

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: ishwarshakti@rediffmail.com
CIN: L51100MH1983PLC030782

August 06, 2024

To,
BSE Limited,
Corporate Relationship Department
1st Floor, Rotunda Building,
P J Towers, Dalal Street,
Mumbai - 400 001
Scrip Code: 506161

Subject: Outcome of the Board Meeting held on August 06, 2024.

Dear Sir/Madam,

Pursuant to the provisions of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we wish to inform you that the Board of Directors of the Company at its meeting held today i.e., on Tuesday, August 06, 2024 inter alia considered and approved:

1. Standalone Un-audited Financial Results of the Company for the quarter ended June 30, 2024 along with Limited Review Report for that quarter.
2. Appointment of M/s. Milan Mehta & Associates as a Secretarial Auditor of the Company for the year 2024-25.
3. Appointment of M/s. M.R.V. & Associates, Chartered Accountants as Internal Auditor of the Company for the year 2024-25.
4. Any other Business with the permission of the Chair

The detailed Standalone Financial Results would be available on the website of the Company and the website of the Stock Exchange.

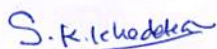
The meeting of the Board of Directors commenced at 3.00 p.m. and concluded at 3.30 p.m.

Furthermore, an extract of the aforesaid Financial Results shall be published in the manner as prescribed under SEBI (LODR) Regulations, 2015.

This is for the information and records of the Exchange.

Thanking You.

Yours faithfully,
For Ishwarshakti Holdings & Traders Limited



Sameer Khedekar
Company Secretary & Compliance Officer
Membership No. 38695

**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY 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 ended 30th June, 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: 06th August, 2024

UDIN No: 24112489BKAOCC7250

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2024 UNDER IND AS

(₹ in Thousand) (Except Earning per share)

SR No	PARTICULARS	Quarter ended (Post Demerger)			Year ended (Post Demerger)
		30/06/2024	31/03/2024	30/06/2023	31/03/2024
		Unaudited	Audited	Unaudited	Audited
	INCOME				
I	Revenue from operations (Net)	6,232.12	3,848.73	3,248.67	19,559.58
II	Other Income	137.78	502.16	93.31	819.82
III	Total Income (I+II)	6,369.90	4,350.89	3,341.98	20,379.40
IV	EXPENSES				
	(a) Cost of materials Consumed	-	-	-	-
	(b) Purchase of stock-in-trade	5,392.84	4,165.73	1,512.73	15,998.79
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(405.66)	(848.27)	(883.04)	(1,534.40)
	(d) Impairment of financial Instruments	-	-	-	-
	(e) Employee benefits expense	224.19	224.19	224.25	896.83
	(f) Finance Cost	-	0.83	-	0.96
	(g) Depreciation & amortisation expenses	-	-	-	-
	(h) Other expenses	457.39	583.50	202.58	1,362.37
	TOTAL EXPENSES (a to h)	5,668.76	4,125.98	1,056.52	16,724.55
V	Profit/(Loss) before exceptional and extraordinary items and tax (III - IV)	701.14	224.91	2,285.46	3,654.85
VI	Exceptional Items	-	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (V- VI)	701.14	224.91	2,285.46	3,654.85
VIII	Extraordinary items	-	-	-	-
IX	Profit/(Loss) before tax (VII -VIII)	701.14	224.91	2,285.46	3,654.85
X	Tax Expenses				
(i)	Current tax	141.00	390.13	390.00	600.96
(ii)	Deferred tax	24.64	104.13	0.07	20.93
XI	Profit/(Loss) for the period (IX- X)	535.50	(269.35)	1,895.39	3,032.96
XII	Other Comprehensive Income (net of tax)	-	-	(19.17)	-
XIII	Total Comprehensive Income/(Loss) for the period (XI +XII)	535.50	(269.35)	1,876.22	3,032.96
XIV	Paid Up Equity Share Capital	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	0.37	(0.19)	1.32	2.11
(ii)	Diluted	0.37	(0.19)	1.32	2.11

Notes:

- 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.
- The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meeting held on 6th August, 2024. 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.
- 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.
- "The Revenue from operations comprises Trading in Shares, Dividend & Interest Income".
- The figures for the quarter ended 31st March, 2024 are the balancing figures between the audited figures in respect of the full financial year and the reviewed year-to-date figures up to third quarter of the respective financial year.
- 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.
- 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

Geeta K. Seksaria

Geeta Seksaria
Managing Director
DIN:06960055



Place : Mumbai

Dated : 6th August, 2024