

# INTERNATIONAL SECURITIES LIMITED

CIN:L74899DL1993PLC053034

Reg Off: Statesman House, 148, Barakhamba Road, New Delhi- 110001

Tel No-011-42284301

Email ID-info.isl1993@gmail.com, Website-www.internationalsecuritiesltd.com

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED AND YEAR ENDED ON 31 MARCH, 2026						
Rs. In Lakhs						
S.No.	Particulars	Quarter ended			Year ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from operations (net)	197.79	-162.74	94.71	413.18	-8.65
II	Other Income	2.70	0.40	38.70	5.38	50.21
III	<b>Total Revenue (I+II)</b>	<b>200.49</b>	<b>-162.34</b>	<b>133.41</b>	<b>418.56</b>	<b>41.56</b>
IV	<b>Expenses:</b>					
	Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
	Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00
	Changes in inventories of finished goods, Stock inTrade and Work in	143.34	-27.96	-90.27	6.86	-121.00
	Employee benefits expense	44.53	37.15	20.31	147.74	112.74
	Finance costs	4.29	2.87	-1.80	9.30	2.03
	Depreciation and amortisation expense	21.74	0.00	17.86	21.74	17.86
	Other expenses	19.19	16.08	32.79	55.90	51.69
	<b>Total Expenses</b>	<b>233.09</b>	<b>28.14</b>	<b>-21.11</b>	<b>241.54</b>	<b>63.32</b>
V	Profit before Exceptional items and tax (III-IV)	-32.60	-190.48	154.52	177.02	-21.76
VI	Exceptional items	-	-	-	-	-
VII	Profit before tax (V-VI)	-32.60	-190.48	154.52	177.02	-21.76
VIII	Tax Expenses					
	(a) Current tax	-	-	-	0.00	0.00
	(b) Tax for earlier years	1.46	-	-	1.46	0.00
	(c) Deferred tax	47.05	-	-36.30	47.05	-36.30
	Total Tax Expenses	48.51	-	-36.30	48.51	-36.30
IX	Profit for the period (VII-VIII)	-81.11	-190.48	190.82	128.51	14.54
X	<b>Other Comprehensive Income</b>					
a	i) Items that will not be reclassified to profit or loss	-	-	-	0.00	0.00
	ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	0.00	0.00
b	i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	0.00	0.00
XI	<b>Total Comprehensive Income for the period (IX+X)</b>	<b>-81.11</b>	<b>-190.48</b>	<b>190.82</b>	<b>128.51</b>	<b>14.54</b>
XII	<b>Paid up Equity Share Capital (Face value per share of Rs. 10/-)</b>	<b>300.00</b>	<b>300.00</b>	<b>300.00</b>	<b>300.00</b>	<b>300.00</b>
XIII	Earning Per equity share (of `10/- each):					
	(1) Basic	-2.70	-6.35	6.36	4.28	0.48
	(2) Diluted	-2.70	-6.35	6.36	4.28	0.48

**Note:**

- The above audited results for the quarter and year ended 31st March, 2026 have been reviewed by the Audit committee and approved by the Board of Directors at their respective meetings held on 30 May, 2026. The Financial results for the year ended 31st March, 2026 have been audited by the statutory Auditors of the Company.
- These financial results have been prepared in accordance with Indian Accounting standards prescribed under section 133 of the companies Act, 2013 read with the relevant rules thereunder and in terms of Regulation 33 of The SEBI (Listing Obligations and Disclosure Requirement) Regulation 2015 and SEBI Circular dated 5 July, 2016.
- The Company has a single reportable business segment.
- The above results are available on website of the Company www.internationalsecuritiesltd.com.
- Previous period figures have been re-grouped/ re-classified wherever necessary.

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

(RAJEEV KUMAR GUPTA)

Whole Time Director

DIN- 00039399

Date :- 30.05.2026

Place:- New Delhi

**INTERNATIONAL SECURITIES LIMITED**

CIN:L74899DL1993PLC053034

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**STATEMENT OF AUDITED ASSETS AND LIABILITIES**

(In Rs. Lakhs)

		As at 31st March-2026	As at 31st March-2025
<b>A</b>	<b>Assets</b>		
<b>1</b>	<b>Non-current assets</b>		
	Property, plant and equipment	142.71	61.04
	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
	<b>Total Non Current assets</b>	<b>142.71</b>	<b>61.04</b>
	<b>Non-current financial assets</b>		
	Non-current investments	0.09	0.09
	Trade receivables, non-current	0.00	0.00
	Loans, non-current	133.47	0.89
	Other non-current financial assets	0.00	0.00
	<b>Total non-current financial assets</b>	<b>133.56</b>	<b>0.98</b>
	Deferred tax assets (net)	274.52	321.58
	Other non-current assets	0.00	0.00
	<b>Total non-current assets</b>	<b>550.79</b>	<b>383.60</b>
<b>2</b>	<b>Current assets</b>		
	Inventories	191.07	197.94
	<b>Current financial asset</b>		
	Current investments		
	Trade receivables, current	83.95	115.32
	Cash and cash equivalents	85.66	42.07
	Bank balance other than cash and cash equivalents		
	Loans, current	14.42	153.21
	Other current financial assets	19.56	7.40
	<b>Total current financial assets</b>		
	Current tax assets (net)		
	Other current assets		
	<b>Total current assets</b>	<b>394.66</b>	<b>515.94</b>
<b>3</b>	Non-current assets classified as held for sale		
<b>4</b>	Regulatory deferral account debit balances and related deferred tax Assets		
	<b>Total assets</b>	<b>945.45</b>	<b>899.54</b>
	<b>Equity and liabilities</b>		
<b>1</b>	<b>Equity</b>		
	Equity share capital	300.00	300.00
	Other equity	282.88	154.38
	<b>Total equity</b>	<b>582.88</b>	<b>454.38</b>
<b>2</b>	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	<b>Non-current financial liabilities</b>		
	Borrowings, non-current	56.59	9.70
	Trade payables, non-current	0.00	0.00
	Other non-current financial liabilities	0.00	0.00
	<b>Total non-current financial liabilities</b>	<b>56.59</b>	<b>9.70</b>
	Provisions, non-current	40.30	31.04
	Deferred tax liabilities (net)	0.00	0.00
	Deferred government grants, Non-current	0.00	0.00
	Other non-current liabilities	0.00	0.00
	<b>Total non-current liabilities</b>	<b>40.30</b>	<b>31.04</b>
	<b>Current liabilities</b>		
	<b>Current financial liabilities</b>		
	Borrowings, current		
	Trade payables, current	29.43	0.00
	Other current financial liabilities	33.09	8.84
	<b>Total current financial liabilities</b>	<b>62.52</b>	<b>8.84</b>
	Other current liabilities	198.22	393.86
	Provisions, current	4.94	1.72
	Current tax liabilities (Net)	0.00	0.00
	Deferred government grants, Current	0.00	0.00
	<b>Total current liabilities</b>	<b>203.16</b>	<b>395.58</b>
<b>3</b>	Liabilities directly associated with assets in disposal group classified as held for sale		
<b>4</b>	Regulatory deferral account credit balances and related deferred tax liability		
	<b>Total liabilities</b>	<b>362.57</b>	<b>445.16</b>
	<b>Total equity and liabilities</b>	<b>945.45</b>	<b>899.54</b>

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

(RAJEEV KUMAR GUPTA)  
Whole Time Director  
DIN- 00039399



Date :- 30.05.2026  
Place:- New Delhi

**International Securities Limited**  
**Statement of cash flow Statement for the year ended March 31, 2026**

Particulars	For year ended 31-03-2026 (Rs. Lakhs)	For year ended 31-03-2025 (Rs. Lakhs)
<b>A Cash flows from operating activities</b>		
Profit/(loss) for the year (before tax)	177.02	(21.76)
Adjustments for:		
Depreciation and amortisation expense	21.74	17.86
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	(0.40)	(49.98)
Loss on sale of property, plant and equipment	-	-
Net gain on sale of investment	-	-
Interest expense	9.30	2.03
Interest income	(2.54)	(0.01)
<b>Operating profit before changes in assets and liabilities</b>	<b>205.12</b>	<b>(51.86)</b>
Changes in assets and liabilities :		
(Increase) decrease in inventories	6.87	(121.00)
(Increase) decrease in trade receivables and loans+	170.16	517.97
(Increase) decrease in other financial assets	(12.17)	0.81
Increase (decrease) in trade payables	(103.15)	-
Provisions	12.47	4.83
Increase (decrease) in other financial liabilities	(171.39)	(375.64)
Cash (used in)/generated from operating activities	<b>107.91</b>	<b>(24.89)</b>
Income tax paid (net of refund)	(48.51)	36.30
<b>Net cash (used in)/from operating activities (A)</b>	<b>59.40</b>	<b>11.41</b>
<b>B Cash flows from investing activities</b>		
Acquisition of property, plant and equipment	(103.97)	-
Acquisition of property, plant and equipment (Capital WIP)	-	-
Proceeds from sale of property, plant and equipment	0.96	65.50
Purchase of investments	-	-
Proceeds from sale/maturity of investments	-	-
Interest received	2.54	0.01
<b>Net cash flow from (used in) investing activities (B)</b>	<b>(100.47)</b>	<b>65.51</b>
<b>C Cash flows from financing activities</b>		
(Repayment) / Proceeds of long term borrowings	46.90	(8.84)
(Repayment) / Proceeds from current- borrowings(net)	-	-
Repayment of Loans	-	-
Interest paid	(9.30)	(2.03)
Deferred Tax Assets/ Liabilities	47.05	(36.30)
<b>Net cash flow from (used in) financing activities ( C)</b>	<b>84.65</b>	<b>(47.17)</b>
<b>Net Increase /(decrease) in cash and cash equivalents (A+B+C)</b>	<b>43.58</b>	<b>29.75</b>
Cash and cash equivalents at the beginning of the year	42.08	12.33
<b>Cash and cash equivalents at the end of the year</b>	<b>85.66</b>	<b>42.08</b>

**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 Flows.

b) Cash and cash equivalents comprises of:

Particulars	As at 31-Mar-2026	As at 31-Mar-2025
Balances with banks:		
- In current accounts	75.67	32.13
- In Term Deposit accounts	-	-
- In Dividend Accounts	-	-
- Interest Accrued on Deposits	-	-
Cash on hand	9.99	9.95
<b>Cash and cash equivalents as per balance sheet</b>	<b>85.66</b>	<b>42.08</b>

for and on behalf of the Board of Directors  
International Securities Limited

Date :- 30.05.2026  
Place:- New Delhi

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

## INTERNATIONAL SECURITIES LIMITED

CIN- L74899DL1993PLC053034

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

Tel No-011-42284301

E-Mail : info.isl1993@gmail.com, Website : www.internationalsecuritiesltd.com

Statement of Audited Financial Results for the Year ended As on 31st March, 2026

(Rs. In Lakhs)

S. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(unaudited)	(Audited)	(Audited)	(Audited)
1	Total income from operations (net)	197.79	-162.74	94.71	413.18	-8.65
2	Net Profit for the period (before tax, exceptional and/or extraordinary items)	-32.60	-190.48	154.52	177.02	-21.76
3	Net Profit for the period before tax (after exceptional and/or extraordinary items)	-32.60	-190.48	154.52	177.02	-21.76
4	Net Profit for the period after tax (after exceptional and/or extraordinary items)	-81.11	-190.48	190.82	128.51	14.54
5	Total Comprehensive Income for the period [Comprising profit/(loss) for the period (after tax) and other comprehensive income (after tax)]	-81.11	-190.48	190.82	128.51	14.54
6	Paid up Equity Share Capital (Face value of Rs. 10/- each)	300.00	300.00	300.00	300.00	300.00
7	Reserve (excluding Revaluation Reserves) as shown in the Audited Balance Sheet of Previous Year	282.88	363.99	154.38	282.88	154.38
8	Earnings Per Share (Face value of Rs. 10/- each) (Not Annualised)					
	Basic :	-2.70	-6.35	6.36	4.28	0.48
	Diluted :	-2.70	-6.35	6.36	4.28	0.48

**Notes:**

- a) The above audited results for the quarter and year ended 31st March, 2026 have been reviewed by the Audit committee and approved by the Board of Directors at their respective meetings held on 30th May, 2026. The Financial results for the year ended 31st March, 2026 have been audited by the statutory Auditors of the Company.
- b) The above is an extract of the detailed format of Audited Financial results for the year ended and Quarter ended on March 31, 2026 filed with stock exchange under regulation 33 of the SEBI (Listing obligation and Disclosure Requirements) Regulations, 2015. The full format of the Audited financial results and quarter ended on March 31, 2026 are available on company's websites www.internationalsecuritiesltd.com and on the website of the Metropolitan Stock Exchanges.

On behalf of the Board of Directors  
INTERNATIONAL SECURITIES LIMITED



RAJEEV KUMAR GUPTA  
WHOLE TIME DIRECTOR  
DIN NO.00039399

Place : New Delhi  
Date: 30.05.2026



**K.G. SHARMA & CO.**

**CHARTERED ACCOUNTANTS**

MAIL ID: kgsharmafca@gmail.com

Ph. 011-43259087,9818136645,9873346255,9871660544

201, ANUPAM BHAWAN, COMMERCIAL COMPLEX, AZADPUR, DELHI-110033

**Independent Auditor's Report on Audited Standalone Quarterly and year to date Financial Results of International Securities Limited Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (As amended).**

**INDEPENDENT AUDITORS' REPORT**

To the Board of Directors of International Securities Limited

Report on the audit of the Standalone Financial Results

**Opinion**

We have audited the accompanying Standalone Financial Results of **INTERNATIONAL SECURITIES LIMITED ('company')** for the quarter and year ended March 31, 2026, ('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) ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Statement:

- (i) are presented in accordance with the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder, and other accounting principles generally accepted in India, of the standalone net profit and other total comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2026.

**Basis for opinion**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report, We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI') together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.



### **Board of Directors' Responsibilities for the Standalone Financial Results**

The statement has been prepared on the basis of the standalone annual audited financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of net profit and other comprehensive income and other financial information of the Company in accordance with the Indian Accounting Standards prescribed under section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors and management are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

### **Auditors' Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has in place adequate internal financial controls with reference to financial statements and the operating effectiveness of such controls.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Board of Directors.
- Conclude on the appropriateness of Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

### **Other Matter**

The statement includes the financial results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Date-30.05.2026  
Place-New Delhi  
UDIN:- 26084344VWUVY03194



For M/S K.G SHARMA & CO  
Chartered Accountants,  
FRN: 005240N

*K.G. Sharma*

CA K.G. SHARMA  
Partner  
M.NO. 084344