



ISF LIMITED

CIN No.: L74899DL1988PLC076648

Regd. Office: Khasra No. 10/2, Samalka, New Delhi- 110037

Corporate Office: TR-205 2nd Floor, A-100, Sector-58 Noida, Uttar Pradesh- 201301

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E-Mail: info@isflimited.in

Website: www.isflimited.in

To,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai-400001

Date: 15.05.2026

BSE Scrip Code: 526859

Subject: Non-applicability of Regulation 23 (9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir,

We would like to inform you that pursuant to Regulation 15(2) of SEBI (LODR) Regulations, 2015, the compliance with the related party transactions disclosure as specified in Regulations 17, 17A, 18, 19, 20, 21, 22, 23, 24, 24A, 25, 26, 26A, 27 and clauses (b) to (i) and (t) of sub-regulation (2) of regulation 46 and Para C, D and E of Schedule V shall not apply, in respect of –

(a) the listed entity having paid up equity share capital not exceeding rupees ten crore and net worth not exceeding rupees twenty-five crore, as on the last day of the previous financial year.

Provided that where the provisions of regulations 17 to 27, clauses (b) to (i) and (t) of sub-regulation (2) of regulation 46 and para C, D and E of Schedule V become applicable to a listed entity at a later date, it shall ensure compliance with the same within six months from such date.

Provided further that once the corporate governance provisions as specified in regulations 17 to 27, clauses (b) to (i) and (t) of sub-regulation (2) of regulation 46 and para C, D and E of Schedule V become applicable to a listed entity, they shall continue to remain applicable till such time the equity share capital and the net-worth of such entity reduces and remains below the specified threshold for a period of three consecutive financial years.

We hereby submit that the paid-up capital and net worth of the ISF Limited is INR 9,50,00,000 and INR 13,42,07,000 respectively as on the last day of the previous financial year.

Considering the relaxation provided to listed companies whose paid-up capital neither exceeds Rupees ten crore nor net worth exceeding Rupees twenty-five crores, as on the last day of the previous financial year, the provision related to the filing of related party transactions disclosure as specified under Regulation 23 of SEBI (LODR) 2015 for the quarter and year ended March, 2026 is not applicable to our Company.

The Company also undertakes that whenever this regulation becomes applicable to our Company at a later date, the Company will comply with the requirements of the above regulations within six months from the date on which the provision becomes applicable to the Company.

This is for your information and records.

Thanking You

**For and on behalf of
ISF Limited**

**Anjali Raj
Company Secretary and Compliance Officer
M. No.: A77251**