

ISHWARSHAKTI HOLDINGS & TRADERS LIMITED

Regd., Office: Seksaria Chambers, 5th Floor, 139, Nagindas Master Road, Fort, Mumbai – 400001
Tel.: 4050 0900 - 4050 0999 Fax: 9122 22624989 E-mail ID: cs.ishwarshaktiholdings@seksaria.in
Cell: 86559 98440 CIN: L51100MH1983PLC030782 Website: www.ishwarshakti.com

January 30, 2025

To,
The Manager
Listing Department
BSE Limited ("BSE")
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai - 400 001

Scrip Code: 506161
ISIN: INE073I01012

Subject: Outcome of the Board Meeting of the Company held today i.e. Thursday, January 30, 2025.

Dear Sir/Madam,

Pursuant to the provisions of Regulation 30 and 33(2)(a) read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors of the Company, at their meeting held today i.e., Thursday, January 30, 2025, which commenced at 03:00 p.m. and concluded at 03:30 p.m. have inter alia, considered, approved and taken on record the following:

1. The Unaudited Financial Results of the Company for the quarter and nine months ended December 31, 2024.
2. Limited Review Report issued by M/s. B. L. Dasharda & Associates, Chartered Accountants, Statutory Auditors of the Company for the quarter and nine months ended December 31, 2024.

We are hereby enclosing herewith the financial results and limited review report for your information and records. The same will also be made available on the Company's website www.ishwarshakti.com

We request you to take the above information on record.

Thanking you.

Yours faithfully,

For Ishwarshakti Holdings & Traders Limited

Sameer Khedekar
Company Secretary & Compliance Officer
Membership No. 38695
Place: Mumbai

Encl: As above

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND NINE MONTHS ENDED UNAUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Review Report to
The Board of Directors,
Ishwarshakti Holdings & Traders Limited,
Mumbai.

- 1) We have reviewed the accompanying statement of unaudited standalone financial result of **Ishwarshakti Holdings & Traders Limited** ("the Company") for the quarter and nine months ended 31st December 2024 ("the Statement"), being submitted by Company to the stock exchange viz. The BSE Limited ("BSE") pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulation"), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29th March, 2019 ("the Circular").
- 2) This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25, Interim financial reporting (AS 25), prescribed under section 133 of the 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 the Statement based on our review.
- 3) We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of Entity" ("the Standard"), 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 Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

B. L. DASHARDA & ASSOCIATES
CHARTERED ACCOUNTANTS



- 4) Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement ,with the recognition and measurement principles laid down in Accounting Standard 25, Interim financial reporting (AS 25), prescribed under section 133 of the Companies Act 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Regulation, read with the circular, including the manner in which it is to be disclosed or that it contains any material misstatement.

For and on behalf of

B. L. Dasharda & Associates

Chartered Accountants

F.R. No.: 112615W



CA Sushant Mehta

Partner

Membership Number: 112489

Place: Mumbai

Date: 30th January, 2025


UDIN No: 25112489BMIUUP4870

ISHWARSHAKTI HOLDING & TRADERS LIMITED

Regd. Office : Seksaria Chambers, 5th Floor, 139, Nagindas Master Road, Fort, Mumbai - 400 001.

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CIN : L51100MH1983PLC030782

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE THIRD QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024 UNDER IND AS							
(' in Thousand) (Except Earning per share)							
SR No	PARTICULARS	Quarter ended (Post Demerger)			Nine Months ended (Post Demerger)		Year ended (Post Demerger)
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	INCOME						
I	Revenue from operations (Net)	803.44	4,778.77	5,865.93	11,814.33	15,710.85	19,559.58
II	Other Income	171.70	105.23	103.46	414.71	317.66	819.82
III	Total Income (I+II)	975.14	4,884.00	5,969.39	12,229.04	16,028.51	20,379.40
	EXPENSES						
IV	(a) Cost of materials Consumed	-	-	-	-	-	-
	(b) Purchase of stock-in-trade	754.12	4,351.77	4,685.56	10,498.73	11,833.06	15,998.79
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	732.92	(817.02)	(287.39)	(489.76)	(686.13)	(1,534.40)
	(d) Impairment of financial Instruments	-	-	-	-	-	-
	(e) Employee benefits expense	224.19	224.18	224.19	672.56	672.64	896.83
	(f) Finance Cost	0.01	0.12	0.13	0.13	0.13	0.96
	(g) Depreciation & amortisation expenses	-	-	-	-	-	-
	(h) Other expenses	576.13	296.78	232.38	1,330.30	778.87	1,362.37
	TOTAL EXPENSES (a to h)	2,287.37	4,055.83	4,854.87	12,011.96	12,598.57	16,724.55
V	Profit/(Loss) before exceptional and extraordinary items and tax (III - IV)	(1,312.23)	828.17	1,114.52	217.08	3,429.94	3,654.85
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (V- VI)	(1,312.23)	828.17	1,114.52	217.08	3,429.94	3,654.85
VIII	Extraordinary Items	-	-	-	-	-	-
IX	Profit/(Loss) before tax (VII -VIII)	(1,312.23)	828.17	1,114.52	217.08	3,429.94	3,654.85
X	Tax Expenses						
(i)	Current tax	(304.01)	175.58	(189.16)	12.57	210.84	600.96
(ii)	Deferred tax	24.11	21.89	(83.34)	70.64	(83.20)	20.93
XI	Profit/(Loss) for the period (IX- X)	(1,032.33)	630.70	1,387.02	133.87	3,302.30	3,032.96
XII	Other Comprehensive Income (net of tax)	225.05	-	38.05	225.05	-	225.05
XIII	Total Comprehensive Income/(Loss) for the period (XI +XII)	(807.28)	630.70	1,425.07	358.92	3,302.30	3,258.00
XIV	Paid Up Equity Share Capital	14,400.00	14,400.00	14,400.00	14,400.00	14,400.00	14,400.00
XV	Reserves excluding revaluation reserves (as shown in the Audited Balance Sheet of previous year)	-	-	-	-	-	(1,389.13)
XVI	Earnings per share (Face Value of ` 10/- each)						
(i)	Basic	(0.72)	0.44	0.96	0.09	2.29	2.11
(ii)	Diluted	(0.72)	0.44	0.96	0.09	2.29	2.11
	Notes:						
1	The Unaudited Standalone Financial Results have been prepared in accordance with the recognition and measurement principles provided in Indian Accounting Standards (IndAS 34), the provisions of the Companies Act, 2013 (the Act), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, [SEBI (LODR) Regulations, 2015] as amended.						
2	The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meeting held on 30th January, 2025. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.						
3	The company is registered under NBFC having Registration no.13.00633 dated April 07, 1998 and its net worth is less than INR 250 crores.						
4	"The Revenue from operations comprises Trading In Shares, Dividend & Interest Income".						
5	The Hon. National Company Law Tribunal, Mumbai Bench vide its order dated 10th April, 2024 has approved the Scheme of Arrangement of Seksaria Industries Private Limited ("Demerged Company No.1") and Seksaria Agritech Private Limited ("Resulting Company No 1") and Ishwarshakti Holdings & Traders Limited ("Demerged Company no.2") with Seksaria Finance Limited ("Resulting Company No 2") and their respective shareholders (" the Scheme"). The appointed date in terms of the said Scheme is 1st April, 2021. Hence the results for the current quarter / year and earlier quarters / year are presented after giving effect to the terms and conditions mentioned in the said scheme of Demerger.						
6	During the period 4,90,000 shares of Seksaria Agritech has been allotted to the company. The same will be transferred to Seksaria Finance Limited in terms of the Demerger.						
7	Figures for the previous Period/ Year have been re-grouped/ reworked/ re-arranged in terms of the Order of the Hon. National Company Law Tribunal, Mumbai Bench as mentioned above.						
	For Ishwarshakti Holding & Traders Limited						
	<i>Geeta K. Seksaria,</i>						
	Geeta Seksaria Managing Director DIN:06960055						
	Place : Mumbai Dated :30th January, 2025						
							

ISHWARSHAKTI HOLDINGS & TRADERS LIMITED

Standalone Balance Sheet as at 31st December, 2024

(` in Thousand)

Particulars	Note No	As at 31st December, 2024 (Post Demerger)	As at 31st March, 2024 (Post Demerger)
A - Assets			
1) Financial Assets			
(i) Cash and cash equivalents	1	132.27	180.63
(ii) Bank balances other than (ii) above	2	11.79	11.79
(iii) Loans	3(i)	-	-
(iv) Non-current investments	4	21,083.96	8,823.42
(v) Other financial assets	5(i)	100.50	-
Total Financial Assets		21,328.52	9,015.84
2) Non Financial Assets			
(i) Inventories	6	13,614.22	13,124.46
(ii) Current Tax Assets (Net)	7	-	-
(iii) Property, Plant & Equipment		-	-
(iv) Loans	3 (ii)	-	-
(v) Other non financial Assets	5(ii)	1,336.63	1,033.23
(vi) Deferred tax assets (Net)	8	1,693.66	1,764.30
Total Non Financial Assets		16,644.51	15,921.99
Total Assets		37,973.03	24,937.83
B- Liabilities & Equity			
(a) Financial Liabilities			
(i) Trade payables	9		
a) total outstanding dues of micro and small enterprises		72.57	97.20
b) total outstanding dues of creditors other than micro and small enterprises		-	-
(ii) Short term borrowings	10(i)	-	-
(iii) Other Financial Current liabilities	11(i)	-	303.52
(iv) Current tax liabilities (Net)		-	75.54
Total Financial Liabilities		72.57	476.26
(b) Non Financial Liabilities			
(i) Long term borrowings	10(ii)	12,823.37	11,438.37
(ii) Other Non Financial Current liabilities	11(ii)	-	-
(iii) Other current liabilities	12	2.03	12.33
Total Non Financial Liabilities		12,825.40	11,450.70
Equity			
(a) Equity share capital	13	26,400.00	14,400.00
(b) Other Equity	14	(1,324.94)	(1,389.13)
Total Equity		25,075.06	13,010.87
Total Liabilities and Equity		37,973.03	24,937.83

For Ishwarshakti Holdings & Traders Ltd.

Geeta K. Beksaria
Director

ISHWARSHAKTI HOLDINGS & TRADERS LIMITED
Standalone Statement of Profit and Loss for the Period ended 31st December, 2024

(` in Thousand)

Particulars	Note No	Period ended 31st December, 2024 (Post Demerger)	Year ended 31st March, 2024 (Post Demerger)
CONTINUING OPERATIONS			
I. Income:			
Revenue from operations	15	11,814.33	19,559.58
Other Income	16	414.71	819.82
Total Income		12,229.04	20,379.40
II. Expenses:			
Purchase of Traded goods	17	10,498.73	15,998.79
Changes in inventories of stock in trade	18	(489.76)	(1,534.40)
Employee benefit expense	19	672.56	896.83
Impairment of financial instruments	20	-	-
Finance costs	21	0.13	0.96
Depreciation and amortization expense		-	-
Other Expenses	22	1,330.30	1,362.37
Total Expenses		12,011.96	16,724.55
III. Profit /(Loss) before tax (I -II)		217.08	3,654.85
IV. Tax expense:			
Current tax		33.87	592.11
Earlier Year Tax		(16.10)	-
Mat credit		(5.19)	8.85
Deferred Tax		70.64	20.93
V. Profit / (Loss) from continuing operations (III -IV)		133.87	3,032.96
VI: Other Comprehensive Income			
a) Items that will not be reclassified to profit or loss			
Changes in fair value of investments in equities carried at Fair value through OCI		-	-
Income tax on items that will not be reclassified Subsequently to the statements of profit and loss		-	-
b) Items that will be reclassified to profit or loss			
Changes in fair value of investments other than equity share carried at Fair value through OCI		225.05	-
Income tax on items that will be reclassified Subsequently to the statements of profit and loss		-	-
Other Comprehensive Income /(Loss), net of tax		225.05	-
VII. Total Comprehensive Income / (Loss) for the Year (V-VI)		358.92	3,032.96
VIII: Earnings per equity share of ` 10 each (for continuing operation):			
Basic (`)		0.09	2.11
Diluted (`)		0.09	2.11

For Ishwarshakti Holdings & Traders Ltd

Geeta K. Beksaria,
Director

ISHWARSHAKTI HOLDINGS & TRADERS LIMITED

Standalone Statement of Cash Flow for the nine months ended 31st December, 2024

(` in Thousand)

Particulars	Nine months ended 31st December, 2024 (Post Demerger)	Year ended 31st March, 2024 (Post Demerger)
Cash flows from operating activities		
Profit / (Loss) before tax as per statement of profit and loss	217.08	3,654.85
Adjustments to reconcile profit before tax to net cash flows		
Depreciation of property, plant and equipment	-	-
Amortisation of Intangible Assets	-	-
Profit on Disposal/Write Off of Fixed Assets (Net)	-	-
Profit on Sales of Investment	(52.18)	(608.45)
Impairment of financial Instruments	-	-
Diminution in Value of Investment	(3.00)	-
Unrealised (gain)/loss on fair value on financial assets	(339.63)	(144.07)
Interest income	(0.57)	(0.75)
Finance Cost	0.13	0.96
Unrealised (Gain)/Loss	-	-
Operating profit before working capital changes	(178.17)	2,902.54
Movement in Working Capital:		
Decrease / (increase) in Inventories	(489.76)	(1,534.40)
Decrease / (increase) in other current financial assets	(100.50)	-
Decrease / (increase) in other non-current financial assets	(303.40)	76.94
Increase / (Decrease) in Trade payable	(24.63)	(109.44)
Increase / (Decrease) in financial liabilities	(303.52)	105.56
Increase / (Decrease) in Other current liabilities	(10.30)	1.02
Cash generated from/(used in) operations	(1,410.28)	1,442.22
Direct taxes paid, net of refunds	(88.11)	(525.44)
Net cash flow from/(used in) operating activities (A)	(1,498.39)	916.78
Cash flows from investing activities		
Purchase of Property, plant and equipment including CWIP	-	-
Proceeds from sale of Property, plant and equipment	-	-
Fixed Deposits placed	-	(0.75)
Purchase of Investments	(11,987.89)	(6,200)
Proceeds from Sale of Investment	52.48	5,169.70
Interest income	0.57	0.75
Net cash from/(used in) investing activities (B)	(11,934.84)	(1,030.30)
Cash flows from financing activities		
Finance costs	(0.13)	(0.96)
Loan Taken	1,385.00	400.00
Loan Repaid	-	(560.00)
Proceeds from issue of shares	12,000.00	-
Dividend on equity shares	-	-
Net cash from/(used in) financing activities (C)	13,384.87	(160.96)
Net increase / (decrease) in cash and cash equivalents (A+B+C)	(48.36)	(274.49)
Cash and Cash equivalents at the beginning of year	180.63	455.12
Cash and Cash equivalents at the end of the year	132.27	180.63

Notes:

1. The above Cash Flow Statement has been prepared under the 'Indirect method' as set out in the Ind AS-7 on Statement of Cash Flow as notified under Companies (Accounts) Rules, 2024.

2. Previous year's figures have been regrouped and rearranged wherever necessary.

For Ishwarshakti Holdings & Traders Ltd.

Girish K. Borsaria
Director

ISHWARSHAKTI HOLDINGS & TRADERS LIMITED
Statement of Changes in Equity

(A) Equity Share Capital

(` in Thousand)

Particulars	Number of Shares	Amount
At 1st April, 2024	14,40,000	14,400.00
Changes in Equity Share Capital due to prior period errors	-	-
Restated balance at the beginning of the current reporting period	14,40,000	14,400.00
Changes in Equity Share Capital during the period	-	-
At 31st December, 2024	14,40,000	14,400.00
Particulars	Number of Shares	Amount
At 1st April, 2023	14,40,000	14,400.00
Changes in Equity Share Capital due to prior period errors	-	-
Restated balance at the beginning of the current reporting period	14,40,000	14,400.00
Changes in Equity Share Capital during the Year	-	-
At 31st March, 2024	14,40,000	14,400.00

(B) Other Equity

Particulars	Reserves and Surplus		Other Comprehensive Income		Total
	Retained Earnings (Note 14)	General reserve (Note 14)	Equity Instrument through OCI (Note 14)	Debt Instrument through OCI (Note 14)	Total Equity
Balance as at 1st April, 2023	(5,025.23)	661.55	-	221.08	(4,142.61)
Profit for the Year	3,032.96	-	-	-	3,032.96
Inventories	-	-	-	-	-
Non Current Financial Assets	(58.40)	-	-	(394.02)	(452.42)
Deferred Tax (Charges)/ Credit	-	-	-	172.94	172.94
Balance as at 31 st March, 2024	(2,050.67)	661.55	-	(0.00)	(1,389.13)
Profit/ (Loss) for the Year	133.87	-	-	-	133.87
Inventories	-	-	-	-	-
Non Current Financial Assets	(294.73)	-	225.05	-	(69.68)
Deferred Tax (Charges)/ Credit	-	-	-	-	-
Balance as at 31st December, 2024	(2,211.53)	661.55	225.05	(0.00)	(1,324.94)



ISHWARSHAKTI HOLDINGS & TRADERS LIMITED
Notes to the Standalone financial statement

	As at 31st December, 2024 (Post Demerger)	(' in Thousand) As at 31st March, 2024 (Post Demerger)
NOTE 1: CASH AND CASH EQUIVALENTS		
Cash and cash equivalents consist of the following:		
(i) Balances with banks		
In current accounts	123.43	171.78
(ii) Cash on hand	8.84	8.85
	132.27	180.63
NOTE 2: BANK BALANCES OTHER THAN CASH AND CASH EQUIVALENTS		
(i) Earmarked balance towards dividend	-	-
(ii) In Fixed Deposits Accounts with Original Maturity more than 3 months	11.79	11.79
	11.79	11.79
NOTE 3: LOANS		
(i) Short-term loans		
(a) Loans & advances to employees	-	-
(b) Loans Receivables considered good – Secured;	-	-
(c) Loans Receivables considered good – Unsecured;	-	-
(d) Loans Receivables which have significant increase in Credit Risk; and	-	-
(e) Loans Receivables – credit impaired.	-	-
	-	-
(ii) Long-term loan		
(a) Loans & advances to employees		
(b) Loans Receivables considered good – Secured;	6,035.87	6,035.87
Less: Provision for Doubtful Debts	(6,035.87)	(6,035.87)
(c) Loans Receivables considered good – Unsecured;	-	-
(d) Loans Receivables which have significant increase in Credit Risk; and	-	-
(e) Loans Receivables – credit impaired.	-	-
	-	-



ISHWARSHAKTI HOLDINGS & TRADERS LIMITED
Notes to the Standalone financial statement

	As at 31st December, 2024 (Post Demerger)	As at 31st March, 2024 (Post Demerger)	As at 31st December, 2024 (Post Demerger)	As at 31st March, 2024 (Post Demerger)
	No. of Units		Amount (` in Thousand)	
NOTE 4 : NON CURRENT INVESTMENTS				
Investments consist of the following:				
A	Investments measured at cost			
1.0	In equity shares of associates companies			
1.1	Unquoted fully paid up			
	14,500	14,500	1,450.00	1,450.00
	49,000	49,000	674.14	968.87
	63,500	63,500	2,124.14	2,418.87
B	Investments measured at Fair Value Through Other Comprehensive Income (FVTOCI)			
1.0	In equity shares of other companies			
1.1	Quoted fully paid up			
	4,900	4,900	4.90	4.90
	2,068	2,068	2.07	2.07
	2,000	2,000	2.00	2.00
	20,000	20,000	20.00	20.00
	5,000	5,000	5.00	5.00
	2,500	2,500	2.50	2.50
	5,000	5,000	5.00	5.00
	1,000	1,000	1.00	1.00
	2,700	3,000	227.75	3.00
	5,000	5,000	5.00	5.00
	4,800	4,800	4.80	4.80
	2,200	2,200	2.20	2.20
	5,000	5,000	5.00	5.00
	13,700	13,700	13.70	13.70
	600	600	0.60	0.60
	517	517	0.52	0.52
	900	900	0.90	0.90
	300	300	0.30	0.30
	250	250	0.25	0.25
	2,588	2,588	2.59	2.59
	2,200	2,200	2.20	2.20
	2,200	2,200	2.20	2.20
	3,500	3,500	3.50	3.50
	1,000	1,000	1.00	1.00
	5,500	5,500	5.50	5.50
	500	500	0.50	0.50
	2,000	2,000	2.00	2.00
	1,100	1,100	1.10	1.10
	500	500	0.50	0.50
	1,000	1,000	1.00	1.00
	2,000	2,000	2.00	2.00
	397	397	0.40	0.40
	700	700	0.70	0.70
	450	450	0.45	0.45
	200	200	0.20	0.20
	3,300	3,300	3.30	3.30
	1,07,570	1,07,870	332.62	107.87



ISHWARSHAKTI HOLDINGS & TRADERS LIMITED
Notes to the Standalone financial statement

	As at 31st December, 2024	As at 31st March, 2024 (Post Demerger)	As at 31st December, 2024 (Post Demerger)	As at 31st March, 2024 (Post Demerger)
	(Post Demerger)			
	No. of Units		Amount (₹ in Thousand)	
2.0 In debentures of other companies				
2.1 Unquoted fully paid up				
Janak Intermediates Ltd.	1,200	1,200	1.20	1.20
Mukerian Paper Ltd	250	250	0.25	0.25
Via Media (I) Ltd	50	50	0.05	0.05
Vikas Hybride & Elecs Ltd	265	265	0.27	0.27
Ncd - Navi Finserv Ltd	20	-	1,988.40	-
	1,785	1,765	1,990.17	1.77
3.0 In Mutual Funds				
3.1 Quoted fully paid up				
Aditya Birla Sun Life Arbitrage Fund - G	2,60,330.39	2,60,330.39	6,683.70	6,344.07
UTI GILT Fund	1,65,881.18	-	9,999.50	-
	4,26,211.57	2,60,330.39	16,683.20	6,344.07
Total			21,130.11	8,872.57
SUMMARY				
NON CURRENT INVESTMENTS				
Financial Asset Measured at				
Cost			2,124.14	2,418.87
Fair Value through Other Comprehensive Income (FVTOCI)			19,005.98	6,453.70
Total			21,130.11	8,872.57
Provision for Diminution in value of Investment			(46.15)	(49.15)
			21,083.96	8,823.42



ISHWARSHAKTI HOLDINGS & TRADERS LIMITED
Notes to the Standalone financial statement

	(' in Thousand)	
	As at 31st December, 2024 (Post Demerger)	As at 31st March, 2024 (Post Demerger)
NOTE 5: OTHER FINANCIAL ASSETS		
(i) Current financial assets		
Considered good unless otherwise stated		
(a) Security deposits	-	-
(b) Prepaid expenses	100.50	-
(c) Balance with statutory/government authorities	-	-
(d) Other Receivable	-	-
	100.50	-
(ii) Non-current financial assets		
Considered good		
(a) Security deposits	-	-
(b) Prepaid expenses	-	-
(c) Other Advances to Suppliers	816.00	816.00
Less: Provision for Doubtful Advances	(816.00)	(816.00)
(d) Balance with statutory/government authorities	1,336.63	1,033.23
(e) Other Receivable	-	-
	1,336.63	1,033.23
NOTE 6: INVENTORIES		
Stock in Trade of Shares	13,614.22	13,124.46
	13,614.22	13,124.46
NOTE 7: CURRENT TAX ASSETS (NET)		
At the Start of the year	-	-
Charge for the year	-	-
Paid during the year	-	-
At the end of the year	-	-
NOTE-8 : DEFERRED TAX ASSETS (NET)		
At the start of the Year	1,764.30	1,708.72
Charge/ (Credit) to statement of Profit and Loss	-	1.24
Charge to other comprehensive Income	70.64	(56.82)
At the end of the Year	1,693.66	1,764.30



ISHWARSHAKTI HOLDINGS & TRADERS LIMITED

Notes to the Standalone financial statement

(' in Thousand)

	As at 31st December, 2024 (Post Demerger)	As at 31st March, 2024 (Post Demerger)
NOTE-9: TRADE PAYABLES		
(i) MSME		
Not Due	72.57	97.20
(ii) Others		
Not Due	-	-
(iii) Disputed dues MSME	-	-
(iv) Disputed dues Others	-	-
	72.57	97.20
All Trade Payables are not due and hence detailed ageing not given.		
NOTE-10: BORROWINGS		
(i) Short-term Borrowing		
Unsecured-At amortised Cost		
Loans from Related parties	-	-
(ii) Long -Term Borrowing		
Unsecured-At amortised Cost		
Loans from Related parties	12,823.37	11,438.37
	12,823.37	11,438.37
NOTE-11: OTHER FINANCIAL LIABILITIES		
Other financial liability consist of the following:		
(i) Other Financial Current Liabilities		
Employee Dues	-	-
Other Dues	-	303.52
	-	303.52
(ii) Other Financial Non- Current Liabilities		
Deposit	-	-
Employee Dues	-	-
	-	-
NOTE-12: OTHER CURRENT LIABILITIES		
Statutory Dues	1.80	12.10
Provision for Expenses	0.23	0.23
	2.03	12.33



ISHWARSHAKTI HOLDINGS & TRADERS LIMITED
Notes to the Standalone financial statement

		(' in Thousand)	
		As at	As at
		31st December, 2024	31st March, 2024
		(Post Demerger)	(Post Demerger)

NOTE 13 : SHARE CAPITAL

Authorised Share Capital

50,00,000 (P.Y. 20,00,000) Equity Shares of ` .10/- each

	50,000.00	20,000.00
	<u>50,000.00</u>	<u>20,000.00</u>

Issued, subscribed and fully paid-up

14,40,000 (P.Y. 14,40,000) Equity Shares of ` .10/- each fully paid up

12,00,000 (P.Y. Nil) Preference Shares of ` .10/- each fully paid up

	14,400.00	14,400.00
	12,000.00	-
	<u>26,400.00</u>	<u>14,400.00</u>

(a) Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

Equity shares	(' in Thousand)			
	As at		As at	
	31st December, 2024	(Post	31st March, 2024	(Post Demerger)
	Nos.	Amount	Nos.	Amount
At the beginning of the Year	14,40,000	14,400	14,40,000	14,400
Changes during the year	-	-	-	-
Outstanding at the end of the period	<u>14,40,000</u>	<u>14,400</u>	<u>14,40,000</u>	<u>14,400</u>

(b) Terms/ rights attached to equity shares

The Company has only one class of equity shares having par value of ` 10 per share. Each holder of equity shares is entitled to one vote per share

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(c) Details of shareholders holding more than 5% shares in the Company

Name of the shareholder	As at			
	31st December, 2024		31st March, 2024	
	Nos.	(Post	Nos.	(Post Demerger)
	% holding in the class		% holding in the class	
Vivek K. Seksaria	1,38,560	9.62%	1,38,560	9.62%
Vinay K. Seksaria	1,39,090	9.66%	1,39,090	9.66%
Bhavnagar Oil Mills Pvt Ltd	1,39,000	9.65%	1,39,000	9.65%
Aparna Seksaria	1,38,200	9.60%	1,38,200	9.60%
Kailaschandra Seksaria	1,32,260	9.18%	1,32,260	9.18%
Geeta K. Seksaria	1,34,200	9.32%	1,34,200	9.32%
Radhika Seksaria	1,31,910	9.16%	1,31,410	9.13%
Lakshmi Devi Saraf	81,700	5.67%	81,700	5.67%

As per records of the company, including its register of shareholders/ members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.

(d) Details of Shareholding of Promoters

Promoter's Name	Shares held by Promoter at the end of the period				% of Change During the year
	As at 31st December, 2024		As at 31st March, 2024		
	No of Shares	% of Total Shares	No of Shares	% of Total Shares	
Vinay K. Seksaria	1,39,090	9.66%	1,39,090	9.66%	NA
Bhavnagar Oil Mills Pvt Ltd	1,39,000	9.65%	1,39,000	9.65%	NA
Vivek K. Seksaria	1,38,560	9.62%	1,38,560	9.62%	NA
Aparna Seksaria	1,38,200	9.60%	1,38,200	9.60%	NA
Geeta K. Seksaria	1,34,200	9.32%	1,34,200	9.32%	NA
Kailaschandra Seksaria	1,32,260	9.18%	1,32,260	9.18%	NA
Radhika Seksaria	1,31,910	9.16%	1,31,910	9.16%	NA
Yashasvi Vivek Seksaria	67,700	4.70%	67,700	4.70%	NA
Shyam Sunder Saraf	40,000	2.78%	40,000	2.78%	NA
Anushree Fabrics Pvt Ltd	13,130	0.91%	13,130	0.91%	NA
Kailashchandra Kesardeo HUF	2,150	0.15%	2,150	0.15%	NA
Ashutosh Saraf	1,200	0.08%	1,200	0.08%	NA
Vivek & Sons HUF	1,100	0.08%	1,100	0.08%	NA
Kesardeo and Sons HUF	500	0.03%	500	0.03%	NA
Vinay Corporation HUF	500	0.03%	500	0.03%	NA
Kailashchandra & Sons HUF	500	0.03%	500	0.03%	NA



ISHWARSHAKTI HOLDINGS & TRADERS LIMITED
Notes to the Standalone financial statement

(' in Thousand)

	As at 31st December, 2024 (Post Demerger)	As at 31st March, 2024 (Post Demerger)
NOTE-14 : OTHER EQUITY		
General reserve		
Opening balance	661.55	661.55
Closing balance	661.55	661.55
Retained Earning		
Opening balance	(2,050.67)	(5,025.24)
Profit/ (Loss) for the year	133.87	3,032.96
Less: Transfer on account of demerger	(294.73)	-
Less: OCI Debt Fund	-	(58.39)
Closing Balance	(2,211.53)	(2,050.67)
Other Comprehensive Income		
Opening balance	-	221.09
Add: Movement in OCI (Net) During the year	225.05	(221.09)
	225.05	-
Total Other Equity	(1,324.94)	(1,389.13)



ISHWARSHAKTI HOLDINGS & TRADERS LIMITED

Notes to the Standalone financial statement

	Period ended 31st December, 2024 (Post Demerger)	(' in Thousand) Year ended 31st March, 2024 (Post Demerger)
NOTE 15 : REVENUE FROM OPERATIONS		
Sales of Shares	11,741.48	19,392.45
Dividend from Shares	72.85	167.13
	11,814.33	19,559.58
NOTE 16 : OTHER INCOME		
Speculation Profit	19.33	63.87
Interest Income	0.57	0.75
Interest Received on IT Refund	-	2.68
Diminution in Value of Investment	3.00	-
Profit on Sale of Investment	52.18	608.45
Fair Value Gain on Financial Assets at FVTPL	339.63	144.07
	414.71	819.82
NOTE 17: PURCHASE OF STOCK IN TRADE		
Purchase of Shares & Securities	10,498.73	15,998.79
	10,498.73	15,998.79
NOTE 18: CHANGE IN INVENTORIES OF STOCK IN TRADE OF SHARES		
Opening-Stock in Trade	(13,124.46)	(11,590.06)
Closing-Stock in Trade	13,614.22	13,124.46
	489.76	1,534.40
NOTE 19: EMPLOYEE BENEFIT EXPENSES		
Salaries, wages and bonus	672.56	896.83
	672.56	896.83
NOTE 20 : IMPAIRMENT OF FINANCIAL INSTRUMENTS		
Doubtful Advances & Investments	-	-
	-	-
NOTE 21 : FINANCE COSTS		
Finance & Bank Charges	0.13	0.96
	0.13	0.96
NOTE 22 : OTHER EXPENSES		
Auditor's Remuneration:		
Audit Fees	79.65	106.20
Audit Fees-Certification	-	-
Legal & Professional Charges	280.22	345.59
Listing Fees	543.45	738.55
Communication Expenses	2.08	2.79
Repair & Maintenance	8.85	16.82
Printing & Stationery	-	5.80
Miscellaneous Expenses	416.05	146.63
	1,330.30	1,362.37

For Ishwarshakti Holdings & Traders Ltd.

Geeta K. Seksaria,
Director