equity share capital	5,396.72	5,396.72
	Face value of equity share capital	5.00	5.00
21	Reserves excluding revaluation reserve		
22	**Earnings per share**		
i	**Earnings per equity share for continuing operations**		
	Basic earnings per share from continuing operations	11.07	11.07
	Diluted earnings per share from continuing operations	10.68	10.68
ii	**Earnings per equity share for discontinued operations**		
	Basic earnings per share from discontinued operations	0.00	0.00
	Diluted earnings per share from discontinued operations	0.00	0.00
iii	**Earnings per equity share (for continuing and discontinued operations)**		
	Basic earnings per share	11.07	11.07
	Diluted earnings per share	10.68	10.68
23	Debt equity ratio	1.84	1.8400
24	Debt service coverage ratio	0.00	0
25	Interest service coverage ratio	0.00	0
26	Remarks for debt equity ratio		
27	Remarks for debt service coverage ratio		
28	Remarks for interest service coverage ratio		
29	Disclosure of notes on financial results		

Other Comprehensive Income

Amount in (Lakhs)

	Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025	01-04-2025
	Date of end of reporting period	30-06-2025	30-06-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated	Consolidated
	Other comprehensive income [Abstract]		
1	**Amount of items that will not be reclassified to profit and loss**		
1	Re-measurment (losses)/gains on defined benefit obligations	(17.72)	(17.72)
	Total Amount of items that will not be reclassified to profit and loss	(17.72)	(17.72)
2	Income tax relating to items that will not be reclassified to profit or loss	(4.46)	(4.46)
3	**Amount of items that will be reclassified to profit and loss**		
1	Re-measurement gains/ (losses) on hedge instruments	179.57	179.57
	Total Amount of items that will be reclassified to profit and loss	179.57	179.57
4	Income tax relating to items that will be reclassified to profit or loss	45.20	45.20
5	Total Other comprehensive income	121.11	121.11

Details of Impact of Audit Qualification

Whether results are audited or unaudited	Unaudited
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion
Auditor's opinion	
Declaration pursuant to Regulation 33(3)(d) of SEBI(LODR) Regulation, 2015:The company declares that its Statutory Auditor / s have issued an Audit Report with unmodified opinion for the period on Consolidated results	true

Sr.No	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	S.R. Batliboi & Associates LLP	true	31-07-2027