

INTERNATIONAL SECURITIES LIMITED

Corporate Identity Number : L74899DL1993PLC053034

Regd. Office: STATESMAN HOUSE, 148, BARAKHAMBA ROAD, NEW DELHI 110001

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2024

(Rs. in Lakhs)

S. No.	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations (net)	(16.54)	(89.53)	5.95	(106.07)	88.17	143.89
II	Other Income	11.51	-	-	11.51	-	1.97
III	Total Revenue (I+II)	(5.03)	(89.53)	5.95	(94.56)	88.17	145.86
IV	Expenses						
	Cost of materials consumed	-	-	-	-	-	-
	Purchases of stock-in-trade	-	-	-	-	-	-
	Changes in inventories of finished goods, Stock in Trade and Work in	(3.19)	(40.42)	(2.05)	(43.61)	37.25	46.48
	Employee benefits expense	28.53	34.67	32.55	63.20	64.49	99.37
	Finance costs	1.59	1.72	0.17	3.31	0.40	0.80
	Depreciation and amortisation expense	-	-	-	-	-	37.31
	Other expenses	5.34	5.91	5.40	11.25	11.83	51.59
	Total Expenses	32.27	1.88	36.07	34.15	113.97	235.55
V	Profit before Exceptional items and tax (III-IV)	(37.30)	(91.41)	(30.12)	(128.71)	(25.80)	(89.69)
VI	Exceptional items	-	-	-	-	-	-
VII	Profit before tax (V-VI)	(37.30)	(91.41)	(30.12)	(128.71)	(25.80)	(89.69)
VIII	Tax Expenses						
	(a) Current tax	-	-	-	-	-	-
	(b) Tax for earlier years	-	-	-	-	-	-
	(c) Deferred tax	-	-	-	-	-	(36.07)
	Total Tax Expenses	-	-	-	-	-	(36.07)
IX	Profit for the period (VII-VIII)	(37.30)	(91.41)	(30.12)	(128.71)	(25.80)	(53.62)
X	Other Comprehensive Income						
a	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	-	-	-	-	-	-
b	i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XI	Total Comprehensive Income for the period (IX+X)	(37.30)	(91.41)	(30.12)	(128.71)	(25.80)	(53.62)
XII	Paid up Equity Share Capital (Face value per share of Rs. 10/-)	300.00	300.00	300.00	300.00	300.00	300.00
XIII	Earning Per equity share (of `10/- each):						
	(1) Basic	(1.24)	(3.05)	(1.00)	(4.29)	(0.86)	(1.79)
	(2) Diluted	(1.24)	(3.05)	(1.00)	(4.29)	(0.86)	(1.79)

- The above financial results for the quarter ended 30th September, 2024 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in its meeting held on 14th November, 2024.
- The financial results for the half year and quarter ended 30th September 2024 have been reviewed by the statutory auditors as required under regulation 33 of SEBI (Listing obligations and Disclosure requirements) Regulations, 2015
- These financial results have been prepared in accordance with the recognition and measurement principals laid down in the IND AS 34 interim financial reporting prescribed under section 133 of Companies Act, 2013 read with the rules thereunder and in terms of SEBI circular dated 05.07.2016.
- There is no reportable separate segment.
- Previous year / quarter figure have been regrouped/ rearranged wherever necessary.

For & on behalf of the Board



(RAJEEV KUMAR GUPTA)
Whole-time Director
DIN-00039399

Place : New Delhi
Date : 14.11.2024

STATEMENT OF UNAUDITED ASSETS AND LIABILITIES

	As at 30th September 2024 (Unaudited)	As at 31st March-2024 (Audited)
A Assets		
1 Non-current assets		
Property, plant and equipment	88.44	94.42
Capital work-in-progress	0.00	0.00
Investment property	0.00	0.00
Goodwill	0.00	0.00
Other intangible assets	0.00	0.00
Intangible assets under development	0.00	0.00
Biological assets other than bearer plants	0.00	0.00
Investments accounted for using equity method	0.00	0.00
	88.44	94.42
Non Current Financial Assets		
Non-current investments	0.09	0.09
Trade receivables, non-current	0.00	0.00
Loans, non-current	23.32	0.89
Other non-current financial assets	0.00	0.00
Total non-current financial assets	23.41	0.98
Deferred tax assets (net)	285.27	285.27
Other non-current assets	0.00	0.00
Total non-current assets	397.12	380.67
2 Current assets		
Inventories	120.54	76.93
Current financial asset		
Current investments		
Trade receivables, current	48.95	83.01
Cash and cash equivalents	17.16	12.33
Bank balance other than cash and cash equivalents	0.00	0.00
Loans, current	137.21	723.50
Other current financial assets	8.20	8.20
Total current financial assets	203.32	807.04
Current tax assets (net)		
Other current assets		
Total current assets	323.86	883.97
3 Non-current assets classified as held for sale		
4 Regulatory deferral account debit balances and related deferred tax Assets		
Total assets	720.98	1264.64
1 Equity		
Equity share capital	300.00	300.00
Other equity	11.12	139.83
Total equity	311.12	439.83
2 Liabilities		
Non-current liabilities		
Non-current financial liabilities		
Borrowings, non-current	15.11	18.54
Trade payables, non-current		0.0000
Other non-current financial liabilities		0.0000
Total non-current financial liabilities	15.11	18.54
Provisions, non-current	26.41	26.41
Deferred tax liabilities (net)		0.0000
Deferred government grants, Non-current		0.0000
Other non-current liabilities		0.0000
Total non-current liabilities	26.41	26.41
Current liabilities		
Current financial liabilities		
Borrowings, current	7.55	0.00
Trade payables, current	0.00	0.00
Other current financial liabilities	0.00	7.62
Total current financial liabilities	7.55	7.62
Other current liabilities	359.27	770.72
Provisions, current	1.52	1.52
Current tax liabilities (Net)		
Deferred government grants, Current		
Total current liabilities	380.79	772.24
3 Liabilities directly associated with assets in disposal group classified as held for sale		
4 Regulatory deferral account credit balances and related deferred tax liability		
Total liabilities	409.85	824.81
Total equity and liabilities	720.98	1264.64

for and on behalf of the Board of Directors
INTERNATIONAL SECURITIES LIMITED

(RAJEEV KUMAR GUPTA)
Whole Time Director
DIN- 00039399

Date :- 14-11-2024
Place:- New Delhi

International Securities Limited

Statement of cash flow Statement for the period ended September 30, 2024

INR in Lacs

Particulars	For period ended 30-Sep-24	For year ended 31-Mar-2024
A Cash flows from operating activities		
Profit/(loss) for the year/ period (before tax)	(128.71)	(89.68)
Adjustments for:		
Depreciation and amortisation expense	-	37.31
Provision for doubtful receivables, advances and other assets (net)	-	-
Provision for Gratuity and Leaves	-	-
Liabilities no longer required written back	-	-
Net gain on sale of property, plant and equipment	-	(0.83)
Loss on sale of property, plant and equipment	-	-
Net gain on sale of investment	-	-
Interest expense	3.31	0.80
Interest income	-	(0.01)
Operating profit before changes in assets and liabilities	(125.41)	(52.41)
Changes in assets and liabilities :		
(Increase) decrease in inventories	(43.61)	46.48
(Increase) decrease in trade receivables	14.06	(39.60)
(Increase) decrease in Short Term Loans & Advances	591.00	-
(Increase) decrease in other financial assets	-	(6.55)
(Increase) decrease in other Current Assets	3.50	-
Increase (decrease) in trade payables	-	-
Increase (decrease) in Provisions	-	(2.40)
Increase (decrease) in Other Current Liabilities	(411.45)	-
Increase (decrease) in other financial liabilities	-	0.07
Cash (used in)/generated from operating activities	28.09	(54.41)
Income tax paid (net of refund)	-	-
Net cash (used in)/from operating activities (A)	28.09	(54.41)
B Cash flows from investing activities		
Acquisition of property, plant and equipment	-	(23.18)
Acquisition of property, plant and equipment (Capital WIP)	-	-
Proceeds from sale of property, plant and equipment	5.99	1.80
Security Deposited	(22.44)	-
Purchase of investments	-	-
Proceeds from sale/maturity of investments	-	-
Interest received	-	0.01
Net cash flow from (used in) investing activities (B)	(16.46)	(21.37)
C Cash flows from financing activities		
(Repayment) / Proceeds of long term borrowings	(3.50)	12.35
(Repayment) / Proceeds from current- borrowings(net)	-	69.00
(Increase) decrease in Long Term Loans and Advances	-	-
Interest paid	(3.31)	(0.80)
Dividend paid on equity shares	-	-
Income tax paid (net of refund)	-	-
Net cash flow from (used in) financing activities (C)	(6.80)	80.55
Net Increase/ (decrease) in cash and cash equivalents (A+B+C)	4.83	4.77
Closing Balance of Cash and cash equivalents	17.16	12.33
Less: Opening Balance of Cash and cash equivalents	12.33	7.56
Net Increase/ (Decrease) in Cash and Cash Equivalents	4.83	4.77
Note:		
a) The above cash flow statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ind AS 7) - Statement of Cash		
b) Cash and cash equivalents comprises of:		
Particulars	As at 30-Sep-2024	As at 31-Mar-2024
Balances with banks:		
- In current accounts	2.73	2.55
- In Term Deposit accounts	-	-
- In Dividend Accounts	-	-
- Interest Accrued on Deposits	-	-
Cash on hand	14.43	9.78
Cash and cash equivalents as per balance sheet	17.16	12.33



(RAJEEV KUMAR GUPTA)
Whole-Time Director
DIN- 00039399

Date - 14.11.2024
Place - New Delhi



K.G. SHARMA & CO

CHARTERED ACCOUNTANTS

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Ph. 011-43259087, 981815664

NUPAM BHAWAN, COMMERCIAL COMPLEX, AZADPUR, DELHI-11003

**Limited Review Report of the Unaudited Financial Results for Quarter and half Yearended 30thSeptember, 2024
Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To

The Board of Directors

INTERNATIONAL SECURITIES LIMITED

STATESMAN HOUSE 148, BARAKHAMBA ROAD,

NEW DELHI 110001

We have reviewed the accompanying statement of unaudited financial results of **INTERNATIONAL SECURITIES LIMITED** for the quarter and Half Yearended September 30, 2024 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.

This statement, which is the responsibility of the Company's Management and approved by the 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 Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the statement 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's 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 specified under section 143(10) of the Companies Act, 2013 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.

Based on our review conducted as stated in paragraph 3 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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/S K.G SHARMA & CO

Chartered Accountants,

FRN: 005240N

CA K.G. Sharma

(Partner)

M. No.084344



Place: New Delhi

Date: 14.11.2024

UDIN: 24084344BKFRWI6546