Regd., Office: Seksaria Chambers, 5th Floor, 139, Nagindas Master Road, Fort, Mumbai – 400001 Tel.: 4050 0900 - 4050 0999 E-mail ID: ishwarshakti@rediffmail.com Fax: 9122 22624989

CIN: L51100MH1983PLC030782

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 May 30, 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 Thursday, May 30, 2024 inter alia considered and approved post demerger Standalone Unaudited Financial Results for the Quarter ended on 30th June 2021, 30th June 2022, 30th June 2023, Quarter & half year ended on 30th September 2021, 30th September 2022, 30th September 2023, quarter and nine month ended on 31st December 2021, 31st December 2022, 31st December ,2023, and post demerger audited financial statement for the Quarter and year ended on 31st March 2022, 31st March, 2023 and 31st March 2024.

The detailed 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 6.00 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 Kisan Khedekar Khedekar

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ISHWARSHAKTI HOLDING & TRADERS LIMITED CIN: L51100MH1983PLC030782

	STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULT:	S FOR THE FIRST QUA			
			Quarter ended	Thousand) (Except l	
SR	PARTICULARS	,	Year ended		
No		30-06-2021	31-03-2021	30-06-2020	31-03-2021
	,	Unaudited	I Audited I linaudized I	Unaudited	Audited
		(Post Demerger)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
	INCOME		i		
ı	Revenue from operations (Net)	7,283.39	4,709.87	2,877.00	15,159.7
П	Other Income	40.29	14.91	18.00	122.5
Ш	Total Income (I+II)	7,323.68	4,724.78	2,895.00	15,282.20
IV	EXPENSES				
	(a) Cost of materials Consumed	-			•
	(b) Purchase of stock-in-trade	7,234.74	4,626.73	2,126.00	14,792.7
	(c) Changes in inventories of finished goods, work-in-progress and	(61.67)	(967.95)	(525.00)	(5,009.59
	stock-in-trade	1			•
	(d) Impairment of financial Instruments				•
	(e) Employee benefits expense	147.66	342.14	127.00	835.2
	(f) Finance Cost	0.07	2.70		3.7
	(g) Depreciation & amortisation expenses	- 1	- 1		•
	(h) Other expenses	201.38	333.54	174.00	995.5
	TOTAL EXPENSES (a to h)	7,522.18	4,337.16	1,902.00	11,617.6
	Profit/(Loss) before exceptional and extraordinary items and tax (III -				
٧	IV)	(198.50)	387.62	993.00	3,664.5
VΙ	Exceptional Items	•		•	-
	Profit/(Loss) before extraordinary items and tax (V-VI)	(198.50)	387.62	993.00	3,664.5
	Extraordinary items	-			•
	Profit/(Loss) before tax (VII -VIII)	(198,50)	387.62	993.00	3,664.59
X	Tax Expenses	1333337			
(i)	Current tax		57.62	.	57.6
• •	Deferred tax	0.07	0.08	.	0.0
	Profit/(Loss) for the period (IX- X)	(198.57)	329.92	993.00	3,606.8
	Other Comprehensive Income (net of tax)	(366.76)	22,205.79	216.00	22,898.5
	Total Comprehensive Income/(Loss) for the period (XI +XII)	(565.33)	22,535.72	1,209.00	26,505.4
	Paid Up Equity Share Capital	14,400.00	14,400.00	14,400.00	14,400.0
		14,400.00	14,400.00	14,400.00	1,09,902.4
۸V	Reserves excluding revaluation reserves	[l	1	1,09,302.4
	(as shown in the Audited Balance Sheet of previous year)	j		1	
	Earnings per share (Face Value of ₹ 10/- each)			ا م	3.6
	Basic	(0.14)	0.23	0.69	2.50
(11)	Diluted	(0.14)	0.23	0.69	2.50

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.
- 2 The above post demerger results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meeting held on 30th May,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.
- 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".
- The figures for the quarter ended 31st March, 2021 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.
- 7 Figures for the previous Period/ Year have been re-grouped/ reworked/ re-arranged wherever necessary, to make them comparable.

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For Ishwarshakti Holding & Traders Limited

Geetak. Seksavia.

Geeta Seksaria Managing Director DIN:06960055

Place : Mumbal Dated : 30th May, 2024

CHARTERED ACCOUNTANTS



INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND THREE 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 three months ended 30th June, 2021 ("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.

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 May, 2024

UDIN No: 24112489BKANXX4322

Regd., Office: Seksaria Chambers, 5th Floor, 139, Nagindas Master Road, Fort, Mumbai – 400001 Tel.: 4050 0900 - 4050 0999 E-mail ID: ishwarshakti@rediffmail.com Fax: 9122 22624989

CIN: L51100MH1983PLC030782

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 May 30, 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 Thursday, May 30, 2024 inter alia considered and approved post demerger Standalone Unaudited Financial Results for the Quarter ended on 30th June 2021, 30th June 2022, 30th June 2023, Quarter & half year ended on 30th September 2021, 30th September 2022, 30th September 2023, quarter and nine month ended on 31st December 2021, 31st December 2022, 31st December ,2023, and post demerger audited financial statement for the Quarter and year ended on 31st March 2022, 31st March, 2023 and 31st March 2024.

The detailed 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 6.00 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 Kisan Sameer Kisan Khedekar Khedekar

Digitally signed by Date: 2024.05.30 18:16:53 +05'30'

ISHWARSHAKTI HOLDING & TRADERS LIMITED CIN: L51100MH1983PLC030782

	(§ in Thousand) (Except Earning per share)							
SR	PARTICULARS		Quarter ended		Half you		Year ended	
No		30-09-2021	30-06-2021	30-09-2020	30-09-2021	30-09-2020	31-03-2021	
		Unaudited (Post Demerger)	Unaudited (Post Demerger)	Unaudited	Unaudited (Post Demerger)	Unaudited	Audited	
_	INCOME							
1	Revenue from operations (Net)	9,672.51	7,283.39	6,039.79	16,955.90	8,916.79	15,159.7	
u	Other Income	11.14	40.29	79.96	51.43	97.96	122.5	
ш	Total Income (I+II)	9,683.65	7,323.68	6,119.75	17,007.33	9,014.75	15,282.	
ſ٧	EXPENSES		,					
	(a) Cost of materials Consumed				ł		•	
	(b) Purchase of stock-in-trade	9,597.88	7,234.74	6,684.22	16,832.62	8,810.22	14,792.	
	(c) Changes in inventories of finished goods, work-in-progress and	(3,121.06)	(61.67)	(1,792.63)	(3,182.73)	(2,317.63)	(5,009.	
	stock-in-trade				1			
	(d) Impairment of financial Instruments							
	(a) Employee benefits expense	199.56	147.66	173.24	347.22	300.24	835	
	(f) Finance Cost	0.03	0.07	0.09	0.10	0.09	3	
	(g) Depreciation & amortisation expenses				-			
	(h) Other expenses	246.72	201.38	356.53	448.10	530.53	995	
	TOTAL EXPENSES (a to h)	6,923.13	7,522.18	5,421.45	14,445.31	7,323.45	11,617	
٧	Profit/(Loss) before exceptional and extraordinary items and tax (III - IV)	2,760.52	(198.50)	698.30	2,562.02	1,691.30	3,664	
vı	Exceptional Items		· i	•	-	•		
VII	Profit/(Loss) before extraordinary items and tax (V- VI)	2,760.52	(198.50)	698.30	2,562.02	1,691.30	3,664	
VIII	Extraordinary items	1		•	•			
ΙX	Profit/(Loss) before tax (VII -VIII)	2,760.52	(198.50)	698.30	2,562-02	1,691.30	3,664	
x	Tax Expenses						••••	
(1)	Current tax	23.20	. !		23.20		57	
(ii)	Deferred tax	0.06	0.07	0.08	0.13	0.08	0.	
χi	Profit/(Loss) for the period (IX- X)	2,737.26	(198.57)	698.22	2,538.69	1,691.22	3,606.	
χO	Other Comprehensive Income (net of tax)	41.58	(366.76)	399.96	(325.18)	615.96	22,898	
XIII	Total Comprehensive Income/(Loss) for the period (XI +XII)	2,778.84	(565.33)	1,098.18	2,213.51	2,307.18	26,50\$.	
ΧIV	Paid Up Equity Share Capital	14,400.00	14,400.00	14,400.00	14,400,00	14,400 00	14,400	
	Reserves excluding revaluation reserves		.,			. ,	1,09,902	
	(as shown in the Audited Balance Sheet of previous year)	i I			1		**********	
XVI	Earnings per share (Face Value of ₹ 10/- each)	l l	1		1			
ta	Basic	1.90	(0.14)	0.48	1.76	1.17	2	
4.4	Diluted	1.90	(0.14)	0.48	1.76	1.17	2	
(~)	Diluted	1.50	(0.14)]	0.40	1.70	4.47		
_	Notes:				1	1		
÷	The Alexandra Advantal of the Alexandra of the			In the first Assessed		445 46 1-11	44 - C	

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

The above post demerger results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meeting held on 30th May, 2024. The Statutory Auditors of the Compiler

ave 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 07,1993 and its net worth is less than URR 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 ("Domerged Company no.2") with Seksarla Finance Limited ("Resulting Company No 2") and their respectiv 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 offect to the term and conditions mentioned in the said scheme of Demerger.

Figures for the previous Period/Year have been re-grouped/ reworked/ re-arranged wherever necessary, to make them comparable

For ishwarshakti Holding & Traders Limited

Greeta K. Seksaria.

HOLDINGS

Managing Director DIN:05960055

Dated : 30th May, 2024

ISHWARSHAKTI HOLDING & TRADERS LIMITED CIN: L51100MH1983PLC030782

_	AS AT 30TH SEPTEMBER, 2021						
		(₹ in Th	ousand)				
	Particulars	As at 30th Sep, 2021 Post Demerger	As at 31st March, 202				
I	A - Assets						
ı	1) Financial Assets						
	(i) Cash and cash equivalents	290.23	232				
	(ii) Bank balances other than (ii) above	10.00	110				
	(iii) Loans	•					
١	(iv) Non-current investments	7,040.60	1,41,137				
	(v) Other financial assets	14.64					
	(vi) Other current assets	188.21					
١	Total Financial Assets	7,543.68	1,41,479.				
ı							
	2) Non Financial Assets	42,440,22					
	(i) Inventories	12,419.33	9,236				
	(ii) Current Tax Assets (Net)	-	o				
	(iii) Property, Plant & Equipment						
	(iv) Loans		3				
	(v) Other financial Assets	3.33					
	(vi) Other Non -current assets	1,263.16	867				
ı	(vii) Deferred tax assets (Net)	1,785.63					
Į	Total Non Financial Assets	15,471.45	10,107.				
I	Total Assets	23,015.13	1,51,587.				
ı		1					
١	B- Liabilities & Equity						
1	(a) Financial Liabilities	i					
	(i) Trade payables	l					
	 a) total outstanding dues of micro and small enterprises 	•					
	b) total outstanding dues of creditors other than micro						
	and small enterprises	7.21					
	(ii) Short term borrowings	9,348.37	10,608				
	(iii) Other Financial Current liabilities	55.64	184				
	(iv)Current tax liabilities (Net)	387.99	25				
I	Total Financial Liabilities	9,799.21	10,818				
	Total Financial Clabilities	3,733.22					
1		3,733.22					
1	(b) Non Financial Liabilities	3,733.22					
1	(b) Non Financial Liabilities (i) Long term borrowings						
1	(b) Non Financial Liabilities (i) Long term borrowings (ii) Deferred tax liabilities (Net)	•					
1	(b) Non Financial Liabilities (i) Long term borrowings	174.23	16,340				
1	(b) Non Financial Liabilities (i) Long term borrowings (ii) Deferred tax liabilities (Net) (iii) Other Non Financial Current liabilities	:	16,340 126 16,466				
1	(b) Non Financial Liabilities (i) Long term borrowings (ii) Deferred tax liabilities (Net) (iii) Other Non Financial Current liabilities (iv) Other current liabilities Total Non Financial Liabilities	174.23	16,340 126				
	(b) Non Financial Liabilities (i) Long term borrowings (ii) Deferred tax liabilities (Net) (iii) Other Non Financial Current liabilities (iv) Other current liabilities Total Non Financial Liabilities Equity	174.23 174.23	16,340 126 16,466				
	(b) Non Financial Liabilities (i) Long term borrowings (ii) Deferred tax liabilities (Net) (iii) Other Non Financial Current liabilities (iv) Other current liabilities Total Non Financial Liabilities Equity (a) Equity share capital	174.23 174.23	16,340 126 16,466				
	(b) Non Financial Liabilities (i) Long term borrowings (ii) Deferred tax liabilities (Net) (iii) Other Non Financial Current liabilities (iv) Other current liabilities Total Non Financial Liabilities Equity	174.23 174.23	16,340 126 16,466				
	(b) Non Financial Liabilities (i) Long term borrowings (ii) Deferred tax liabilities (Net) (iii) Other Non Financial Current liabilities (iv) Other current liabilities Total Non Financial Liabilities Equity (a) Equity share capital	174.23 174.23	16,340 126 16,466				



ISHWARSHAKTI HOLDING & TRADERS LIMITED CIN: L51100MH1983PLC030782

Standalone Statement of Cash Flow for the half year er	(₹ in Tho	
Particulars	As at 30th (September, 2021 (Post Demerger)	As at 31st March 2021 (Pre Demerger)
Cash flows from operating activities		
Profit / (Loss) before tax as per statement of profit and loss	2,562.02	3,664.59
Adjustments to reconcile profit before tax to net cash flows	1	
Depreciation of property, plant and equipment	-	•
Amortisation of Intangible Assets	•	-
Profit on Disposal/Write Off of Fixed Assets (Net)	455 513	-
Profit on Sales of Investement	(36.01)	-
Impairment of financial Instruments	-	-
Unrealised (gain)/loss on fair value on financial assets	(0.45)	
Interest income	(0.45)	(6.66
Finance Cost	0.10	3.70
Unrealised (Gain)/Loss	-	
Operating profit before working capital changes	2,525.66	3,661.63
Movement in Working Capital:	(0.400.70)	/F 000 C0
Decrease / (increase) in Inventories	(3,182.73)	(5,009.60
Decrease / (increase) in other non-current financial assets	(14.64)	
Decrease / (increase) in other current financial assets	(100.21)	(0.04
Decrease / (increase) in Other current assets	(188.21)	1.25
Decrease / (increase) in Other non current assets	(396.04)	
Increase / (Decrease) in Trade payable	7.21	(12.35
Increase / (Decrease) in financial liabilities	(128.85)	
Increase / (Decrease) in Other current liabilities	47.71 (1,329.89)	(170.39 (1,859.05
Cash generated from/(used in) operations	339.48	(1,639.03
Direct taxes paid, net of refunds Net cash flow from/(used in) operating activities (A)	(990.41)	(1,891.36
····· ···· ··· ··· ··· · · · · · · · ·		•
Cash flows from investing activities		
Purchase of Property, plant and equipment including CWIP	-	-
Proceeds from sale of Property, plant and equipment	-	-
Fixed Deposits placed	100.00	(10.00
Purchase of Investments	(4,500.00)	
Proceeds from Sale of Investment	6,707.87	-
Interest income	0.45	6.66
Net cash from/(used in) investing activities (B)	2,308.32	(3.34
Cook flows from financian activities		
Cash flows from financing activities	/0.40	/2 70
Finance costs	(0.10) 500.00	
Loan Taken		-,
Loan Repaid	(1,760.00)	
Dividend on equity shares Not such from ((used in) financing activities (C)	(1,260.10)	1,296.30
Net cash from/(used in) financing activities (C)	(1,260.10)	1,290.30
Net increase / (decrease) in cash and cash equivalents (A+B+C)	57.81	(598.40
Cash and Cash equivalents at the beginning of year	232.42	830.82
Cash and Cash equivalents at the end of the year	290.23	232.42
Notes:		

HOLDINGS

^{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, 2015.

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

CHARTERED ACCOUNTANTS



INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND HALF YEARLY 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 half year ended 30th September 2021 ("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.

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 May, 2024

UDIN No: 24112489BKANXY5806

Regd., Office: Seksaria Chambers, 5th Floor, 139, Nagindas Master Road, Fort, Mumbai – 400001 Tel.: 4050 0900 - 4050 0999 E-mail ID: ishwarshakti@rediffmail.com Fax: 9122 22624989

CIN: L51100MH1983PLC030782

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 May 30, 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 Thursday, May 30, 2024 inter alia considered and approved post demerger Standalone Unaudited Financial Results for the Quarter ended on 30th June 2021, 30th June 2022, 30th June 2023, Quarter & half year ended on 30th September 2021, 30th September 2022, 30th September 2023, quarter and nine month ended on 31st December 2021, 31st December 2022, 31st December ,2023, and post demerger audited financial statement for the Quarter and year ended on 31st March 2022, 31st March, 2023 and 31st March 2024.

The detailed 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 6.00 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 Kisan Sameer Kisan Khedekar Khedekar

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ISHWARSHAKTI HOLDING & TRADERS LIMITED CIN: L61100MH1983PLC030782

					(₹ in Thousand)	(Except Earning per	share)
SR		ULARS Quarter ended				Nine Months ended	
No		31-12-2021	30-09-2021	31-12-2020	31-12-2021	31-12-2020	Year ended 31.03.2021
		Unaudited (Post Demerger)	Unaudited (Post Demerger)	Unaudited	Unaudited (Post Demerger)	Unaudited	Audited
	INCOME				P 23. 22		
t	Revenue from operations (Net)	5,224.04	9,672,51	1.533.04	22,179,94	10,449.83	15,159.
И	Other Income_	25.12	11.14	9.69	76.55	107.65	122.
II	Total Income (I+II)	5,249.16	9,683.65	1,542.73	22,256,49	10,557.48	15,282.
ľ	EXPENSES					30,337.40	23,202.
	(a) Cost of materials Consumed				ľ		
	(b) Purchase of stock-in-trade	5,170.87	9,597.88	1,355.78	22,003,49	10,166,00	14,792.
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(190.91)	(3,121.06)	(1,724.01)		(4,041.64)	(5,009)
	(d) Impairment of financial Instruments	_				i i	
	(e) Employee benefits expense	199.57	199.56	192.88	546.79	493.12	
	(f) Finance Cost	0.51	0.03	0.91	0.61		835
	(g) Depreciation & amortisation expenses	0.32	0.03	0.91	0.61	1.00	3.
	(h) Other expenses	217.94	246.72	131.50			
	TOTAL EXPENSES (a to h)	5,397.98	6,923.13	[42.94]	666.04	662.03	995
	Profit/(Loss) before exceptional and extraordinary Items and tax (III		0,323.13	[42.94]	19,843.29	7,280.51	11,617.
V	-M	(148.82)	2,760.52	1,585.67	2,413.20	3,276.97	3,664.
И	Exceptional Items						
	Profit/(Loss) before extraordinary items and tax (V-VI)	(148.82)	2,760.52	1,585.67			
111	Extraordinary items	(140:01)	2,750.32	1,585.67	2,413.20	3,276.97	3,664.
X	Profit/(Loss) before tax (VII -VIII)	(148.82)	2,760.52	1,585,67			
X	Tax Expenses	(240.02)	2,700.32	1,585.67	2,413.20	3,276.97	3,664.
ö	Current tax	416.72	23.20		***		
	Deforred tax	0.07	0.06		439.92	-	57.
ď	Profit/(Loss) for the period (IX-X)	(565.61)	2,737.26	(0.08) 1,585.75	0.20		0.
11	Other Comprehensive Income (net of tax)	30.75	41.58	76.79	1,973.08	3,276.97	3,606.
m	Total Comprehensive Income/(Loss) for the period (XI +XII)	(534.86)	2,778.84		(294.43)	692.75	22,898.
	Paid Up Equity Share Capital			1,662.54	1,678.65	3,969.72	26,505.
	Reserves excluding revaluation reserves	14,400.00	14,400.00	14,400.00	14,400.00	14,400.00	14,400.
•	(as shown in the Audited Balanco Sheet of previous year)	•	• 1	.	•	-	1,09,902.
v	Earnings per share (Face Value of ₹ 10/- each)		1				
)	Basic Basic Basic Value (Face Value of C 10/- each)	/a = 0.				Ţ	
	Diluted	(0.39) (0.39)	1.90 1.90	1.10 1.10	1.37 1.37	2.28 2.28	2. 2.

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.

The above post demerger results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meeting held on 30th May, 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.

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

The Hon. National Company Law Tribunal, Mumbal Bench vide its order dated 10th April, 2024 has approved the Scheme of Arrangement of Seksaria Industries Private Limited ("Demorged 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 Demorger.

6 Figures for the previous Period/ Year have been re-grouped/ reworked/ re-arranged wherever necessary, to make them comparable.

For Ishwarshakti Holding & Traders Limited

HOLDINGS &

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Dated : 30th May, 2024

Place : Mumbai

Managing Director DIN:06960055

CHARTERED ACCOUNTANTS



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 2021 ("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.

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 May, 2024

UDIN No: 24112489BKANXZ3464

Regd., Office: Seksaria Chambers, 5th Floor, 139, Nagindas Master Road, Fort, Mumbai – 400001 Tel.: 4050 0900 - 4050 0999 E-mail ID: ishwarshakti@rediffmail.com Fax: 9122 22624989

CIN: L51100MH1983PLC030782

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 May 30, 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 Thursday, May 30, 2024 inter alia considered and approved post demerger Standalone Unaudited Financial Results for the Quarter ended on 30th June 2021, 30th June 2022, 30th June 2023, Quarter & half year ended on 30th September 2021, 30th September 2022, 30th September 2023, quarter and nine month ended on 31st December 2021, 31st December 2022, 31st December ,2023, and post demerger audited financial statement for the Quarter and year ended on 31st March 2022, 31st March, 2023 and 31st March 2024.

The detailed 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 6.00 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 Kisan Sameer Kisan Khedekar Khedekar

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ISHWARSHAKTI HOLDING & TRADERS LIMITED CIN: L51100MH1983PLC030782

			(\$1	in Thousand) (Excep	t Earning per share)	
SR	PARTICULARS		Quarter ended		Year en	ided
No	<u>l_</u> .	31-03-2022	31-12-2021	31-03-2021	31-03-2022	31-03-2021
		Audited (Post Demerger)	Unaudited (Post Demerger)	Audited	Audited (Post Demerger)	Audited
	INCOME					
1	Revenue from operations (Net.)	5,839.15	5,224.04	4,709.87	28,019.09	15,159.7
11	Other Income	11.51	25.12	14.91	88.06	122.5
	Total Income (I+II)	5,850.66	5,249.16	4,724.78	28,107.15	15,282.2
	EXPENSES					
	(a) Cost of materials Consumed	1	. 1	• 1		•
	(b) Purchase of stock-in-trade	6,009.88	5,170.87	4,626.73	28,013.37	14,792.7
	(c) Changes in Inventories of Einished goods, work-in-progress and stock-in-trade	\$30.51	(190.91)	(967.95)	(2,843.13)	(5,009.9
	(d) impairment of financial instruments	- 1 - 1			·	•
	(a) Employee benefits expense	199.56	199.57	342.14	746.35	835.2
	(f) Finance Cost	1.47	0.51	2.70	2.08	3.1
	(g) Depreciation & amortisation expenses	- 1 - 1			· •	-
	(h) Other expenses	880.10	217.94	333.54	1,546.14	995.5
	TOTAL EXPENSES (a to h)	7,621.52	5,397.98	4,337.16	27,464.81	11,617.6
	Profit/(Loss) before exceptional and extraordinary Items and tax (iii - IV)	(1,770.86)	(148.82)	387.62	642.34	3,664.
	Exceptional items		•			•
Vα	Profit/(Loss) before extraordinary Items and tax (V- VI)	(1,770.86)	(148.82)	387.62	642.34	3,664.
VIII	Extraordinary Items		•		•	•
£Χ	Profit/(Loss) before tax (VII -VIII)	(1,770.86)	(148.82)	387.62	642.34	3,664.
X	Tax Expenses					
	Current tax	(491.49)	416.72	57.62	(51.57)	57.
	Deferred tax	0.07	0.07	0.08	0.27	0.
	Profit/(Loss) for the period (IX- X)	(1,279.44)	(565.61)	329.92	693.64	3,606.
	Other Comprehensive Income (net of tax)	42.13	30.75	22,205.79	(252.30)	22,898.
XIII	Total Comprehensive Income/(Loss) for the period (XI+XII)	(1,237.31)	(\$34.86)	22,535.72	441.34	26,505.
	Paid Up Equity Share Capital	14,400.00	14,400.00	14,400.00	14,400.00	14,400.
χV	Reserves excluding revaluation reserves	1 . [.	• 1	(3,130.48)	1,09,902.
	(as shown in the Audited Balance Sheet of previous year)	1 1		1	ı 1	
	Earnings per share (Face Value of ` 10/- each)	l i			1	
	Basic	(0.89)	(0.39)	0.23	0.48	2.
(ii)	Diluted	(0.89)	(0.39)	0.23	0.48	2.

- Notes:
 The Audited 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 empanies 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 post demerger results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meeting held on 30th May, 2024.
- 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*.
- The Hon. National Company Law Tribunal, Mumbal Bench vide its order dated 10th April, 2024 has approved the Scheme of Arrangement of Seksaria Industries Private Limited ("Demerged Compan No.1") and Soksaria Agritech Private Umited ("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.
 The figures for the quarter ended 31st March, 2022 and 31st March, 2021 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.
- 7 Figures for the previous Period/Year have been re-grouped/ reworked/ re-arranged wherever necessary, to make them comparable.

For Ishwarshakti Holding & Traders Limited

breeta k. Jeksaria.

MUMBAI MUMBAI

Place: Mumbal Dated : 30th May, 2024 Geeta Seksaria Managing Director DIN:06960055

ISHWARSHAKTI HOLDING & TRADERS LIMITED CIN: L51100MH1983PLC030782

Particulars		STATEMENT OF AUDITED STANDALONE ASSETS AS AT 31ST MARCH, 2022	S AND LIABILITIES	-	
Particulars		NO AT DEST FRANCING BOOK			
1) Financial Assets 222.13 232.42 (ii) Bank balances other than (ii) above 10.50 110.00 (iii) Loans 7,135.71 1,41,137.52 (v) Other financial assets 7,135.71 1,41,137.52 (vi) Other financial assets 7,370.89 1,41,479.94 (ii) Current assets 7,370.89 1,41,479.94 (ii) Inventories 12,079.73 9,236.60 (iii) Current Tax Assets (Net) 1,40.79.94 (iii) Property, Plant & Equipment		Particulars	,2022	As at 31st March, 2021	
1) Financial Assets 222.13 232.42 (ii) Bank balances other than (ii) above 10.50 110.00 (iii) Loans 7,135.71 1,41,137.52 (v) Other financial assets 7,135.71 1,41,137.52 (vi) Other financial assets 7,370.89 1,41,479.94 (ii) Current assets 7,370.89 1,41,479.94 (ii) Inventories 12,079.73 9,236.60 (iii) Current Tax Assets (Net) 1,40.79.94 (iii) Property, Plant & Equipment	٦	A		-	
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(vii) Deferred tax assets (Net) Total Non Financial Assets Total Assets Total Assets 15,248.06 10,107.23 Total Assets 22,618.95 1,51,587.17 B- Liabilities & Equity (a) Financial Liabilities (i) Trade payables	-		1,405.08		
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(ii) Deferred tax liabilities (Net)	1	rotal Financial Liabilities	2,467.21	10,618.17	
(i) Long term borrowings	-	(b) Non Financial Liabilities			
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Total Non Financial Liabilities 8,862.22 16,466.57 Equity (a) Equity share capital 14,400.00 14,400.00 (b) Other Equity (3,130.48) 1,09,902.43 Total Equity 11,269.52 1,24,302.43	1		•		
Equity (a) Equity share capital (b) Other Equity Total Equity 14,400.00 14,400.00 (3,130.48) 1,09,902.43		(iv) Other current liabilities	13.85	126.50	
(a) Equity share capital 14,400.00 14,400.00 (b) Other Equity (3,130.48) 1,09,902.43 Total Equity 11,269.52 1,24,302.43		Total Non Financial Liabilities	8,862.22	16,466.57	
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Total Equity 11,269.52 1,24,302.43					
	1	for anice Educa	(3,130.48)	1,09,902.43	
Total Habilities and Faulty 22.618.05 4.51.507.47		Total Equity	11,269.52	1,24,302.43	
		Total Liabilities and Equity	22,618.95	1,51,587.17	



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CIN: L51100MH1983PLC030782

Standalone Statement of Cash Flow for the Year en	(₹ in Thou	isand)
Particulars .	As at 31th March, 2022 (Post Demerger)	As at 31st March 2021 (Pre Demerger)
Cash flows from operating activities		
Profit / (Loss) before tax as per statement of profit and loss	642.34	3,664. 5 9
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)	45.5	-
Profit on Sales of Investement	(36.01)	-
Impairment of financial Instruments	-	-
Unrealised (gain)/loss on fair value on financial assets	(2-05)	
Interest income	(0.95)	(6.66
Finance Cost	2.08	3.70
Unrealised (Gain)/Loss	607.46	2 661 62
Operating profit before working capital changes	607.46	3,661.63
Movement in Working Capital:	(2.842.12)	(5,009.60
Decrease / (increase) in Inventories	(2,843.13)	0.02
Decrease / (increase) in other non-current financial assets	3.33	(0.04
Decrease / (increase) in other current financial assets	1	1.25
Decrease / (increase) in Other current assets	(2.55) (537.96)	(514.06
Decrease / (increase) in Other non current assets	238.23	(12.35
Increase / (Decrease) in Trade payable Increase / (Decrease) in financial liabilities	(85.51)	184.49
Increase / (Decrease) in Thiancial Habilities Increase / (Decrease) in Other current liabilities	(112.66)	(170.39
Cash generated from/(used in) operations	(2,732.79)	(1,859.05
Direct taxes paid, net of refunds	26.26	(32.31
Net cash flow from/(used in) operating activities (A)	(2,706.53)	(1,891.36
		-
Cash flows from investing activities Purchase of Property, plant and equipment including CWIP	_	_
Proceeds from sale of Property, plant and equipment including CWIP		_
Fixed Deposits placed	99.50	(10.00
Purchase of Investments	(4,500.00)	(10.00
Proceeds from Sale of Investment	6707.87	•
Interest income	0.95	6.66
Net cash from/(used in) investing activities (B)	2308.32	(3.34
rec cash from / (asea m) meesting activities (b)	2500.02	(0.0-1
Cash flows from financing activities		
Finance costs	(2.08)	(3.70
Loan Taken	2150.00	1300.0
Loan Repaid	(1,760.00)	•
Dividend on equity shares		
Net cash from/(used in) financing activities (C)	387.92	1,296.30
Net increase / (decrease) in cash and cash equivalents (A+B+C)	(10.29)	(598.40
Cash and Cash equivalents at the beginning of year	232.42	830.82
Cash and Cash equivalents at the end of the year	222.13	232.42

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, 2015.

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

CHARTERED ACCOUNTANTS

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

To, The Board of Directors of Ishwarshakti Holdings & Traders Limited

Opinion

We have audited the accompanying Statement of standalone financial results of **Ishwarshakti Holdings** & **Traders Limited** ('the Company') for the quarter and year ended 31st March, 2022 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended ('the Regulation').

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

- a. is presented in accordance with the requirements of Regulation 33 of the Regulations; and
- b. gives a true and fair view in conformity with Indian Accounting Standard 34 "Interim Financial Reporting", (Ind AS 34") 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 net profit and total comprehensive income and other financial information of the Company for the quarter and year ended 31st March, 2022.

Basis for Opinion

We conducted our audit of the Statement in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of 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 Standalone Financial Results 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 ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Standalone Financial Results

This Statement, is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled on the basis of standalone financial statements for the year ended 31st March, 2022. The Company's Board of Directors are responsible for the preparation and presentation of the Standalone Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS 34, 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

CHARTERED ACCOUNTANTS

provisions of the Act for safeguarding 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 the 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 Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors 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 are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results 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 Standalone Financial Results.

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 Standalone Financial Results, 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the 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 ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in

CHARTERED ACCOUNTANTS

our auditor's report to the related disclosures in the Statement 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 Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

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 results for the quarter ended 31st March, 2022 being the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2022 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to limited review by us, as required under the Regulations.

Our opinion is not modified in respect of the above matter.

For B L Dasharda & Associates

Chartered Accountants

Firm Registration Number: 112615W

CA Sushant Mehta

Partner

Membership Number: 112489

Place: Mumbai

Date: 30th May, 2024

UDIN: 24112489BKANYA9743

Regd., Office: Seksaria Chambers, 5th Floor, 139, Nagindas Master Road, Fort, Mumbai – 400001 Tel.: 4050 0900 - 4050 0999 E-mail ID: ishwarshakti@rediffmail.com Fax: 9122 22624989

CIN: L51100MH1983PLC030782

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 May 30, 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 Thursday, May 30, 2024 inter alia considered and approved post demerger Standalone Unaudited Financial Results for the Quarter ended on 30th June 2021, 30th June 2022, 30th June 2023, Quarter & half year ended on 30th September 2021, 30th September 2022, 30th September 2023, quarter and nine month ended on 31st December 2021, 31st December 2022, 31st December ,2023, and post demerger audited financial statement for the Quarter and year ended on 31st March 2022, 31st March, 2023 and 31st March 2024.

The detailed 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 6.00 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 Kisan Sameer Kisan Khedekar Khedekar

Digitally signed by Date: 2024.05.30 18:16:53 +05'30'

Place : Mumbai Dated : 30th May, 2024

	STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESUL		(7 in The	and) (Except Earnin	
					Year ended (Po
SR	PARTICULARS	Quarte	r ended (Post Deme	erger)	Demerger)
No		30-06-2022	31-03-2022	30-06-2021	31-03-2022
		Unaudited	Audited	Unaudited	Audited
	INCOME			0	- NOOKCO
ı	Revenue from operations (Net)	1,323.65	5,839.15	7,283.39	28,019.0
11	Other Income	11.28	11.51	40.29	88.0
111	Total Income (I+II)	1,334.93	5,850.66	7,323.68	28,107.1
١٧	EXPENSES				
	(a) Cost of materials Consumed (b) Purchase of stock-in-trade				-
	(c) Changes in inventories of finished goods, work-in-progress and	996.59	6,009.88	7,234.74	28,013.3
	stock-in-trade	1,195.83	530.51	(61.67)	(2,843.1
	(d) Impairment of financial instruments	_		_	
	(e) Employee benefits expense	215.63	199.56	147.66	746.3
	(f) Finance Cost	0.17	1.47	0.07	2.0
	(g) Depreciation & amortisation expenses	•	•	•	
	(h) Other expenses	218.22	880.10	201.38	1,546.1
	TOTAL EXPENSES (a to h)	2,626.44	7,621.52	7,522.18	27,464.8
٧	Profit/(Loss) before exceptional and extraordinary items and tax (III -	(1,291.51)	(1,770.86)	(198.50)	642.3
١,,	IV) Exceptional Items	(-,-52.54)	(2,,,000)	(430.30)	042.3
	Profit/(Loss) before extraordinary items and tax (V- Vi)				:
	Extraordinary items Extraordinary items	(1,291.51)	(1,770.86)	(198.50)	642.3
	Profit/(Loss) before tax (VII -VIII)	(1,291.51)	(1,770.86)	/100 FA	
X	Tax Expenses	14,431.31/	(1,770.80)	(198.50)	642.3
(i)	Current tax	(0.31)	(491.49)	_	(51.5
(ii)	Deferred tax	0.07	0.07	0.07	0.2
	Profit/(Loss) for the period (IX-X)	(1,291.27)	(1,279.44)	(198.57)	693.6
	Other Comprehensive Income (net of tax)	28.49	42.13	(366.76)	(252.3
(III	Total Comprehensive Income/(Loss) for the period (XI +XII)	(1,262.78)	(1,237.31)	(565.33)	441.3
	Paid Up Equity Share Capital	14,400.00	14,400.00	14,400.00	14,400.0
XV	Reserves excluding revaluation reserves				(3,130.4
	(as shown in the Audited Balance Sheet of previous year)		ŀ		
	Earnings per share (Face Value of ₹ 10/- each)		Ī		
	Basic Diluted	(0.90)	(0.89)	(0.14)	0.4
107	Diloteo			(0.14)	0.4
_		(0.90)	(0.89)	10.14/	
	Notes:	(0.90)]		(0.24/	
1					
1	The Unaudited Standalone Financial Results have been prepared in a	cordance with the re	ecognition and mea	surement principles	provided in India
1		cordance with the re	ecognition and mea	surement principles	provided in India
1	The Unaudited Standalone Financial Results have been prepared in a Accounting Standards (IndAS 34), the provisions of the Companies Act,	ccordance with the re	ecognition and mea	surement principles	provided in India
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Geeta Seksaria Managing Director DIN:06960055

CHARTERED ACCOUNTANTS



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, 2022 ("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.

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 May, 2024

UDIN No: 24112489BKANYB4160

Regd., Office: Seksaria Chambers, 5th Floor, 139, Nagindas Master Road, Fort, Mumbai – 400001 Tel.: 4050 0900 - 4050 0999 E-mail ID: ishwarshakti@rediffmail.com Fax: 9122 22624989

CIN: L51100MH1983PLC030782

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 May 30, 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 Thursday, May 30, 2024 inter alia considered and approved post demerger Standalone Unaudited Financial Results for the Quarter ended on 30th June 2021, 30th June 2022, 30th June 2023, Quarter & half year ended on 30th September 2021, 30th September 2022, 30th September 2023, quarter and nine month ended on 31st December 2021, 31st December 2022, 31st December ,2023, and post demerger audited financial statement for the Quarter and year ended on 31st March 2022, 31st March, 2023 and 31st March 2024.

The detailed 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 6.00 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 Kisan Sameer Kisan Khedekar Khedekar

Digitally signed by Date: 2024.05.30 18:16:53 +05'30'

ISHWARSHAKTI HOLDING & TRADERS LIMITED CIN: L51100MH1983PLC030782

	(₹ in Thousand) (Except Earning per share)						
SR	PARTICULARS	Quarter en	Quality ended (POSt Demersel) I han year ended (Post Demersel) I		Half year ended (Post Demerger		Year ended (Post Demerge
No		30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021	31-03-2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	INCOME						
ı	Revenue from operations (Net)	5,447.03	1,323.65	9,672.51	6,770,68	16.955.90	28,019.0
11	Other Income	10.84	11.28	11.14	22.12	51.43	88.0
111	Total Income (I+II)	5,457.87	1,334.93	9,683.65	6,792,80	17,007.33	28,107.
IV	EXPENSES	1			-,,,,,,,,,	37,507,55	20,10
	(a) Cost of materials Consumed	1 . 1					١.
	(b) Purchase of stock-in-trade	5.066.43	996.59	9,597.88	6.063.02	16,832.62	28,013.3
	(c) Changes in inventories of finished goods, work-in-progress and	(1,249,44)	1.195.83	(3,121.06)			(2,843.1
	stock-in-trado	1 1	-,	(-,,	(00.02)	(5,152.75,	(0,0-0
	(d) impairment of financial instruments	1					
	(e) Employee benefits expanse	215.62	215.63	199.56	431.25	347.22	746.3
	(f) Finance Cost	0.04	0.17	0.03	0.21	0.10	2.0
	(g) Depreciation & amortisation expenses	1	•				
	(h) Other expenses	255.62	218.22	246.72	473.84	448.10	1,546.1
	TOTAL EXPENSES (a to h)	4,288.27	2,626,44	6,923.13	6.914.71	14,445.31	27,464.8
٧	Profit/(Loss) before exceptional and extraordinary items and tax (iii - IV)	1,169.60	(1,291.51)	2,760.52	(121.91)	2,562.02	642.3
٧ı	Exceptional items	•	. 1-10-0-10-1	•	1	1,502.01	
VII	Profit/(Loss) before extraordinary Items and tax (V- VI)	1,169,60	(1,291.51)	2,760.52	(121.91)	2,562.02	642.3
VIII	Extraordinary items		12,200.027			2,302.02	
ΙX	Profit/(Loss) before tax (VII-VIII)	1,169.60	(1,291.51)	2,760.52	(121.91)	2,562.02	642.3
X	Tax Exponses	1	15,553,00		122332)	2,302.02	
(i)	Current tax		(0.31)	23.20	(0.31)	23.20	(51.5
(ii)	Deferred tax	0.07	0.07	0.06	0.14	0.13	(31.3
XI	Profit/(Loss) for the period (IX- X)	1,169.53	(1,291.27)	2,737.26	(121,74)	2,538.69	693.6
XII	Other Comprehensive Income (not of tax)	47,98	28.49	41.58	76.47	(325.18)	(252.3
XIII	Total Comprehensive Income/(Loss) for the period (XI +XII)	1,217.51	(1,262.78)	2,778.84	(45.27)	2213.51	441.3
VIX	Paid Up Equity Share Capital	14,400.00	14,400.00	14,400.00	14,400.00	14,400.00	14,400.0
XV	Reserves excluding revaluation reserves	1 .,	**,*****	14,400.00	14,400.00	14,400.00	
	(as shown in the Audited Balance Sheet of previous year)	, i	·	•	•	•	{3,130.4
XVI	Earnings per share (Face Value of ₹ 10/- each)	1					
(0)	Basic	0.81	/a aas				
	Diluted	0.81	(0.90)	1.90	(0.08)	1.76	0.4
÷		0.51	(0.90)	1.90	(0.08)	1.76	0.4

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 post demerger results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meeting held on 30th May, 2024. The Statutory

Auditors of the Company have carried out a Limited Review of the aforesald 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 not worth is less than INR 250 crores.

4 The Revenue from operations comprises Trading in Shares, Dividend & Interest Income*.

The Hon. National Company Law Tribunal, Mumbal Bench vide its order dated 10th April, 2024 has approved the Schame of Arrangement of Seksaria Industries Private Limited ("Demerged Compan io.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 wherever necessary, to make them comparable.

For Ishwarshakti Holding & Traders Limited

HOLDINGS

Geeta K. Jeksaria. Geeta Seksaria

Place: Mumbal Dated : 30th May, 2024 Managing Director DIN:06960055

ISHWARSHAKTI HOLDING & TRADERS LIMITED CIN: L51100MH1983PLC030782

A - 1) (i)	rticulars Assets		ousand) merger As at 31st March 2022
A - 1) (i) (i	Assets		
1)			
1)			
(i) (Financial Assets		
- Kii)	Cash and cash equivalents	128,49	222.1
	Bank balances other than (ii) above	10.50	10.5
	Loans	•	•
(iv)	Non-current investments	7,232.28	7,135.7
	Other financial assets	0.13	-
(VI)	Other current assets	403.53	2.9
Tot	al Financial Assets	7,774.93	7,370.8
2)	Non Financial Assets		
	Inventories	12,133.34	12,079.7
an-	Current Tax Assets (Net)	10,000,0	
(10)	Property, Plant & Equipment		-
	Loans		-
	Other financial Assets	-	
	Other Non -current assets	1,433.86	1,405.0
(Vii)) Deferred tax assets (Net)	1,743.03	1,763.2
Tot	al Non Financial Assets	15,310.23	15,248.0
	Total Assets	23,085.16	22,618.9
B-	Liabilities & Equity		
	Financial Liabilities		
- 1 (1)	Trade payables	ļ	
	a) total outstanding dues of micro and small enterprises	•	•
	b) total outstanding dues of creditors other than micro and small enterprises		-
700) Short term borrowings	157.13 990.00	238.2
	i) Other Financial Current liabilities	98.98	2,150.0 98.9
	Current tax liabilities (Net)	30.30	90.5
Tot	al Financial Liabilities	1,246.11	3 403 3
'"	ar a monition flabilities	1,240.11	2,487.2
	Non Financial Liabilities		
	Long term barrowings	10,608.37	8,848.3
(B)	Deferred tax liabilities (Net)		•
7) Other Non Financial Current liabilities	1 : 1	-
(10) Other current liabilities	6.43	13.8
(iii (iv	· · · · · · · · · · · · · · · · · · ·		
(iv	al Non Financial Liabilities	10,614.80	8,862.2
(iv		10,614.80	8,862.2
(iv Tot: Equ	ilty		
Tota Equ (a)	ilty Equity share capital	14,400.00	14,400.0
Tota Equ (a)	ilty		14,400.0 (3,130.4
Total Equ (a) (b)	ilty Equity share capital	14,400.00	14,400.0



Standalone Statement of Cash Flow for the half year en	(₹ in Tho	
	(Post De	merger)
Particulars	As at 30th	As at 31th March
	September, 2022	2022
Cash flows from operating activities		
Profit / (Loss) before tax as per statement of profit and loss	(121.91)	642.34
Adjustments to reconcile profit before tax to net cash flows	(121.91)	042.34
Depreciation of property, plant and equipment]	_
Amortisation of Intangible Assets	<u>-</u>	
Profit on Disposal/Write Off of Fixed Assets (Net)	<u>.</u>	ļ <u>.</u>
Profit on Sales of Investement	-	(36.01
Impairment of financial Instruments		,55,52
Unrealised (gain)/loss on fair value on financial assets	_	
Interest income	(0.13)	(0.95
Finance Cost	0.21	2.08
Unrealised (Gain)/Loss		
Operating profit before working capital changes	(121.83)	607.46
Movement in Working Capital:	(,	
Decrease / (increase) in Inventories	(53.61)	(2,843.13
Decrease / (increase) in other non-current financial assets	(0.13)	
Decrease / (increase) in other current financial assets		3.33
Decrease / (increase) in Other current assets	(400.98)	
Decrease / (increase) in Other non current assets	(28.78)	
Increase / (Decrease) in Trade payable	(81.10)	238.23
Increase / (Decrease) in financial liabilities	, , ,	(85.51)
Increase / (Decrease) in Other current liabilities	(7.44)	(112.66
Cash generated from/(used in) operations	(693.87)	(2,732.79)
Direct taxes paid, net of refunds	0.31	26.26
Net cash flow from/(used in) operating activities (A)	(693.56)	(2,706.53)
Cash flows from investing activities		
Purchase of Property, plant and equipment including CWIP		
Proceeds from sale of Property, plant and equipment	-	•
Fixed Deposits placed	-	00.50
Purchase of Investments	_	99.50 (4,500.00)
Proceeds from Sale of Investment	·	6,707.87
Interest income	0.13	
Net cash from/(used in) investing activities (B)	0.13 0.13	0.95 2,308.32
mer dash from (dasa m) mreating activities (B)	0.13	2,308.32
Cash flows from financing activities		
Finance costs	(0.21)	(2.08)
Loan Taken	600.00	2150.00
Loan Repaid	- 1	(1,760.00)
Dividend on equity shares	•	(2,, 22,00)
Net cash from/(used in) financing activities (C)	599.79	387.92
Net increase / (decrease) in cash and cash equivalents (A+B+C)	(02.64)	/40 503
Cash and Cash equivalents at the beginning of year	(93.64)	(10.29)
Cash and Cash equivalents at the end of the year	222.13	232.42
Votes:	128.49	222.13

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, 2015.
 Previous year's figures have been regrouped and rearranged wherever necessary.



CHARTERED ACCOUNTANTS



INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND HALF YEARLY 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 half year ended 30th September 2022 ("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.

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

(5 Novi 112615W 77 112615W 77 12615W 77 12615W

CA Sushant Mehta

Partner

Membership Number: 112489

Place: Mumbai

Date: 30th May, 2024

UDIN No: 24112489BKANYC3656

Regd., Office: Seksaria Chambers, 5th Floor, 139, Nagindas Master Road, Fort, Mumbai – 400001 Tel.: 4050 0900 - 4050 0999 E-mail ID: ishwarshakti@rediffmail.com Fax: 9122 22624989

CIN: L51100MH1983PLC030782

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 May 30, 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 Thursday, May 30, 2024 inter alia considered and approved post demerger Standalone Unaudited Financial Results for the Quarter ended on 30th June 2021, 30th June 2022, 30th June 2023, Quarter & half year ended on 30th September 2021, 30th September 2022, 30th September 2023, quarter and nine month ended on 31st December 2021, 31st December 2022, 31st December ,2023, and post demerger audited financial statement for the Quarter and year ended on 31st March 2022, 31st March, 2023 and 31st March 2024.

The detailed 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 6.00 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 Kisan Sameer Kisan Khedekar Khedekar

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ISHWARSHAKTI HOLDING & TRADERS LIMITED CIN: L51100MH1983PLC030782

	{₹ in Thousand} (Except Earning per share)						
SR		Quarter ended (Post Demerger)			Nine Months ended (Post Demerger)		Year ended (Post Demerger)
No		31-12-2022	30-09-2022	31-12-2021	31-12-2022	31-12-2021	31-03-2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	INCOME						
1	Revenue from operations (Net)	4,798.66	5,447.03	5,224.04	11,569.34	22,179.94	28,019.0
II	Other Income	29.51	10.84	25.12	51.63	76.55	88.0
111	Total Income (I+II)	4,828.17	5,457.87	5,249.16	11,620.97	22,256.49	28,107.19
IV	EXPENSES						•
	(a) Cost of materials Consumed		-				
	(b) Purchase of stock-in-trade	4,545.20	5,066.43	5,170.87	10,608.22	22,003.49	28,013.33
	(c) Changes in Inventories of finished goods, work-in-progress and	(352.20)	(1,249.44)	(190.91)	(405.81)	(3,373.64)	(2,843.1
	stock-in-trade	, i	, ,	1	,		•
	(d) Impairment of financial Instruments	•					
	(e) Employee benefits expense	215.63	215.62	199.57	646.88	546.79	746.3
	(f) Finance Cost	0.03	0.04	0.51	0.24	0.61	2.0
	(g) Depreciation & amortisation expenses					•	
	(h) Other expenses	229.62	255.62	217.94	703.46	666.04	1,546,14
	TOTAL EXPENSES (a to h)	4,638.28	4,288,27	5,397.98	11,552.99	19,843.29	27,464.81
	Profit/(Loss) before exceptional and extraordinary items and tax (III -						
٧	וא	189.89	1,169.60	(148.82)	67.98	2,413.20	642.34
٧ı	Exceptional Items						
VII	Profit/(Loss) before extraordinary Items and tax (V- VI)	189.89	1,169.60	(148,82)	67.98	2,413,20	642.34
	Extraordinary Items		- 4,555,55	45.55.67		-,1-5.50	•
ΙX	Profit/(Loss) before tax (VII -VIII)	189.89	1,169.60	(148.82)	67.98	2,413.20	642.34
	Tax Expenses		4,5,5,0,0			2,123.20	0.0.5
(i)	Current tax	2.33		416.72	2.02	439.92	(51.5
(11)	Deferred tax	0.06	0.07	0.07	0.20	0.20	0.27
XI	Profit/(Loss) for the period (IX- X)	187,50	1,169,53	(565.61)	65.76	1,973.08	693.64
XII	Other Comprehensive Income (net of tax)	61.33	47.98	30.75	137.80	(294.43)	(252.30
XIII	Total Comprehensive Income/(Loss) for the period (XI+XII)	248.83	1,217.51	(534.86)	203.56	1,678.65	441.34
ΧIV	Paid Up Equity Share Capital	14,400.00	14,400.00	14,400.00	14,400.00	14,4CC.00	14,400.00
	Reserves excluding revaluation reserves	,	,	1-,	**,*****		(3,130.48
	(as shown in the Audited Balance Sheet of previous year)	·	-	1	.	·	13,130.40
XVI	Earnings per share (Face Value of ₹ 10/- each)]			
	Basic	0.13	0.81	(0.39)	0.05	1.37	0.4
	Diluted	0.13	0.81	(0.39)	0.05	1.37	0.48

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.

The above post demerger results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meeting held on 30th May, 2024. The Statutory Auditors of the Company have carried out a Umited Review of the aforesaid results in terms of Regulation 33 of SEBI (Listing Obligations and Disclosur

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.

4 "The Revenue from operations comprises Trading in Shares, Dividend & Interest Income

Place : Mumbal

Dated : 30th May, 2024

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 he 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 Figures for the previous Period/ Year have been re-grouped/ reworked/ re-arranged wherever necessary, to make them comparable.

For Ishwarshakti Holding & Traders Limited

HOLDINGS

Beetakileksaria. Geeta Seksaria

Managing Director DIN:06960055

CHARTERED ACCOUNTANTS



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, 2022 ("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.

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

112615W/37

CA Sushant Mehta

Partner

Membership Number: 112489

Place: Mumbai

Date: 30th May 2024

UDIN No: 24112489BKANYD6404

Regd., Office: Seksaria Chambers, 5th Floor, 139, Nagindas Master Road, Fort, Mumbai – 400001 Tel.: 4050 0900 - 4050 0999 E-mail ID: ishwarshakti@rediffmail.com Fax: 9122 22624989

CIN: L51100MH1983PLC030782

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 May 30, 2024.

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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 Kisan Sameer Kisan Khedekar Khedekar

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ISHWARSHAKTI HOLDING & TRADERS LIMITED CIN: L51100MH1983PLC030782

			R ENDED 31ST MARC		Except Earning	per sharel
SR	PARTICULARS	Quarter	ended (Post Demerg			Post Demerge
No		31-03-2023	31-12-2022	31-03-2022	31-03-2023	31-03-2022
		Audited	Unaudited	Audited	Audited	Audited
	INCOME		01100011120	Mounted	Addited	Addition
ŧ	Revenue from operations (Net)	515.55	4,798.66	5,839.15	12,084.89	28,019
Ħ	Other Income	0.14	29.51	11.51	51.77	88
EII	Total Income (I+II)	515.69	4,828.17	5,850.66	12,136.66	28,107
IV	EXPENSES		•		42,000,00	
	(a) Cost of materials Consumed		•			
	(b) Purchase of stock-in-trade	443.90	4,545.20	6,009.88	11,052.12	28,013
	(c) Changes in inventories of finished goods, work-in-progress and	895.48	(352.20)	530.51	489.67	{2,843
	stock-in-trade					
	(d) Impairment of financial Instruments	- 1	•		· • •	
	(e) Employee benefits expense	215.62	215.63	199.56	862.50	740
	(f) Finance Cost	0.37	0.03	1.47	0.61	
	(g) Depreciation & amortisation expenses	1 .	•			
	(h) Other expenses	263.74	229.62	830.10	967.20	1,540
	TOTAL EXPENSES (a to h)	1,819.11	4,638.28	7,621.52	13,372.10	27,464
٧	Profit/(Loss) before exceptional and extraordinary items and tax (iii - iV)	(1,303.42)	189.89	(1,770.86)	(1,235.44)	642
VI	Exceptional Items	<u>·</u> T	•	•		
VII	Profit/(Loss) before extraordinary items and tax (V-VI)	(1,303.42)	189.89	(1,770.86)	(1,235.44)	642
VIII	Extraordinary items				•	
IX	Profit/(Loss) before tax (VII -VIII)	(1,303.42)	189.89	(1,770.86)	(1,235.44)	G42
X	Tax Expenses					
(1)	Current tax	(19.01)	2.33	(491.49)	(16.99)	(5:
(ii)	Deferred tax	0.07	0.06	0.07	0.27	
XI	Profit/(Loss) for the period (IX- X)	(1,284.48)	187.50	(1,279.44)	(1,218.72)	693
XII	Other Comprehensive Income (net of tax)	68.79	61.33	42.13	206.59	(252
KIH	Total Comprehensive Income/(Loss) for the period (XI +XII)	(1,215.69)	248.83	(1,237.31)	(1,012.13)	441
(IV	Paid Up Equity Share Capital	14,400.00	14,400.00	14,400.00	14,400.00	14,400
KV	Reserves excluding revaluation reserves				(4,142.61)	(3,130
	(as shown in the Audited Balance Sheet of previous year)					,.,
	Earnings per share (Face Value of ₹ 10/- each)					
{i}	Earnings per share (Face Value of ₹ 10/- each) Basic	(0.89)	0.13	(0.89)	(0.85)	O
{i}	Earnings per share (Face Value of ₹ 10/- each)	(0.89) (0.89)	0.13 0.13	(0.89) (0.89)	(0.85) (0.85)	0
(i)	Earnings per share (Face Value of ₹ 10/- each) Basic Diluted				- 1	
(i) [ii)	Earnings per share (Face Value of ₹ 10/- each) Basic Diluted Notes:	(0.89)	0.13	(0.89)	(0.85)	
(i) [ii)	Earnings per share (Face Value of ₹ 10/- each) Basic Diluted	(0.89)	0.13	(0.89)	(0.85)	
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ISHWARSHAKTI HOLDING & TRADERS LIMITED CIN: L51100MH1983PLC030782

		(₹ in Th	ousand)
			merger
		As at 31st	As at 31st
. No.	Particulars	March, 2023	March 202
		·	
	A - Assets		
	1) Financial Assets		
	(i) Cash and cash equivalents	455.12	222.1
	(ii) Bank balances other than (ii) above	11.04	10.9
	(iii) Loans		-
	(iv) Non-current investments	7,396.56	7,135.
	(v) Other financial assets	•	
	(vi) Other current assets		2.9
	Total Financial Assets	7,862.72	7,370.8
	MA. Alexandra a salad Assa A		
	2) Non Financial Assets		42.070
	(i) Inventories	11,590.06	12,079.
	(ii) Current Tax Assets (Net)	•	•
	(iii) Property, Plant & Equipment	•	•
	(iv) Loans	-	-
	(v) Other financial Assets	•	•
	(vi) Other Non -current assets	1,110.17	1,405.0
	(vii) Deferred tax assets (Net)	1,708.72	1,763.7
	L		
	Total Non Financial Assets	14,408.95	15,248.0
	Total Assets	22,271.67	22,618.9
	B- Liabilities & Equity		
	(a) Financial Liabilities		
	(i) Trade payables		
	a) total outstanding dues of micro and small enterprises	-	-
	b) total outstanding dues of creditors other than micro		-
	and small enterprises	206.64	238.2
	(ii) Short term borrowings	600.00	2,150.0
	(iii) Other Financial Current liabilities	197.96	98.9
1	(iv)Current tax liabilities (Net)	I	,
	(1.) and the same seed (1.00)		
	Total Financial Liabilities	1,004.60	2,487.2
	(b) Non Financial Liabilities	ŀ	
	(i) Long term borrowings	10,998.37	8,848.3
	(ii) Deferred tax liabilities (Net)		-
	(iii) Other Non Financial Current liabilities	-	
	(iv) Other current liabilities	11.31	13.0
	Total Non Financial Liabilities	11,009.68	8,862.2
	Equity		
		1 4400 00	14 400
	(a) Equity share capital	14,400.00	14,400.0
	(b) Other Equity	(4,142.61)	(3,130.4
	Total Equity	10,257.39	11,269.5
	· · · · · · · · · · · · · · · · · · ·	10,237.33	11,203.0
	Total Liabilities and Equity	22,271.67	22,618.9
			OLDINGS.
		NA W	DEDING!
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ISHWARSHAKTI HOLDING & TRADERS LIMITED CIN: L51100MH1983PLC030782

Standalone Statement of Cash Flow for the Year ende	d 31st March, 2023	
	(र in Tho	usand)
	(Post Den	
Particulars	As at 31th March, 2023	As at 31th March, 2022
		- 100 V 2027
Cash flows from operating activities Profit / (Loss) before tax as per statement of profit and loss	(1,235.44)	642.34
Adjustments to reconcile profit before tax to net cash flows	(1,233.44)	042.34
Depreciation of property, plant and equipment	1	-
Amortisation of Intangible Assets	1	•
Profit on Disposal/Write Off of Fixed Assets (Net)	- I	•
Profit on Sales of Investement		(26.04
Impairment of financial Instruments	- I	(36.01
Unrealised (gain)/loss on fair value on financial assets	- I	-
Interest income	(0.50)	-
Finance Cost	(0.54)	(0.95
	0.61	2.08
Unrealised (Gain)/Loss		-
Operating profit before working capital changes Movement in Working Capital:	(1,235.37)	607.46
Decrease / (increase) in Inventories	489.67	(2,843.13
Decrease / (increase) in other non-current financial assets	469.67	(2,043.13
Decrease / (increase) in other current financial assets	1	
Decrease / (increase) in Other current assets	ا مُرَدِد ا	3.33
Decrease / (increase) in Other non current assets	2.55	(2.55
Increase / (Decrease) in Trade payable	294.91	(537.96
Increase / (Decrease) in Trade payable Increase / (Decrease) in financial liabilities	(31.59)	238.23
Increase / (Decrease) in Other current liabilities	98.98	(85.51
Cash congrated from ((used in) exerctions	(2.54)	(112.66
Cash generated from/(used in) operations	(383.39)	(2,732.79)
Direct taxes paid, net of refunds	16.99	26.26
Net cash flow from/(used in) operating activities (A)	(366.40)	(2,706.53)
Cash flows from investing activities		
Purchase of Property, plant and equipment including CWIP	_	
Proceeds from sale of Property, plant and equipment	_	•
Fixed Deposits placed	(0.54)	99.50
Purchase of Investments	(0.5.7)	(4,500.00)
Proceeds from Sale of Investment	- 1	6,707.87
Interest income	0.54	0.95
Net cash from/(used in) investing activities (B)	0.00	2,308.32
delication (2)	0.00	2,300.32
Cash flows from financing activities		
Finance costs	(0.61)	(2.08)
Loan Taken	600.00	2,150.00
Loan Repaid	-	(1,760.00)
Dividend on equity shares		
Net cash from/(used in) financing activities (C)	599.39	387.92
Net increase / (decrease) in cash and cash equivalents (A+B+C)	222.00	(10.30)
Cash and Cash equivalents at the beginning of year	232.99	(10.29)
Cash and Cash equivalents at the end of the year	222.13	232.42
Notes:	455.12	222.13

HULDING

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, 2015.
 Previous year's figures have been regrouped and rearranged wherever necessary.

CHARTERED ACCOUNTANTS

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

To, The Board of Directors of Ishwarshakti Holdings & Traders Limited

Opinion

We have audited the accompanying Statement of standalone financial results of **Ishwarshakti Holdings** & Traders Limited ('the Company') for the quarter and year ended 31st March, 2023 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended ('the Regulation').

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

- a. is presented in accordance with the requirements of Regulation 33 of the Regulations; and
- b. gives a true and fair view in conformity with Indian Accounting Standard 34 "Interim Financial Reporting", (Ind AS 34") 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 net profit and total comprehensive income and other financial information of the Company for the quarter and year ended 31st March, 2023.

Basis for Opinion

We conducted our audit of the Statement in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of 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 Standalone Financial Results 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 ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Standalone Financial Results

This Statement, is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled on the basis of standalone financial statements for the year ended 31st March, 2023. The Company's Board of Directors are responsible for the preparation and presentation of the Standalone Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS 34, 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

CHARTERED ACCOUNTANTS

provisions of the Act for safeguarding 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 the 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 Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors 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 are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results 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 Standalone Financial Results.

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 Standalone Financial Results, 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the 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 ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in

CHARTERED ACCOUNTANTS

our auditor's report to the related disclosures in the Statement 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 Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

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 results for the quarter ended 31st March, 2023 being the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2023 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to limited review by us, as required under the Regulations.

Our opinion is not modified in respect of the above matter.

For B L Dasharda & Associates

Chartered Accountants

Firm Registration Number: 112615W

CA Sushant Mehta

Partner

Membership Number: 112489

Place: Mumbai

Date: 30th May, 2024

UDIN: 24112489BKANYF2975

ISHWARSHAKTI HOLDINGS & TRADERS LIMITED

Regd., Office: Seksaria Chambers, 5th Floor, 139, Nagindas Master Road, Fort, Mumbai – 400001 Tel.: 4050 0900 - 4050 0999 E-mail ID: ishwarshakti@rediffmail.com Fax: 9122 22624989

CIN: L51100MH1983PLC030782

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 May 30, 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 Thursday, May 30, 2024 inter alia considered and approved post demerger Standalone Unaudited Financial Results for the Quarter ended on 30th June 2021, 30th June 2022, 30th June 2023, Quarter & half year ended on 30th September 2021, 30th September 2022, 30th September 2023, quarter and nine month ended on 31st December 2021, 31st December 2022, 31st December ,2023, and post demerger audited financial statement for the Quarter and year ended on 31st March 2022, 31st March, 2023 and 31st March 2024.

The detailed 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 6.00 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 Kisan Khedekar Khedekar

Digitally signed by Date: 2024.05.30 18:16:53 +05'30'

Sameer Khedekar **Company Secretary & Compliance Officer** Membership No. 38695

ISHWARSHAKTI HOLDING & TRADERS LIMITED CIN: L51100MH1983PLC030782

			(₹ in Thousand) (Except Earn	ing per share)
SR	PARTICULARS	Quarter e	Year ended (Post Demerger)		
No		30-06-2023	31-03-2023	30-06-2022	31-03-2023
		Unaudited	Audited	Unaudited	Audited
	INCOME				
	Revenue from operations (Net)	3,248.67	515.55	1,323.65	12,084.89
	Other Income	93.31	0.14	11.28	51.77
	Total Income (I+II)	3,341.98	515.69	1,334.93	12,136.66
١V	EXPENSES				•
	(a) Cost of materials Consumed	-			
	(b) Purchase of stock-in-trade	1,512.73	443.90	996.59	11,052.12
	(c) Changes in inventories of finished goods, work-in-progress and	(883.04)	895.48	1,195.83	489.67
	stock-in-trade		•		
	(d) Impairment of financial Instruments		-	-	
	(e) Employee benefits expense	224.25	215.62	215.63	862.50
	(f) Finance Cost	-	0.37	0.17	0.61
	(g) Depreciation & amortisation expenses		•		
	(h) Other expenses	202.58	263.74	218.22	967.20
	TOTAL EXPENSES (a to h)	1,056.52	1,819.11	2,626.44	13,372.10
٧	Profit/(Loss) before exceptional and extraordinary items and tax (III - IV)	2,285.46	(1,303.42)	(1,291.51)	(1,235.44
VI	Exceptional Items	-			
	Profit/(Loss) before extraordinary Items and tax (V- VI)	2,285.46	(1,303.42)	(1,291.51)	(1,235.44
VIII	Extraordinary items		(2)2001.12/		(2/200.33
	Profit/(Loss) before tax (VII -VIII)	2,285.46	{1,303.42}	(1,291.51)	(1,235.44
	Tax Expenses		(2)2002/	(4,400.00)	(2,202,44
(i)	Current tax	390.00	(19.01)	(0.31)	(16.99
(ii)	Deferred tax	0.07	0.07	0.07	0.27
ΧI	Profit/(Loss) for the period (IX- X)	1,895.39	(1,284.48)	(1,291.27)	(1,218.72
	Other Comprehensive Income (net of tax)	(19.17)	68.79	28.49	206.59
	Total Comprehensive Income/(Loss) for the period (XI +XII)	1,876.22	(1,215.69)	(1,262.78)	(1,012.13
	Paid Up Equity Share Capital	14,400.00	14,400.00	14,400.00	14,400.00
	Reserves excluding revaluation reserves	14,400.00	14,400.00	14,400.00	(4,142.61
	(as shown in the Audited Balance Sheet of previous year)				(4,142.01
αı	Earnings per share (Face Value of ₹ 10/- each)				
	Basic		10 pol	(0.00)	in ar
• •	Diluted	1.32	(0.89)	(0.90)	(0.85
,	Notes:	1.32	(0.89)	(0.90)	(0.85

- 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 post demerger results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meeting held on 30th May, 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.
- 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".
- The figures for the quarter ended 31st March, 2023 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, Mumbal 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.
- 7 Figures for the previous Period/ Year have been re-grouped/ reworked/ re-arranged wherever necessary, to make them comparable.

For Ishwarshakti Holding & Traders Limited

Geeta k. Seksaria,

HOLDINGS

Geeta Seksaria Managing Director DIN:06960055

Place : Mumbai Dated : 30th May, 2024

CHARTERED ACCOUNTANTS



INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY 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 ended 30th June, 2023 ("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.

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

*CAS*S

CA Sushant Mehta

Partner

Membership Number: 112489

Place: Mumbai

Date: 30th May, 2024

UDIN No: 24112489BKANYG3110

ISHWARSHAKTI HOLDINGS & TRADERS LIMITED

Regd., Office: Seksaria Chambers, 5th Floor, 139, Nagindas Master Road, Fort, Mumbai – 400001 Tel.: 4050 0900 - 4050 0999 E-mail ID: ishwarshakti@rediffmail.com Fax: 9122 22624989

CIN: L51100MH1983PLC030782

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 May 30, 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 Thursday, May 30, 2024 inter alia considered and approved post demerger Standalone Unaudited Financial Results for the Quarter ended on 30th June 2021, 30th June 2022, 30th June 2023, Quarter & half year ended on 30th September 2021, 30th September 2022, 30th September 2023, quarter and nine month ended on 31st December 2021, 31st December 2022, 31st December ,2023, and post demerger audited financial statement for the Quarter and year ended on 31st March 2022, 31st March, 2023 and 31st March 2024.

The detailed 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 6.00 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 Kisan Khedekar Khedekar

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Sameer Khedekar **Company Secretary & Compliance Officer** Membership No. 38695

ISHWARSHAKTI HOLDING & TRADERS LIMITED CIN: 51100MH1983PLC030782

				(₹ in Ti	rousand) (Except E	arning per share)			
SR	PARTICULARS	PARTICULARS Quarter ended (Post Demerger)			PARTICULARS Quarter ended (Post Demorger) Half year ended (Post Demorger)				Year ended (Post Demerger)
No_		30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023		
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited		
	INCOME								
	Revenue from operations (Net)	6,596.25	3,248.67	5,447.03	9,844.92	6,770.68	12,084		
	Other Income	120.89	93.31	10.84	214.20	22.12	51		
	Total Income (I+II)	6,717.14	3,341.98	5,457.87	10,059.12	6,792.80	12,136		
	EXPENSES					-,			
	(a) Cost of materials Consumed				- 1				
1	(b) Purchase of stock-in-trade	5,634.77	1,512.73	5,066.43	7.147.50	6,063.02	11,052		
	(c) Changes in inventories of finished goods, work-in-progress and	484.30	(883.04)	(1,249.44)	(398.74)	(53.61)	489		
	stock-in-trade	1 1							
	(d) Impairment of financial Instruments								
	(e) Employee benefits expense	224.20	224.25	215.62	448.45	431.25	862		
	(f) Finance Cost	1	•	0.04		0.21	ا		
	(g) Depreciation & amortisation expenses				_				
	(h) Other expenses	343.91	202.58	255.62	546.49	473.84	967		
	TOTAL EXPENSES (a to h)	6,687.18	1,056.52	4.288.27	7,743,70	6,914.71	13,372		
٧	Profit/(Loss) before exceptional and extraordinary Items and tax (III - IV)	29.96	2,285,46	1,169.60	2,315.42	(121.91)	(1,235		
VI	Exceptional Items		•	-7-00.00		(******)	12,000		
Vil	Profit/(Loss) before extraordinary Items and tax (V- VI)	29.96	2,285.46	1,169.60	2,315.42	(121.91)	(1,235		
VIII]	Extraordinary items	1	•	- 1,113,134			(2,2,7,7		
ΙX	Profit/(Loss) before tax (VII -VIII)	29.96	2,285,46	1,169.60	2,315.42	(121.91)	(1,235		
x	Tax Expenses			2,203.00	6,555.46	1042.94/	(5,533		
(0	Current tax	10.00	390.00		400.00	(0.31)	(16		
(ä)	Deferred tax	0.07	0.07	0.07	0.14	0.14	1.0		
XI	Profit/(Loss) for the period (IX- X)	19.89	1,895,39	1,169.53	1,915,28	(121.74)	(1,218		
XII [Other Comprehensive Income (not of tax)	(18.88)	(19.17)	47.98	(38.05)	76.47	206		
CER	Total Comprehensive income/(Loss) for the period (XI +XII)	1.01	1,876.22	1,217.51	1,877.23	(45.27)	{1,012		
av I	Paid Up Equity Share Capital	14,400.00	14,400.00	14,400.00	14,400.00				
	Reserves excluding revaluation reserves	14,400.00	14,400.00	14,400.00	14,400.00	14,400.00	14,400		
	(as shown in the Audited Balance Sheet of previous year)	'	•	•	•		(4,142		
	Earnings per share (Face Value of ₹ 10/- each)			1	Į.				
	Basic	أيما			1				
	Diluted	0.01	1.32 1.32	0.81 0.81	1.33 1.33	(80.08) (80.0)	(O.		

The Unaudited Standalono 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 guidolines 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 post demerger results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meeting held on 30th May, 2024. The Statutory

uditors of the Company have carried out a Limited Review of the aforesald 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

Place : Mumbal

Dated : 30th May, 2024

The Hon. National Company Law Tribunal, Mumbal Bench vide its order dated 10th April, 2024 has approved the Scheme of Arrangement of Seksaria Industries Private Limited ("Demerged Company No.1") and Soksaria 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 Schome"). 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 wherever necessary, to make them comparable.

For Ishwarshakti Holding & Traders Limited

HOLDINGS

betak, Beksaria, Geeta Seksaria

Managing Director DIN:06960055

ISHWARSHAKTI HOLDING & TRADERS LIMITED CIN: 51100MH1983PLC030782

	{₹in Th	ousand)
	Post De	merger
	As at 30th	As at 31st
Particulars	Sep. 2023	March, 202
A - Assets		
1) Financial Assets		
(i) Cash and cash equivalents	1,602,58	455.1
(ii) Bank balances other than (ii) above	11.04	11.0
(iii) Loans	11.04	11.0
(iv) Non-current investments	7.579.48	7,396.
(v) Other financial assets	7,373.40	7,390.
(vi) Other current assets	210.83	•
(VI) Other current assets	210.83	•
Total Financial Assets	9,403.93	7,862.7
2) Non Financial Assets		
(i) Inventories	11,988.80	11,590.0
1.7	11,900.00	11,350.1
(ii) Current Tax Assets (Net)	•	•
(iii) Property, Plant & Equipment	•	١ .
(iv) Loans	•	٠ .
(v) Other financial Assets		
(vi) Other Non -current assets	1,110.17	
(vii) Deferred tax assets (Net)	1,670.53	1,708.
Total Non Financial Assets	14,769.50	14,408.9
Total Assets	24,173.43	22,271.6
B- Liabilities & Equity		
(a) Financial Liabilities		
(i) Trade payables		
a) total outstanding dues of micro and small enterprises	•	-
b) total outstanding dues of creditors other than micro		
and small enterprises	103.10	206.
(ii) Short term borrowings	300.00	600.
(iii) Other Financial Current liabilities	197.96	197.
(iv)Current tax liabilities (Net)	238.76	
Total Financial Liabilities	839.82	1,004.6
(b) Non Financial Liabilities		
(i) Long term borrowings	11,038.37	10,998.
(ii) Deferred tax liabilities (Net)	,	
(iii) Other Non Financial Current liabilities		l .
(iv) Other current liabilities	160.63	11.3
Total Non Financial Liabilities	11,199.00	11,009.6
Equity		
(a) Equity share capital	14 400 00	14 400
(a) Equity share capital (b) Other Equity	14,400.00	14,400.
(b) Other Equity	(2,265.39)	(4,142.
Total Equity	12,134.61	10,257.3



ISHWARSHAKTI HOLDING & TRADERS LIMITED CIN: L51100MH1983PLC030782

Standalone Statement of Cash Flow for the half year en	(₹ in Tho	
	(Post Den	
Particulars 1	As at 30th September, 2023	As at 31th March, 2023
Cash flows from operating activities		
Profit / (Loss) before tax as per statement of profit and loss	2,315.42	(1,235.44
Adjustments to reconcile profit before tax to net cash flows	2,313.42	(1,233,44
Depreciation of property, plant and equipment	-	•
Amortisation of Intangible Assets	-	•
Profit on Disposal/Write Off of Fixed Assets (Net)	-	•
Profit on Sales of Investement	-	•
Impairment of financial Instruments	-	-
Unrealised (gain)/loss on fair value on financial assets	(182.92)	-
Interest income	- 1	(0.54
Finance Cost	- 1	0.61
Unrealised (Gain)/Loss		-
Operating profit before working capital changes	2,132.50	(1,235.37
Movement in Working Capital:		
Decrease / (increase) in Inventories	(398.74)	489.67
Decrease / (increase) in other non-current financial assets	- 1	•
Decrease / (increase) in other current financial assets Decrease / (increase) in Other current assets	(240,00)	-
Decrease / (increase) in Other current assets Decrease / (increase) in Other non current assets	(210.83)	2.55
Increase / (Decrease) in Trade payable	(102.54)	294.91
Increase / (Decrease) in financial liabilities	(103.54)	(31.59
Increase / (Decrease) in Other current liabilities	140.21	98.98
Cash generated from/(used in) operations	149.31 1,568.70	(2.54 (383.39)
Direct taxes paid, net of refunds	(161.24)	16.99
Net cash flow from/(used in) operating activities (A)	1,407.46	(366.40)
	2/107.10	
Cash flows from investing activities		
Purchase of Property, plant and equipment including CWIP		_
Proceeds from sale of Property, plant and equipment		_
Fixed Deposits placed	-	(0.54
Purchase of Investments	- 1	(0.0.)
Proceeds from Sale of Investment	-	•
Interest income	- 1	0.54
Net cash from/(used in) investing activities (B)	-	0.00
Charle Clause Course Clause Course		
Cash flows from financing activities		
Finance costs Loan Taken		(0.61)
Loan Repaid	300.00	600.00
Dividend on equity shares	(560.00)	-
Net cash from/(used in) financing activities (C)		-
The dash from (used iii) illiaticing activities (C)	(260.00)	599.39
Net increase / (decrease) in cash and cash equivalents (A+B+C)	1,147.46	232.99
Cash and Cash equivalents at the beginning of year	455.12	222.13
Cash and Cash equivalents at the end of the year	1,602.58	455.12
lotes:		



^{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, 2015.

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

CHARTERED ACCOUNTANTS



INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND HALF YEARLY 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 half year ended 30th September 2023 ("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.

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 May, 2024

UDIN No: 24112489BKANYH6695

ISHWARSHAKTI HOLDINGS & TRADERS LIMITED

Regd., Office: Seksaria Chambers, 5th Floor, 139, Nagindas Master Road, Fort, Mumbai – 400001 Tel.: 4050 0900 - 4050 0999 E-mail ID: ishwarshakti@rediffmail.com Fax: 9122 22624989

CIN: L51100MH1983PLC030782

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 May 30, 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 Thursday, May 30, 2024 inter alia considered and approved post demerger Standalone Unaudited Financial Results for the Quarter ended on 30th June 2021, 30th June 2022, 30th June 2023, Quarter & half year ended on 30th September 2021, 30th September 2022, 30th September 2023, quarter and nine month ended on 31st December 2021, 31st December 2022, 31st December ,2023, and post demerger audited financial statement for the Quarter and year ended on 31st March 2022, 31st March, 2023 and 31st March 2024.

The detailed 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 6.00 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 Kisan Khedekar Khedekar

Digitally signed by Date: 2024.05.30 18:16:53 +05'30'

Sameer Khedekar **Company Secretary & Compliance Officer** Membership No. 38695

ISHWARSHAKTI HOLDING & TRADERS LIMITED CIN: L51100MH1983PLC030782

Ü					(IRD QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2023 UNDER IND AS (C in Thousand) (Except Earning per share)				
SR		Quarter ended (Post Demergor)			Nine Months ende	Year ended (Post Demerger)			
No		31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023		
_	lucare —	Unsudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited		
	INCOME								
	Revenue from operations (Net)	5,865.93	6,596.25	4,798.66	15,710.85	11,569.34	12,084.89		
н	Other Income	103.46	120.89	29.51	317.66	51.63	51.77		
ш	Total Income (I+II) EXPENSES	5,969.39	6,717.14	4,828.17	16,028.51	11,620.97	12,136.66		
18		i i							
	(a) Cost of materials Consumed	•	•	•	•		-		
	(b) Purchase of stock-in-trade	4,685.56	5,634.77	4,545.20	11,833.06	10,608.22	11,052.17		
	(c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	(287.39)	484.30	(352.20)	(686.13)	(405.81)	489.67		
	(d) Impairment of financial instruments								
	(e) Employee benefits expense	224.19	224.20	215.63	672.64	646.88	862.50		
	(f) Finance Cost	0.13		0.03	0.13	0.24	0.61		
	(g) Depreciation & amortisation expenses			-	""				
	(h) Other expenses	232.38	343.91	229.62	778.87	703.46	967.20		
	TOTAL EXPENSES (a to h)	4,854.87	6,687.18	4,638.28	12,598.57	11,552.99	13,372.10		
٧	Profit/(Loss) before exceptional and extraordinary items and tax (III - IV)	1,114.52	29.96	189.89	3,429.94	67.98	(1,235.44		
VI	Exceptional items								
VII	Profit/(Loss) before extraordinary Items and tax (V- VI)	1,114,52	29.96	189.89	3,429.94	67.98	(1,235.44		
VIII	Extraordinary items			203.03	3,423.34	07.30	(1,233.44		
ΙX	Profit/(Loss) before tax (VII -VIII)	1,114.52	29.96	189.89	3,429.94	67.98	(1,235.44		
X	Tax Expenses			203.03	3,743,37	07.30	(4,233.44		
(i)	Current tax	(189.16)	10.00	2.33	210.84	2.02	116.99		
(6)	Deferred tax	(83.34)	0.07	0.06	(83.20)	0.20	0.27		
XI	Profit/(Loss) for the period (IX- X)	1,387.02	19.89	187.50	3,302,30	65.76	(1,218.72		
XII	Other Comprehensive Income (net of tax)	38.05	(18.88)	61.33	3,302.30	137.80	206.59		
XIII	Total Comprehensive Income/(Loss) for the period (XI +XII)	1,425.07	1.01	248.83	3,302.30	203.56	{1,012.13		
	Paid Up Equity Share Capital	14,400.00	14,400.00	14,400.00	14,400.00	14,400.00	14,400.00		
	Reserves excluding revaluation reserves	24,400.00	14,400.00	14,400.00	14,400.00	14,400.00			
	(as shown in the Audited Balance Sheet of previous year)		· I	•	• 1	•	(4,142.61		
χVI	Earnings per share (Face Value of ₹ 10/- each)								
0	Basic	0.96	0.01	0.13	2.29	!	40.00		
	Diluted	0.96	0.01	0.13	2.29	0.05	(0.85		
•		0.36	0.01	0.13	2.29	0.05	(0.85		

- 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 Disclosur Requirements) Regulations 2015, (SEBI (LODR) Regulations, 2015) as amended.
- The above post demorger results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meeting held on 30th May, 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.
- 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 Industrios 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 wherever necessary, to make them comparable.

For Ishwarshakti Holding & Traders Limited

HOLDINGS

Geeta k. Seksaria.

Dated : 30th May, 2024

Geeta Seksaria Managing Director DIN:06960055

CHARTERED ACCOUNTANTS



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 2023 ("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.

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

112815W 27

CA Sushant Mehta

Partner

Membership Number: 112489

Place: Mumbai

Date: 30th May, 2024

UDIN No: 24112489BKANYI4880

ISHWARSHAKTI HOLDINGS & TRADERS LIMITED

Regd., Office: Seksaria Chambers, 5th Floor, 139, Nagindas Master Road, Fort, Mumbai – 400001 Tel.: 4050 0900 - 4050 0999 E-mail ID: ishwarshakti@rediffmail.com Fax: 9122 22624989

CIN: L51100MH1983PLC030782

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 May 30, 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 Thursday, May 30, 2024 inter alia considered and approved post demerger Standalone Unaudited Financial Results for the Quarter ended on 30th June 2021, 30th June 2022, 30th June 2023, Quarter & half year ended on 30th September 2021, 30th September 2022, 30th September 2023, quarter and nine month ended on 31st December 2021, 31st December 2022, 31st December ,2023, and post demerger audited financial statement for the Quarter and year ended on 31st March 2022, 31st March, 2023 and 31st March 2024.

The detailed 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 6.00 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 Kisan Khedekar Khedekar

Digitally signed by Date: 2024.05.30 18:16:53 +05'30'

Sameer Khedekar **Company Secretary & Compliance Officer** Membership No. 38695

ISHWARSHAKTI HOLDING & TRADERS LIMITED CIN: L51100MH1983PLC030782

	STATEMENT OF STANDALONE AUDITED FINANCIAL RESU			(Fig Thousand) (f	xcept Earning per sha	ite)
		T Cuartos	Year anded (Post Demorger)			
SR	PARTICULARS	31-03-2024	ended (Post Demo	31-03-2023	31-03-2024	31-03-2023
No_				Audited	Audited	Audited
_		Audited	Unaudited	Audited	Augueu	Aconto
	INCOME		5,865.93	515.55	19,559,58	12,084.8
1	Revenue from operations (Net)	3,848.73		0.14	819.82	51.7
11	Other Income	502.16	103.46			12,136.6
ıu	Total Income (I+II)	4,350.89	5,969.39	515.69	20,379.40	12,130.0
IV	EXPENSES					
	(a) Cost of materials Consumed	· 1				
	(b) Purchase of stock-in-trade	4,165.73	4,685.56	443.90	15,998.79	11,052.1
	(c) Changes in inventories of finished goods, work-in-progress and	(848.27)	(287.39)	895.48	(1,534.40)	489.6
	stock-in-trade	1		1		
	(d) Impairment of financial Instruments	- 1	•	. 1	•	•
	(e) Employee benefits expense	224.19	224.19	215.62	896.83	862.
	(f) Finance Cost	0.83	0.13	0.37	0.96	0.0
	(g) Depreciation & amortisation expenses					•
	(h) Other expenses	583.50	232.38	263.74	1,362.37	967.
	TOTAL EXPENSES (a to h)	4,125.98	4,854.87	1,819.11	16,724.55	13,372.1
٧	Profit/(Loss) before exceptional and extraordinary items and tax (iii - iV)	224.91	1,114.52	(1,303,42)	3,654.85	(1,235.4
٧I	Exceptional Items			•		-
VII	Profit/(Loss) before extraordinary items and tax (V- VI)	224.91	1,114.52	(1,303.42)	3,654.85	(1,235.4
VIII	Extraordinary items	•	•	•	•	
IX	Profit/(Loss) before tax (VII -VIII)	224.91	1.114.52	(1,303.42)	3,654.85	(1,235.4
X	Tax Expenses		-,			
(i)	Current tax	390.13	(189.16)	(19.01)	600.96	(16.9
	Deferred tax	104.13	(83.34)	0.07	20.93	0.7
Χi	Profit/(Loss) for the period (IX- X)	(269.35)	1,387.02	(1,284.48)	3,032.96	(1,218.7
XII	Other Comprehensive Income (net of tax)		38.05	68.79		206.0
XIII	Total Comprehensive Income/(Loss) for the period (XI +XII)	(269,35)	1,425.07	(1,215.69)	3,032.96	(1,012.)
	Paid Up Equity Share Capital	14,400.00	14,400.00	14,400.00	14,400.00	14,400.0
		1 17,700.00	14,400.00	14,400.00	(1,389.13)	{4,142.6
XV	Reserves excluding revaluation reserves	1 1	· 1	`	(1,365.13)	(4,242.
	(as shown in the Audited Balance Sheet of previous year)					
	Earnings per share (Face Value of ₹ 10/- each)			(0.00)		(0.1
(1)	Basic	(0.19)	0.96	(0.89)	2.11 2.11	(0.8 (0.8
(11)	Diluted	(0.19)	0.96	(0.89)	2.11	(0.8
_						
_	Notes:					

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 30th May ,2024. 2
- 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 croros.
- "The Revenue from operations comprises Trading in Shares, Dividend & Interest Income".
- The figures for the quarter ended 31st March, 2024 and 31st March, 2023 are the balancing figures between the audited figures in respect of the full financial year and the reviewed year-to-5 date figures up to third quarter of the respective financial year.
- The Hon. National Company Law Tribunal, Mumbal Bench vide its order dated 10th April, 2024 has approved the Scheme of Arrangement of Seksaria Industries Private Limited ("Demerged company No.1") and Seksarla Agritech Private Limited ("Resulting Company No 1") and Ishwarshakti Holdings & Traders Limited ("Demerged Company no.2") with Soksaria 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 offect 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

Geta k. Seksasia.

HOLDINGS

Goeta Seksaria

Managing Director DIN:06960055

Place : Mumbal Dated :30th May, 2024

ISHWARSHAKTI KOLDING & TRADERS LIMITED CIN: L51100MH1983PLC030782

_			
			ousand)
П		As at 31st March	As at 31st March
- 1	Particulars	2024 (Post	2023 (Po
		Demorger)	Demerger)
- 1	A • Assets		
	1) Financial Assets		1
		180.63	455.1
	(I) Cash and cash equivalents	11.79	11.0
	(ii) Bank balances other than (ii) above	11./9	l ***'
	(iii) Loans	l	l
	(iv) Non-current investments	8,823.42	7,396.
1	(v) Other financial assets		·
1	Total Financial Assets	9,015.84	7,862.7
1	a) a)		
	2) Non Financial Assets		11 500
	(i) Inventories	13,124.46	11,590.0
	(ii) Current Tax Assets (Net)		
	(iii) Property, Plant & Equipment	•	•
	(iv) Loans	•	
	(v) Other financial Assets	1,033.23	1,110.
ı	(vi) Deferred tax assets (Net)	1,764.30	1,708.
	Total Non Financial Assets	15,921.99	14,408.
-	Total Asset	24,937.83	22,271.0
	B- Liabilities & Equity	1	
	(a) Financial Liabilities	1	
	(i) Trade payables		
	a) total outstanding dues of micro and small enterprises	97.20	
	b) total outstanding dues of creditors other than micro		
	and small enterprises		206.
1			600.
	(II) Short term borrowings	1 ,	197.
	(iii) Other Financial Current liabilities	303.52	197.
	(iv)Current tax liabilities (Net)	75.54	1
	Total Financial Uabilities	476.26	1,004.
	(b) Non Financial Uabilities	Ĭ	
	(i) Long term borrowings	11,438.37	10,998.
	(ii) Other Non Financial Current liabilities	1	
	(iii) Other current liabilities	12.33	11.
	Total Non Financial Liabilities	11,450.70	11,009.
	Equity		,
		14,400,00	14,400.
	(a) Equity share capital	- ,	
	(b) Other Equity	(1,389.13	(4,142.
	Total Equity	13,010.87	10,257.
	lors: Ednick		



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ISHWARSHAKTI HOLDINGS & TRAI Standalone Statement of Cash Flow for the Yea		
ACCUSES AND ACCUSES AND ACCUSE AN	Year ended	(7 in Thousand Year ended
e [©] iii įPant<u>ic</u>ujajo ;	31st March; 2024	31st March; 2023
	(Post Demerger)	(Post Demerger)
ash flows from operating activities		
rofit / (Loss) before tax as per statement of profit and loss	3,654.85	(1,235.4
djustments 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)	- 1500 AE\	•
Profit on Sales of Investement Impairment of financial Instruments	(608.45)	
Unrealised (gain)/loss on fair value on financial assets	(144.07)	
Interest income	(0.75)	(0.5
Finance Cost	0.96	0.
Unrealised (Gain)/Loss	-	
• •	2,902.54	(1,235.3
perating profit before working capital changes	4,304,34	(2,233
lovement in Working Capital:	/4 F34 401	489.6
Decrease / (increase) in Inventories	(1,534.40)	469.0
Decrease / (increase) in other current financial assets	76.94	294.9
Decrease / (Increase) in other non-current financial assets	(109.44)	(31.
Increase / (Decrease) in Trade payable		98.9
Increase / (Decrease) in financial liabilities	106	
Increase / (Decrease) in Other current liabilities	1.02	(2.5
ash generated from/(used in) operations	1,442.22	(383.)
Direct taxes paid, net of refunds	(525.44)	16.9
let cash flow from/(used in) operating activities (A)	916.78	(366.4
ash 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)	(0.9
Purchase of Investments	(6,200)	
Proceeds from Sale of Investment	5,169.70	
Interest income	0.75	0.9
let cash from/(used in) Investing activities (B)	(1,030.30)	0.0
ash flows from financing activities	10 c = 1	
Finance costs	(0.96)	(0.0
Loan Taken	400.00	600
Loan Repaid	(560.00)	•
Dividend on equity shares	•	<u>.</u>
let cash from/(used in) financing activities (C)	(160.96)	599.
let increase / (decrease) in cash and cash equivalents (A+B+C)	(274.49)	232.
Cash and Cash equivalents at the beginning of year	455.12	223
ash and Cash equivalents at the end of the year	180.63	455
lotes:		

Statement of Cash Flow as notified under Companies (Accounts) Rules, 2015.

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



CHARTERED ACCOUNTANTS

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

To, The Board of Directors of Ishwarshakti Holdings & Traders Limited

Opinion

We have audited the accompanying Statement of standalone financial results of **Ishwarshakti Holdings** & Traders Limited ('the Company') for the quarter and year ended 31st March, 2024 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended ('the Regulation').

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

- a. is presented in accordance with the requirements of Regulation 33 of the Regulations; and
- b. gives a true and fair view in conformity with Indian Accounting Standard 34 "Interim Financial Reporting", (Ind AS 34") 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 net profit and total comprehensive income and other financial information of the Company for the quarter and year ended 31st March, 2024.

Basis for Opinion

We conducted our audit of the Statement in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of 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 Standalone Financial Results 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 ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Standalone Financial Results

This Statement, is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled on the basis of standalone financial statements for the year ended 31st March, 2024. The Company's Board of Directors are responsible for the preparation and presentation of the Standalone Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS 34, 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

CHARTERED ACCOUNTANTS

provisions of the Act for safeguarding 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 the 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 Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors 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 are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results 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 Standalone Financial Results.

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 Standalone Financial Results, 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the 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 ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in

CHARTERED ACCOUNTANTS

our auditor's report to the related disclosures in the Statement 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 Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

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 results for the quarter ended 31st March, 2024 being the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2024 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to limited review by us, as required under the Regulations.

Our opinion is not modified in respect of the above matter.

For B L Dasharda & Associates

Chartered Accountants

Firm Registration Number: 112615W

CA Sushant Mehta

Partner

Membership Number: 112489

Place: Mumbai

Date: 30th May, 2024

UDIN: 24112489BKANYE3238