

ISHWARSHAKTI HOLDINGS & TRADERS LIMITED

Regd., Office: Seksaria Chambers, 5th Floor, 139, Nagindas Master Road, Fort, Mumbai – 400001
Tel.: 4050 0900 - 4050 0999 Fax: 9122 22624989 E-mail ID: ishwarshakti@rediffmail.com
CIN: L51100MH1983PLC030782

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
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Sameer Kisan Khedekar
Date: 2024.05.30
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Sameer Khedekar
Company Secretary & Compliance Officer
Membership No. 38695

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE FIRST QUARTER ENDED 30TH JUNE, 2021 UNDER IND AS

(₹ In Thousand) (Except Earning per share)

SR No	PARTICULARS	Quarter ended			Year ended
		30-06-2021	31-03-2021	30-06-2020	31-03-2021
		Unaudited (Post Demerger)	Audited	Unaudited	Audited
	INCOME				
I	Revenue from operations (Net)	7,283.39	4,709.87	2,877.00	15,159.70
II	Other Income	40.29	14.91	18.00	122.56
III	Total Income (I+II)	7,323.68	4,724.78	2,895.00	15,282.26
IV	EXPENSES				
	(a) Cost of materials Consumed	-	-	-	-
	(b) Purchase of stock-in-trade	7,234.74	4,626.73	2,126.00	14,792.73
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(61.67)	(967.95)	(525.00)	(5,009.59)
	(d) Impairment of financial Instruments	-	-	-	-
	(e) Employee benefits expense	147.66	342.14	127.00	835.26
	(f) Finance Cost	0.07	2.70	-	3.70
	(g) Depreciation & amortisation expenses	-	-	-	-
	(h) Other expenses	201.38	333.54	174.00	995.57
	TOTAL EXPENSES (a to h)	7,522.18	4,337.16	1,902.00	11,617.67
V	Profit/(Loss) before exceptional and extraordinary items and tax (III - IV)	(198.50)	387.62	993.00	3,664.59
VI	Exceptional Items	-	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (V- VI)	(198.50)	387.62	993.00	3,664.59
VIII	Extraordinary Items	-	-	-	-
IX	Profit/(Loss) before tax (VII -VIII)	(198.50)	387.62	993.00	3,664.59
X	Tax Expenses				
(i)	Current tax	-	57.62	-	57.62
(ii)	Deferred tax	0.07	0.08	-	0.08
XI	Profit/(Loss) for the period (IX- X)	(198.57)	329.92	993.00	3,606.89
XII	Other Comprehensive Income (net of tax)	(366.76)	22,205.79	216.00	22,898.54
XIII	Total Comprehensive Income/(Loss) for the period (XI +XII)	(565.33)	22,535.72	1,209.00	26,505.43
XIV	Paid Up Equity Share Capital	14,400.00	14,400.00	14,400.00	14,400.00
XV	Reserves excluding revaluation reserves (as shown in the Audited Balance Sheet of previous year)				1,09,902.43
XVI	Earnings per share (Face Value of ₹ 10/- each)				
(i)	Basic	(0.14)	0.23	0.69	2.50
(ii)	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.
- 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.
- The company is registered under NBFC having Registration no.13.00633 dated April 07, 1998 and its net worth is less than INR 250 crores.
- "The Revenue from operations comprises Trading in Shares, Dividend & Interest Income".
- The figures for the quarter ended 31st March, 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.
- Figures for the previous Period/ Year have been re-grouped/ reworked/ re-arranged wherever necessary, to make them comparable.

For Ishwarshakti Holding & Traders Limited



Place : Mumbai
Dated : 30th May, 2024

Geeta K. Seksaria

Geeta Seksaria
Managing Director
DIN:06960055



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.

B. L. DASHARDA & ASSOCIATES

CHARTERED ACCOUNTANTS



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

For and on behalf of

B. L. Dasharda & Associates

Chartered Accountants

F.R. No.: 112615W



CA Sushant Mehta

Partner

Membership Number: 112489

Place: Mumbai

Date: 30th May, 2024

UDIN No: 24112489BKANXX4322

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The meeting of the Board of Directors commenced at 3.00 p.m. and concluded at 6.00 p.m.

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For Ishwarshakti Holdings & Traders Limited

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Khedekar
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Sameer Kisan Khedekar
Date: 2024.05.30
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Sameer Khedekar
Company Secretary & Compliance Officer
Membership No. 38695

STATEMENT OF UNAUDITED STANDALONE ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2021			
(₹ in Thousand)			
Sr. No.	Particulars	As at 30th Sep, 2021 Post Demerger	As at 31st March, 2021
	A - Assets		
	1) Financial Assets		
	(i) Cash and cash equivalents	290.23	232.42
	(ii) Bank balances other than (i) above	10.00	110.00
	(iii) Loans	-	-
	(iv) Non-current investments	7,040.60	1,41,137.52
	(v) Other financial assets	14.64	-
	(vi) Other current assets	188.21	-
	Total Financial Assets	7,543.68	1,41,479.94
	2) Non Financial Assets		
	(i) Inventories	12,419.33	9,236.60
	(ii) Current Tax Assets (Net)	-	-
	(iii) Property, Plant & Equipment	-	0.18
	(iv) Loans	-	-
	(v) Other financial Assets	3.33	3.33
	(vi) Other Non-current assets	1,263.16	867.12
	(vii) Deferred tax assets (Net)	1,785.63	-
	Total Non Financial Assets	15,471.45	10,107.23
	Total Assets	23,015.13	1,51,587.17
	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	7.21	-
	(ii) Short term borrowings	9,348.37	10,608.37
	(iii) Other Financial Current liabilities	55.64	184.49
	(iv) Current tax liabilities (Net)	387.99	25.31
	Total Financial Liabilities	9,799.21	10,818.17
	(b) Non Financial Liabilities		
	(i) Long term borrowings	-	-
	(ii) Deferred tax liabilities (Net)	-	16,340.07
	(iii) Other Non Financial Current liabilities	-	-
	(iv) Other current liabilities	174.23	126.50
	Total Non Financial Liabilities	174.23	16,466.57
	Equity		
	(a) Equity share capital	14,400.00	14,400.00
	(b) Other Equity	(1,358.31)	1,09,902.43
	Total Equity	13,041.69	1,24,302.43
	Total Liabilities and Equity	23,015.13	1,51,587.17

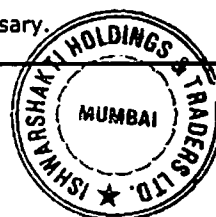
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Standalone Statement of Cash Flow for the half year ended 30th September, 2021		
(₹ in Thousand)		
Particulars	As at 30th September, 2021 (Post Demerger)	As at 31st March 2021 (Pre Demerger)
Cash flows from operating activities		
Profit / (Loss) before tax as per statement of profit and loss	2,562.02	3,664.59
Adjustments to reconcile profit before tax to net cash flows		
Depreciation of property, plant and equipment	-	-
Amortisation of Intangible Assets	-	-
Profit on Disposal/Write Off of Fixed Assets (Net)	-	-
Profit on Sales of Investement	(36.01)	-
Impairment of financial Instruments	-	-
Unrealised (gain)/loss on fair value on financial assets	-	-
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:		
Decrease / (increase) in Inventories	(3,182.73)	(5,009.60)
Decrease / (increase) in other non-current financial assets	(14.64)	0.02
Decrease / (increase) in other current financial assets	-	(0.04)
Decrease / (increase) in Other current assets	(188.21)	1.25
Decrease / (increase) in Other non current assets	(396.04)	(514.06)
Increase / (Decrease) in Trade payable	7.21	(12.35)
Increase / (Decrease) in financial liabilities	(128.85)	184.49
Increase / (Decrease) in Other current liabilities	47.71	(170.39)
Cash generated from/(used in) operations	(1,329.89)	(1,859.05)
Direct taxes paid, net of refunds	339.48	(32.31)
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)
Cash flows from financing activities		
Finance costs	(0.10)	(3.70)
Loan Taken	500.00	1,300.00
Loan Repaid	(1,760.00)	-
Dividend on equity shares	-	-
Net cash from/(used in) financing activities (C)	(1,260.10)	1,296.30
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:

- 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.





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.

B. L. DASHARDA & ASSOCIATES

CHARTERED ACCOUNTANTS



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

For and on behalf of

B. L. Dasharda & Associates

Chartered Accountants

F.R. No.: 112615W




CA Sushant Mehta

Partner

Membership Number: 112489

Place: Mumbai

Date: 30th May, 2024

UDIN No: 24112489BKANXY5806

ISHWARSHAKTI HOLDINGS & TRADERS LIMITED

Regd., Office: Seksaria Chambers, 5th Floor, 139, Nagindas Master Road, Fort, Mumbai – 400001
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CIN: L51100MH1983PLC030782

To,
BSE Limited
Corporate Relationship Department
1st Floor, Rotunda Building,
P J Towers, Dalal Street,
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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
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Sameer Kisan Khedekar
Date: 2024.05.30
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Sameer Khedekar
Company Secretary & Compliance Officer
Membership No. 38695

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE THIRD QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2021 UNDER IND AS

SR No	PARTICULARS	Quarter ended					Year ended 31.03.2021
		31-12-2021			31-12-2020		
		Unaudited (Post Demerger)	Unaudited (Post Demerger)	Unaudited	Unaudited (Post Demerger)	Unaudited	
		(₹ in Thousand) (Except Earning per share)					
	INCOME						
I	Revenue from operations (Net)	5,224.04	9,672.51	1,533.04	22,179.94	10,449.83	15,159.70
II	Other Income	25.12	11.14	9.69	76.55	107.65	122.56
III	Total Income (I+II)	5,249.16	9,683.65	1,542.73	22,256.49	10,557.48	15,282.26
	EXPENSES						
	(a) Cost of materials Consumed	-	-	-	-	-	-
	(b) Purchase of stock-in-trade	5,170.87	9,597.88	1,355.78	22,003.49	10,166.00	14,792.73
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(190.91)	(3,121.06)	(1,724.01)	(3,373.64)	(4,041.64)	(5,009.59)
	(d) Impairment of financial instruments	-	-	-	-	-	-
	(e) Employee benefits expense	199.57	199.56	192.88	546.79	493.12	835.26
	(f) Finance Cost	0.51	0.03	0.91	0.61	1.00	3.70
	(g) Depreciation & amortisation expenses	-	-	-	-	-	-
	(h) Other expenses	217.94	246.72	131.50	666.04	662.03	995.57
	TOTAL EXPENSES (a to h)	5,397.98	6,923.13	(42.94)	19,843.29	7,280.51	11,617.67
V	Profit/(Loss) before exceptional and extraordinary items and tax (III - IV)	(148.82)	2,760.52	1,585.67	2,413.20	3,276.97	3,664.59
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (V- VI)	(148.82)	2,760.52	1,585.67	2,413.20	3,276.97	3,664.59
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit/(Loss) before tax (VII -VIII)	(148.82)	2,760.52	1,585.67	2,413.20	3,276.97	3,664.59
X	Tax Expenses						
(i)	Current tax	416.72	23.20	-	439.92	-	57.62
(ii)	Deferred tax	0.07	0.06	(0.08)	0.20	-	0.08
XI	Profit/(Loss) for the period (IX- X)	(565.61)	2,737.26	1,585.75	1,973.08	3,276.97	3,606.89
XII	Other Comprehensive Income (net of tax)	30.75	41.58	76.79	(294.43)	692.75	22,898.54
XIII	Total Comprehensive Income/(Loss) for the period (XI +XII)	(534.86)	2,778.84	1,662.54	1,678.65	3,969.72	26,505.43
XIV	Paid Up Equity Share Capital	14,400.00	14,400.00	14,400.00	14,400.00	14,400.00	14,400.00
XV	Reserves excluding revaluation reserves (as shown in the Audited Balance Sheet of previous year)	-	-	-	-	-	1,09,902.43
XVI	Earnings per share (Face Value of ₹ 10/- each)						
(i)	Basic	(0.39)	1.90	1.10	1.37	2.28	2.50
(ii)	Diluted	(0.39)	1.90	1.10	1.37	2.28	2.50

Notes:

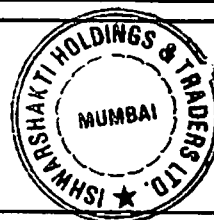
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- The above post demerger results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meeting held on 30th May, 2024. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The company is registered under NBFC having Registration no.13.00633 dated April 07, 1998 and its net worth is less than INR 250 crores.
- The Revenue from operations comprises Trading in Shares, Dividend & Interest Income".
- The Hon. National Company Law Tribunal, Mumbai Bench vide its order dated 10th April, 2024 has approved the Scheme of Arrangement of Seksaria Industries Private Limited ("Demerged Company No.1") and Seksaria Agritech Private Limited ("Resulting Company No 1") and Ishwarshakti Holdings & Traders Limited ("Demerged Company no.2") with Seksaria Finance Limited ("Resulting Company No 2") and their respective shareholders ("the Scheme"). The appointed date in terms of the said Scheme is 1st April, 2021. Hence the results for the current quarter / year and earlier quarters / year are presented after giving effect to the terms and conditions mentioned in the said scheme of Demerger.
- Figures for the previous Period/ Year have been re-grouped/ reworked/ re-arranged wherever necessary, to make them comparable.

For Ishwarshakti Holding & Traders Limited

Geeta K. Seksaria

Geeta Seksaria
Managing Director
DIN:06960055

Place : Mumbai
Dated : 30th May, 2024





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.

B. L. DASHARDA & ASSOCIATES

CHARTERED ACCOUNTANTS



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

For and on behalf of

B. L. Dasharda & Associates

Chartered Accountants

F.R. No.: 112615W




CA Sushant Mehta

Partner

Membership Number: 112489

Place: Mumbai

Date: 30th May, 2024

UDIN No: 24112489BKANXZ3464

ISHWARSHAKTI HOLDINGS & TRADERS LIMITED

Regd., Office: Seksaria Chambers, 5th Floor, 139, Nagindas Master Road, Fort, Mumbai – 400001
Tel.: 4050 0900 - 4050 0999 Fax: 9122 22624989 E-mail ID: ishwarshakti@rediffmail.com
CIN: L51100MH1983PLC030782

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.

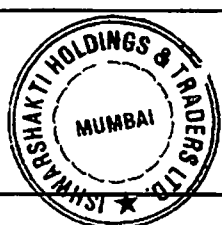
Yours faithfully,
For Ishwarshakti Holdings & Traders Limited

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

Sameer Khedekar
Company Secretary & Compliance Officer
Membership No. 38695

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2022 UNDER IND AS

(₹ In Thousand) (Except Earning per share)

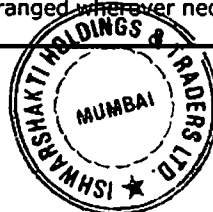
SR No	PARTICULARS	Quarter ended			Year ended	
		31-03-2022	31-12-2021	31-03-2021	31-03-2022	31-03-2021
		Audited (Post Demerger)	Unaudited (Post Demerger)	Audited	Audited (Post Demerger)	Audited
(INCOME)						
I	Revenue from operations (Net)	5,839.15	5,224.04	4,709.87	28,019.09	15,159.70
II	Other Income	11.51	25.12	14.91	88.06	122.56
III	Total Income (I+II)	5,850.66	5,249.16	4,724.78	28,107.15	15,282.26
(EXPENSES)						
IV	(a) Cost of materials Consumed	-	-	-	-	-
	(b) Purchase of stock-in-trade	6,009.88	5,170.87	4,626.73	28,013.37	14,792.73
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	530.51	(190.91)	(967.95)	(2,843.13)	(5,009.59)
	(d) Impairment of financial Instruments	-	-	-	-	-
	(e) Employee benefits expense	199.56	199.57	342.14	746.35	835.26
	(f) Finance Cost	1.47	0.51	2.70	2.08	3.70
	(g) Depreciation & amortisation expenses	-	-	-	-	-
	(h) Other expenses	880.10	217.94	333.54	1,546.14	995.57
	TOTAL EXPENSES (a to h)	7,621.52	5,997.98	4,937.16	27,464.81	11,617.67
V	Profit/(Loss) before exceptional and extraordinary items and tax (III - IV)	(1,770.86)	(148.82)	387.62	642.34	3,664.59
VI	Exceptional Items	-	-	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (V- VI)	(1,770.86)	(148.82)	387.62	642.34	3,664.59
VIII	Extraordinary Items	-	-	-	-	-
IX	Profit/(Loss) before tax (VII - VIII)	(1,770.86)	(148.82)	387.62	642.34	3,664.59
X	Tax Expenses	-	-	-	-	-
(i)	Current tax	(491.49)	416.72	57.62	(51.57)	57.62
(ii)	Deferred tax	0.07	0.07	0.08	0.27	0.08
XI	Profit/(Loss) for the period (IX-X)	(1,279.44)	(565.61)	329.92	693.64	3,606.89
XII	Other Comprehensive Income (net of tax)	42.13	30.75	22,205.79	(252.30)	22,898.54
XIII	Total Comprehensive Income/(Loss) for the period (XI + XII)	(1,237.31)	(534.86)	22,535.72	441.34	26,505.43
XIV	Paid Up Equity Share Capital	14,400.00	14,400.00	14,400.00	14,400.00	14,400.00
XV	Reserves excluding revaluation reserves (as shown in the Audited Balance Sheet of previous year)	-	-	-	(3,130.48)	1,09,902.43
XVI	Earnings per share (Face Value of ₹ 10/- each)	-	-	-	-	-
(i)	Basic	(0.89)	(0.39)	0.23	0.48	2.50
(ii)	Diluted	(0.89)	(0.39)	0.23	0.48	2.50
Notes:						
1	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 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.					
3	The company is registered under NBFC having Registration no.13.00633 dated April 07, 1998 and its net worth is less than INR 250 crores.					
4	The Revenue from operations comprises Trading in Shares, Dividend & Interest Income.					
5	The Hon. National Company Law Tribunal, Mumbai Bench vide its order dated 10th April, 2024 has approved the Scheme of Arrangement of Seksaria Industries Private Limited ("Demerged Company No.1") and Seksaria Agritech Private Limited ("Resulting Company No 1") and Ishwarshakti Holdings & Traders Limited ("Demerged Company no.2") with Seksaria Finance Limited ("Resulting Company No 2") and their respective shareholders ("the Scheme"). The appointed date in terms of the said Scheme is 1st April, 2021. Hence the results for the current quarter / year and earlier quarters / year are presented after giving effect to the terms and conditions mentioned in the said scheme of Demerger.					
6	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.					
Place : Mumbai Dated : 30th May, 2024		<p>For Ishwarshakti Holding & Traders Limited</p> <p><i>Greta K. Seksaria</i></p> <p>Greta Seksaria Managing Director DIN:06960055</p> 				

STATEMENT OF AUDITED STANDALONE ASSETS AND LIABILITIES AS AT 31ST MARCH, 2022			
(₹ in Thousand)			
Sr. No.	Particulars	As at 31st March, 2022 (Post Demerger)	As at 31st March, 2021
	A - Assets		
	1) Financial Assets		
	(i) Cash and cash equivalents	222.13	232.42
	(ii) Bank balances other than (i) above	10.50	110.00
	(iii) Loans	-	-
	(iv) Non-current Investments	7,135.71	1,41,137.52
	(v) Other financial assets	-	-
	(vi) Other current assets	2.55	-
	Total Financial Assets	7,370.89	1,41,479.94
	2) Non Financial Assets		
	(i) Inventories	12,079.73	9,236.60
	(ii) Current Tax Assets (Net)	-	-
	(iii) Property, Plant & Equipment	-	0.18
	(iv) Loans	-	-
	(v) Other financial Assets	-	3.33
	(vi) Other Non-current assets	1,405.08	867.12
	(vii) Deferred tax assets (Net)	1,763.25	-
	Total Non Financial 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		
	a) total outstanding dues of micro and small enterprises	-	-
	b) total outstanding dues of creditors other than micro and small enterprises	238.23	-
	(ii) Short term borrowings	2,150.00	10,608.37
	(iii) Other Financial Current liabilities	98.98	184.49
	(iv) Current tax liabilities (Net)	-	25.31
	Total Financial Liabilities	2,487.21	10,818.17
	(b) Non Financial Liabilities		
	(i) Long term borrowings	8,848.37	-
	(ii) Deferred tax liabilities (Net)	-	16,340.07
	(iii) Other Non Financial Current liabilities	-	-
	(iv) Other current liabilities	13.85	126.50
	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
	Total Liabilities and Equity	22,618.95	1,51,587.17

0.00



Standalone Statement of Cash Flow for the Year ended 31st March, 2022		
(₹ in Thousand)		
Particulars	As at 31st 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	3,664.59
Adjustments to reconcile profit before tax to net cash flows	-	-
Depreciation of property, plant and equipment	-	-
Amortisation of Intangible Assets	-	-
Profit on Disposal/Write Off of Fixed Assets (Net)	-	-
Profit on Sales of Investment	(36.01)	-
Impairment of financial Instruments	-	-
Unrealised (gain)/loss on fair value on financial assets	-	-
Interest Income	(0.95)	(6.66)
Finance Cost	2.08	3.70
Unrealised (Gain)/Loss	-	-
Operating profit before working capital changes	607.46	3,661.63
Movement in Working Capital:		
Decrease / (increase) in Inventories	(2,843.13)	(5,009.60)
Decrease / (increase) in other non-current financial assets	-	0.02
Decrease / (increase) in other current financial assets	3.33	(0.04)
Decrease / (increase) in Other current assets	(2.55)	1.25
Decrease / (increase) in Other non current assets	(537.96)	(514.06)
Increase / (Decrease) in Trade payable	238.23	(12.35)
Increase / (Decrease) in financial liabilities	(85.51)	184.49
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	-	-
Fixed Deposits placed	99.50	(10.00)
Purchase of Investments	(4,500.00)	-
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)
Cash flows from financing activities		
Finance costs	(2.08)	(3.70)
Loan Taken	2150.00	1300.00
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 wherever necessary.		



B. L. DASHARDA & ASSOCIATES
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

B. L. DASHARDA & ASSOCIATES

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

B. L. DASHARDA & ASSOCIATES

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

ISHWARSHAKTI HOLDINGS & TRADERS LIMITED

Regd., Office: Seksaria Chambers, 5th Floor, 139, Nagindas Master Road, Fort, Mumbai – 400001
Tel.: 4050 0900 - 4050 0999 Fax: 9122 22624989 E-mail ID: ishwarshakti@rediffmail.com
CIN: L51100MH1983PLC030782

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

Sameer Khedekar
Company Secretary & Compliance Officer
Membership No. 38695



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

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

- 1) We have reviewed the accompanying statement of unaudited standalone financial result of **Ishwarshakti Holdings & Traders Limited** ("the Company") for the quarter ended 30th June, 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.

B. L. DASHARDA & ASSOCIATES

CHARTERED ACCOUNTANTS



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

For and on behalf of

B. L. Dasharda & Associates

Chartered Accountants

F.R. No.: 112615W




CA Sushant Mehta

Partner

Membership Number: 112489

Place: Mumbai

Date: 30th May, 2024

UDIN No: 24112489BKANYB4160

ISHWARSHAKTI HOLDINGS & TRADERS LIMITED

Regd., Office: Seksaria Chambers, 5th Floor, 139, Nagindas Master Road, Fort, Mumbai – 400001
Tel.: 4050 0900 - 4050 0999 Fax: 9122 22624989 E-mail ID: ishwarshakti@rediffmail.com
CIN: L51100MH1983PLC030782

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.

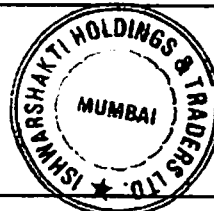
Yours faithfully,
For Ishwarshakti Holdings & Traders Limited

Sameer Kisan
Khedekar
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Sameer Kisan Khedekar
Date: 2024.05.30
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Sameer Khedekar
Company Secretary & Compliance Officer
Membership No. 38695

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE SECOND QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2022 UNDER IND AS
(₹ In Thousand) (Except Earning per share)

SR No	PARTICULARS	Quarter ended (Post Demerger)			Half year ended (Post Demerger)		Year ended (Post Demerger)
		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						
I	Revenue from operations (Net)	5,447.03	1,323.65	9,672.51	6,770.68	16,955.90	28,019.09
II	Other Income	10.84	11.28	11.14	22.12	51.43	88.06
III	Total Income (I+II)	5,457.87	1,334.93	9,683.65	6,792.80	17,007.33	28,107.15
IV	EXPENSES						
	(a) Cost of materials Consumed	-	-	-	-	-	-
	(b) Purchase of stock-in-trade	5,066.43	996.59	9,597.88	6,069.02	16,832.62	28,013.37
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,249.44)	1,195.83	(3,121.06)	(53.61)	(3,182.73)	(2,843.13)
	(d) Impairment of financial Instruments	-	-	-	-	-	-
	(e) Employes benefits expense	215.62	215.63	199.56	431.25	347.22	746.35
	(f) Finance Cost	0.04	0.17	0.03	0.21	0.10	2.08
	(g) Depreciation & amortisation expenses	-	-	-	-	-	-
	(h) Other expenses	255.62	218.22	246.72	473.84	448.10	1,546.14
	TOTAL EXPENSES (a to h)	4,288.27	2,626.44	6,923.13	6,914.71	14,445.31	27,464.81
V	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	642.34
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (V - VI)	1,169.60	(1,291.51)	2,760.52	(121.91)	2,562.02	642.34
VIII	Extraordinary Items	-	-	-	-	-	-
IX	Profit/(Loss) before tax (VII - VIII)	1,169.60	(1,291.51)	2,760.52	(121.91)	2,562.02	642.34
X	Tax Expenses						
(i)	Current tax	-	(0.31)	23.20	(0.31)	23.20	(51.57)
(ii)	Deferred tax	0.07	0.07	0.06	0.14	0.13	0.27
XI	Profit/(Loss) for the period (IX - X)	1,169.53	(1,291.27)	2,737.26	(121.74)	2,538.69	693.64
XII	Other Comprehensive Income (not of tax)	47.98	28.49	41.58	76.47	(325.18)	(252.30)
XIII	Total Comprehensive Income/(Loss) for the period (XI + XII)	1,217.51	(1,262.78)	2,778.84	(45.27)	2,213.51	441.34
XIV	Paid Up Equity Share Capital	14,400.00	14,400.00	14,400.00	14,400.00	14,400.00	14,400.00
XV	Reserves excluding revaluation reserves (as shown in the Audited Balance Sheet of previous year)	-	-	-	-	-	(3,130.48)
XVI	Earnings per share (Face Value of ₹ 10/- each)						
(i)	Basic	0.81	(0.90)	1.90	(0.08)	1.76	0.48
(ii)	Diluted	0.81	(0.90)	1.90	(0.08)	1.76	0.48
	Notes:						
1	The Unaudited Standalone Financial Results have been prepared in accordance with the recognition and measurement principles provided in Indian Accounting Standards (IndAS 34), the provisions of the Companies Act, 2013 (the Act), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, (SEBI (LODR) Regulations, 2015) as amended.						
2	The above 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".						
5	The Hon. National Company Law Tribunal, Mumbai Bench vide its order dated 10th April, 2024 has approved the Scheme of Arrangement of Seksaria Industries Private Limited ("Demerged Company No.1") and Seksaria Agritech Private Limited ("Resulting Company No 1") and Ishwarshakti Holdings & Traders Limited ("Demerged Company no.2") with Seksaria Finance Limited ("Resulting Company No 2") and their respective shareholders ("the Scheme"). The appointed date in terms of the said Scheme is 1st April, 2021. Hence the results for the current quarter / year and earlier quarters / year are presented after giving effect to the terms and conditions mentioned in the said scheme of Demerger.						
6	Figures for the previous Period/ Year have been re-grouped/ reworked/ re-arranged wherever necessary, to make them comparable.						
	For Ishwarshakti Holding & Traders Limited						
	<i>Geeta K. Seksaria</i>						
	Geeta Seksaria Managing Director DIN:06960055						
	Place : Mumbai Dated : 30th May, 2024						



STATEMENT OF UNAUDITED STANDALONE ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2022			
(₹ In Thousand)			
Post Demerger			
Sr. No.	Particulars	As at 30th Sep, 2022	As at 31st March 2022
	A - Assets		
	1) Financial Assets		
	(i) Cash and cash equivalents	128.49	222.13
	(ii) Bank balances other than (i) above	10.50	10.50
	(iii) Loans	-	-
	(iv) Non-current investments	7,232.28	7,135.71
	(v) Other financial assets	0.13	-
	(vi) Other current assets	403.53	2.55
	Total Financial Assets	7,774.93	7,370.89
	2) Non Financial Assets		
	(i) Inventories	12,133.34	12,079.73
	(ii) Current Tax Assets (Net)	-	-
	(iii) Property, Plant & Equipment	-	-
	(iv) Loans	-	-
	(v) Other financial Assets	-	-
	(vi) Other Non-current assets	1,433.86	1,405.08
	(vii) Deferred tax assets (Net)	1,743.03	1,763.25
	Total Non Financial Assets	15,310.23	15,248.06
	Total Assets	23,085.16	22,618.95
	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	157.13	238.23
	(ii) Short term borrowings	990.00	2,150.00
	(iii) Other Financial Current liabilities	98.98	98.98
	(iv) Current tax liabilities (Net)	-	-
	Total Financial Liabilities	1,246.11	2,487.21
	(b) Non Financial Liabilities		
	(i) Long term borrowings	10,608.37	8,848.37
	(ii) Deferred tax liabilities (Net)	-	-
	(iii) Other Non Financial Current liabilities	-	-
	(iv) Other current liabilities	6.43	13.85
	Total Non Financial Liabilities	10,614.80	8,862.22
	Equity		
	(a) Equity share capital	14,400.00	14,400.00
	(b) Other Equity	(3,175.75)	(3,130.48)
	Total Equity	11,224.25	11,269.52
	Total Liabilities and Equity	23,085.16	22,618.95



Standalone Statement of Cash Flow for the half year ended 30th September, 2022		
Particulars	(₹ in Thousand)	
	(Post Demerger)	
	As at 30th September, 2022	As at 31st March, 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	-	-
Depreciation of property, plant and equipment	-	-
Amortisation of Intangible Assets	-	-
Profit on Disposal/Write Off of Fixed Assets (Net)	-	-
Profit on Sales of Investment	-	(36.01)
Impairment of financial Instruments	-	-
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)	(2.55)
Decrease / (increase) in Other non current assets	(28.78)	(537.96)
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	-	99.50
Purchase of Investments	-	(4,500.00)
Proceeds from Sale of Investment	-	6,707.87
Interest income	0.13	0.95
Net cash from/(used in) investing 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	-	(1,760.00)
Dividend on equity shares	-	-
Net cash from/(used in) financing activities (C)	599.79	387.92
Net increase / (decrease) in cash and cash equivalents (A+B+C)	(93.64)	(10.29)
Cash and Cash equivalents at the beginning of year	222.13	232.42
Cash and Cash equivalents at the end of the year	128.49	222.13

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 wherever necessary.





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.

B. L. DASHARDA & ASSOCIATES

CHARTERED ACCOUNTANTS



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

For and on behalf of

B. L. Dasharda & Associates

Chartered Accountants

F.R. No.: 112615W



CA Sushant Mehta

Partner

Membership Number: 112489

Place: Mumbai

Date: 30th May, 2024

UDIN No: 24112489BKANYC3656

ISHWARSHAKTI HOLDINGS & TRADERS LIMITED

Regd., Office: Seksaria Chambers, 5th Floor, 139, Nagindas Master Road, Fort, Mumbai – 400001
Tel.: 4050 0900 - 4050 0999 Fax: 9122 22624989 E-mail ID: ishwarshakti@rediffmail.com
CIN: L51100MH1983PLC030782

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
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Sameer Kisan Khedekar
Date: 2024.05.30
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Sameer Khedekar
Company Secretary & Compliance Officer
Membership No. 38695

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE THIRD QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2022 UNDER IND AS

(₹ In Thousand) (Except Earning per share)

SR No	PARTICULARS	Quarter ended (Post Demerger)			Nine Months ended (Post Demerger)		Year ended (Post Demerger)
		31-12-2022	30-09-2022	31-12-2021	31-12-2022	31-12-2021	31-03-2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	INCOME						
I	Revenue from operations (Net)	4,798.66	5,447.03	5,224.04	11,569.34	22,179.94	28,019.09
II	Other Income	29.51	10.84	25.12	51.63	76.55	88.06
III	Total Income (I+II)	4,828.17	5,457.87	5,249.16	11,620.97	22,256.49	28,107.15
	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	28,013.37
	(c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	(352.20)	(1,249.44)	(190.91)	(405.81)	(3,373.64)	(2,843.13)
	(d) Impairment of financial Instruments	-	-	-	-	-	-
	(e) Employee benefits expense	215.63	215.62	199.57	646.88	546.79	746.35
	(f) Finance Cost	0.03	0.04	0.51	0.24	0.61	2.08
	(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
V	Profit/(Loss) before exceptional and extraordinary items and tax (III - IV)	189.89	1,169.60	(148.82)	67.98	2,413.20	642.34
VI	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
VIII	Extraordinary Items	-	-	-	-	-	-
IX	Profit/(Loss) before tax (VII -VIII)	189.89	1,169.60	(148.82)	67.98	2,413.20	642.34
X	Tax Expenses						
	(i) Current tax	2.33	-	416.72	2.02	439.92	(51.57)
	(ii) 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
XIV	Paid Up Equity Share Capital	14,400.00	14,400.00	14,400.00	14,400.00	14,400.00	14,400.00
XV	Reserves excluding revaluation reserves (as shown in the Audited Balance Sheet of previous year)	-	-	-	-	-	(3,130.48)
XVI	Earnings per share (Face Value of ₹ 10/- each)						
	(i) Basic	0.13	0.81	(0.39)	0.05	1.37	0.48
	(ii) Diluted	0.13	0.81	(0.39)	0.05	1.37	0.48

Notes:

- The Unaudited Standalone Financial Results have been prepared in accordance with the recognition and measurement principles provided in Indian Accounting Standards (IndAS 34), the provisions of the Companies Act, 2013 (the Act), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (SEBI (LODR) Regulations, 2015) as amended.
- The above 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.
- The company is registered under NBFC having Registration no.13.00633 dated April 07, 1998 and its net worth is less than INR 250 crores.
- "The Revenue from operations comprises Trading in Shares, Dividend & Interest Income".
- The Hon. National Company Law Tribunal, Mumbai Bench vide its order dated 10th April, 2024 has approved the Scheme of Arrangement of Seksaria Industries Private Limited ("Demerged Company No.1") and Seksaria Agritech Private Limited ("Resulting Company No 1") and Ishwarshakti Holdings & Traders Limited ("Demerged Company no.2") with Seksaria Finance Limited ("Resulting Company No 2") and their respective shareholders ("the Scheme"). The appointed date in terms of the said Scheme is 1st April, 2021. Hence the results for the current quarter / year and earlier quarters / year are presented after giving effect to the terms and conditions mentioned in the said scheme of Demerger.
- Figures for the previous Period/ Year have been re-grouped/ reworked/ re-arranged wherever necessary, to make them comparable.

For Ishwarshakti Holding & Traders Limited

Geeta K. Seksaria

Geeta Seksaria
Managing Director
DIN:06960055

Place : Mumbai
Dated : 30th May, 2024





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.

B. L. DASHARDA & ASSOCIATES

CHARTERED ACCOUNTANTS



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

For and on behalf of

B. L. Dasharda & Associates

Chartered Accountants

F.R. No.: 112615W



CA Sushant Mehta

Partner

Membership Number: 112489

Place: Mumbai

Date: 30th May 2024

UDIN No: 24112489BKANYD6404

ISHWARSHAKTI HOLDINGS & TRADERS LIMITED

Regd., Office: Seksaria Chambers, 5th Floor, 139, Nagindas Master Road, Fort, Mumbai – 400001
Tel.: 4050 0900 - 4050 0999 Fax: 9122 22624989 E-mail ID: ishwarshakti@rediffmail.com
CIN: L51100MH1983PLC030782

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

Sameer Khedekar
Company Secretary & Compliance Officer
Membership No. 38695

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2023 UNDER IND AS

SR No	PARTICULARS	₹ In Thousand) (Except Earning per share)				
		Quarter ended (Post Demerger)			Year ended (Post Demerger)	
		31-03-2023	31-12-2022	31-03-2022	31-03-2023	31-03-2022
		Audited	Unaudited	Audited	Audited	Audited
	INCOME					
I	Revenue from operations (Net)	515.55	4,798.66	5,839.15	12,084.89	28,019.09
II	Other Income	0.14	29.51	11.51	51.77	88.06
III	Total Income (I+II)	515.69	4,828.17	5,850.66	12,136.66	28,107.15
IV	EXPENSES					
	(a) Cost of materials Consumed	-	-	-	-	-
	(b) Purchase of stock-in-trade	443.90	4,545.20	6,009.88	11,052.12	28,013.37
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	895.48	(352.20)	530.51	489.67	(2,843.13)
	(d) Impairment of financial Instruments	-	-	-	-	-
	(e) Employee benefits expense	215.62	215.63	199.56	862.50	746.35
	(f) Finance Cost	0.37	0.03	1.47	0.61	2.08
	(g) Depreciation & amortisation expenses	-	-	-	-	-
	(h) Other expenses	263.74	229.62	890.10	967.20	1,546.14
	TOTAL EXPENSES (a to h)	1,819.11	4,638.28	7,621.52	13,372.10	27,464.81
V	Profit/(Loss) before exceptional and extraordinary items and tax (III - IV)	(1,303.42)	189.89	(1,770.86)	(1,235.44)	642.34
VI	Exceptional Items	-	-	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (V - VI)	(1,303.42)	189.89	(1,770.86)	(1,235.44)	642.34
VIII	Extraordinary Items	-	-	-	-	-
IX	Profit/(Loss) before tax (VII -VIII)	(1,303.42)	189.89	(1,770.86)	(1,235.44)	642.34
X	Tax Expenses					
(i)	Current tax	(19.01)	2.33	(491.49)	(16.99)	(51.57)
(ii)	Deferred tax	0.07	0.06	0.07	0.27	0.27
XI	Profit/(Loss) for the period (IX- X)	(1,284.48)	187.50	(1,279.44)	(1,218.72)	693.64
XII	Other Comprehensive Income (net of tax)	68.79	61.33	42.13	206.59	(252.30)
XIII	Total Comprehensive Income/(Loss) for the period (XI +XII)	(1,215.69)	248.83	(1,237.31)	(1,012.13)	441.34
XIV	Paid Up Equity Share Capital	14,400.00	14,400.00	14,400.00	14,400.00	14,400.00
XV	Reserves excluding revaluation reserves (as shown in the Audited Balance Sheet of previous year)	-	-	-	(4,142.61)	(3,130.48)
XVI	Earnings per share (Face Value of ₹ 10/- each)					
(i)	Basic	(0.89)	0.13	(0.89)	(0.85)	0.48
(ii)	Diluted	(0.89)	0.13	(0.89)	(0.85)	0.48
	Notes:					
1	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 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.					
3	The company is registered under NBFC having Registration no.13.00633 dated April 07,1998 and its net worth is less than INR 250 crores.					
4	"The Revenue from operations comprises Trading in Shares, Dividend & Interest Income".					
5	The Hon. National Company Law Tribunal, Mumbai Bench vide its order dated 10th April, 2024 has approved the Scheme of Arrangement of Seksaria Industries Private Limited ("Demerged Company No.1") and Seksaria Agritech Private Limited ("Resulting Company No 1") and Ishwarshakti Holdings & Traders Limited ("Demerged Company no.2") with Seksaria Finance Limited ("Resulting Company No 2") and their respective shareholders (" the Scheme"). The appointed date in terms of the said Scheme is 1st April, 2021. Hence the results for the current quarter / year and earlier quarters / year are presented after giving effect to the terms and conditions mentioned in the said scheme of Demerger.					
6	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-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					
	<i>Geeta K. Seksaria</i>					
	Geeta Seksaria Managing Director DIN:06960055					
	Place : Mumbai Dated : 30th May, 2024					



STATEMENT OF AUDITED STANDALONE ASSETS AND LIABILITIES AS AT 31ST MARCH, 2023			
		(₹ in Thousand)	
		Post Demerger	
Sr. No.	Particulars	As at 31st March, 2023	As at 31st March 2022
	A - Assets		
	1) Financial Assets		
	(i) Cash and cash equivalents	455.12	222.13
	(ii) Bank balances other than (ii) above	11.04	10.50
	(iii) Loans	-	-
	(iv) Non-current investments	7,396.56	7,135.71
	(v) Other financial assets	-	-
	(vi) Other current assets	-	2.55
	Total Financial Assets	7,862.72	7,370.89
	2) Non Financial Assets		
	(i) Inventories	11,590.06	12,079.73
	(ii) Current Tax Assets (Net)	-	-
	(iii) Property, Plant & Equipment	-	-
	(iv) Loans	-	-
	(v) Other financial Assets	-	-
	(vi) Other Non-current assets	1,110.17	1,405.08
	(vii) Deferred tax assets (Net)	1,708.72	1,763.25
	Total Non Financial Assets	14,408.95	15,248.06
	Total Assets	22,271.67	22,618.95
	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	238.23
	(ii) Short term borrowings	600.00	2,150.00
	(iii) Other Financial Current liabilities	197.96	98.98
	(iv) Current tax liabilities (Net)	-	-
	Total Financial Liabilities	1,004.60	2,487.21
	(b) Non Financial Liabilities		
	(i) Long term borrowings	10,998.37	8,848.37
	(ii) Deferred tax liabilities (Net)	-	-
	(iii) Other Non Financial Current liabilities	-	-
	(iv) Other current liabilities	11.31	13.85
	Total Non Financial Liabilities	11,009.68	8,862.22
	Equity		
	(a) Equity share capital	14,400.00	14,400.00
	(b) Other Equity	(4,142.61)	(3,130.48)
	Total Equity	10,257.39	11,269.52
	Total Liabilities and Equity	22,271.67	22,618.95



Standalone Statement of Cash Flow for the Year ended 31st March, 2023		
	(₹ in Thousand)	
	(Post Demerger)	
Particulars	As at 31st March, 2023	As at 31st March, 2022
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		
Depreciation of property, plant and equipment	-	-
Amortisation of Intangible Assets	-	-
Profit on Disposal/Write Off of Fixed Assets (Net)	-	-
Profit on Sales of Investment	-	(36.01)
Impairment of financial Instruments	-	-
Unrealised (gain)/loss on fair value on financial assets	-	-
Interest income	(0.54)	(0.95)
Finance Cost	0.61	2.08
Unrealised (Gain)/Loss	-	-
Operating profit before working capital changes	(1,235.37)	607.46
Movement in Working Capital:		
Decrease / (increase) in Inventories	489.67	(2,843.13)
Decrease / (increase) in other non-current financial assets	-	-
Decrease / (increase) in other current financial assets	-	3.33
Decrease / (increase) in Other current assets	2.55	(2.55)
Decrease / (increase) in Other non current assets	294.91	(537.96)
Increase / (Decrease) in Trade payable	(31.59)	238.23
Increase / (Decrease) in financial liabilities	98.98	(85.51)
Increase / (Decrease) in Other current liabilities	(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	-	(4,500.00)
Proceeds from Sale of Investment	-	6,707.87
Interest income	0.54	0.95
Net cash from/(used in) investing activities (B)	0.00	2,308.32
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)	232.99	(10.29)
Cash and Cash equivalents at the beginning of year	222.13	232.42
Cash and Cash equivalents at the end of the year	455.12	222.13
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 wherever necessary.		



B. L. DASHARDA & ASSOCIATES
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

B. L. DASHARDA & ASSOCIATES

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

B. L. DASHARDA & ASSOCIATES

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 Fax: 9122 22624989 E-mail ID: ishwarshakti@rediffmail.com
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
Digitally signed by
Sameer Kisan Khedekar
Date: 2024.05.30
18:16:53 +05'30'

Sameer Khedekar
Company Secretary & Compliance Officer
Membership No. 38695

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE FIRST QUARTER ENDED 30TH JUNE, 2023 UNDER IND AS

(₹ in Thousand) (Except Earning per share)					
SR No	PARTICULARS	Quarter ended (Post Demerger)			Year ended (Post Demerger)
		30-06-2023	31-03-2023	30-06-2022	31-03-2023
		Unaudited	Audited	Unaudited	Audited
	INCOME				
I	Revenue from operations (Net)	3,248.67	515.55	1,323.65	12,084.89
II	Other Income	93.31	0.14	11.28	51.77
III	Total Income (I+II)	3,341.98	515.69	1,334.93	12,136.66
	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 stock-in-trade	(883.04)	895.48	1,195.83	489.67
	(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
V	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	-	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (V- VI)	2,285.46	(1,303.42)	(1,291.51)	(1,235.44)
VIII	Extraordinary items	-	-	-	-
IX	Profit/(Loss) before tax (VII -VIII)	2,285.46	(1,303.42)	(1,291.51)	(1,235.44)
X	Tax Expenses				
(i)	Current tax	390.00	(19.01)	(0.31)	(16.99)
(ii)	Deferred tax	0.07	0.07	0.07	0.27
XI	Profit/(Loss) for the period (IX- X)	1,895.39	(1,284.48)	(1,291.27)	(1,218.72)
XII	Other Comprehensive Income (net of tax)	(19.17)	68.79	28.49	206.59
XIII	Total Comprehensive Income/(Loss) for the period (XI +XII)	1,876.22	(1,215.69)	(1,262.78)	(1,012.13)
XIV	Paid Up Equity Share Capital	14,400.00	14,400.00	14,400.00	14,400.00
XV	Reserves excluding revaluation reserves (as shown in the Audited Balance Sheet of previous year)				(4,142.61)
XVI	Earnings per share (Face Value of ₹ 10/- each)				
(i)	Basic	1.32	(0.89)	(0.90)	(0.85)
(ii)	Diluted	1.32	(0.89)	(0.90)	(0.85)
	Notes:				
1	The Unaudited Standalone Financial Results have been prepared in accordance with the recognition and measurement principles provided in Indian Accounting Standards (IndAS 34), the provisions of the Companies Act, 2013 (the Act), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, (SEBI (LODR) Regulations, 2015) as amended.				
2	The above 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".				
5	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.				
6	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.				
	For Ishwarshakti Holding & Traders Limited				
	Geeta k. Seksaria,				
	Geeta Seksaria Managing Director DIN:06960055				
	Place : Mumbai Dated : 30th May, 2024				



**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.

B. L. DASHARDA & ASSOCIATES

CHARTERED ACCOUNTANTS



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

For and on behalf of

B. L. Dasharda & Associates

Chartered Accountants

F.R. No.: 112615W



CA Sushant Mehta

Partner

Membership Number: 112489

Place: Mumbai

Date: 30th 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 Fax: 9122 22624989 E-mail ID: ishwarshakti@rediffmail.com
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
Digitally signed by
Sameer Kisan Khedekar
Date: 2024.05.30
18:16:53 +05'30'

Sameer Khedekar
Company Secretary & Compliance Officer
Membership No. 38695

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE SECOND QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023 UNDER IND AS
(₹ In Thousand) (Except Earning per share)

SR No	PARTICULARS	Quarter ended (Post Demerger)			Half year ended (Post Demerger)		Year ended (Post Demerger)
		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						
I	Revenue from operations (Net)	6,596.25	3,248.67	5,447.03	9,844.92	6,770.68	12,084.89
II	Other Income	120.89	93.31	10.84	214.20	22.12	51.77
III	Total Income (I+II)	6,717.14	3,341.98	5,457.87	10,059.12	6,792.80	12,136.66
IV	EXPENSES						
	(a) Cost of materials Consumed	-	-	-	-	-	-
	(b) Purchase of stock-in-trade	5,634.77	1,512.73	5,066.43	7,147.50	6,063.02	11,052.12
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	484.30	(883.04)	(1,249.44)	(398.74)	(53.61)	489.67
	(d) Impairment of financial instruments	-	-	-	-	-	-
	(e) Employee benefits expense	224.20	224.25	215.62	448.45	431.25	862.50
	(f) Finance Cost	-	-	0.04	-	0.21	0.61
	(g) Depreciation & amortisation expenses	-	-	-	-	-	-
	(h) Other expenses	343.91	202.58	255.62	546.49	473.84	967.20
	TOTAL EXPENSES (a to h)	6,687.18	1,056.52	4,288.27	7,243.70	6,914.71	13,372.10
V	Profit/(Loss) before exceptional and extraordinary items and tax (III - IV)	29.96	2,285.46	1,169.60	2,315.42	(121.91)	(1,235.44)
	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (V- VI)	29.96	2,285.46	1,169.60	2,315.42	(121.91)	(1,235.44)
VIII	Extraordinary Items	-	-	-	-	-	-
IX	Profit/(Loss) before tax (VII -VIII)	29.96	2,285.46	1,169.60	2,315.42	(121.91)	(1,235.44)
X	Tax Expenses						
(i)	Current tax	10.00	390.00	-	400.00	(0.31)	(16.99)
(ii)	Deferred tax	0.07	0.07	0.07	0.14	0.14	0.27
XI	Profit/(Loss) for the period (IX- X)	19.89	1,895.39	1,169.53	1,915.28	(121.74)	(1,218.72)
XII	Other Comprehensive Income (not of tax)	(18.88)	(19.17)	47.98	(38.05)	76.47	206.59
XIII	Total Comprehensive Income/(Loss) for the period (XI +XII)	1.01	1,876.22	1,217.51	1,877.23	(45.27)	(1,012.13)
XIV	Paid Up Equity Share Capital	14,400.00	14,400.00	14,400.00	14,400.00	14,400.00	14,400.00
XV	Reserves excluding revaluation reserves (as shown in the Audited Balance Sheet of previous year)	-	-	-	-	-	(4,142.61)
XVI	Earnings per share (Face Value of ₹ 10/- each)						
(f)	Basic	0.01	1.32	0.81	1.33	(0.08)	(0.85)
(g)	Diluted	0.01	1.32	0.81	1.33	(0.08)	(0.85)

Notes:

- The Unaudited Standalone Financial Results have been prepared in accordance with the recognition and measurement principles provided in Indian Accounting Standards (IndAS 34), the provisions of the Companies Act, 2013 (the Act), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, (SEBI (LODR) Regulations, 2015) as amended.
- The above 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.
- The company is registered under NBFC having Registration no.13.00633 dated April 07, 1998 and its net worth is less than INR 250 crores.
- "The Revenue from operations comprises Trading in Shares, Dividend & Interest Income".
- The Hon. National Company Law Tribunal, Mumbai Bench vide its order dated 10th April, 2024 has approved the Scheme of Arrangement of Saksaria Industries Private Limited ("Demerged Company No.1") and Saksaria Agritech Private Limited ("Resulting Company No 1") and Ishwarshakti Holdings & Traders Limited ("Demerged Company no.2") with Saksaria 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.

Place : Mumbai
Dated : 30th May, 2024

For Ishwarshakti Holding & Traders Limited

Geeta K. Seksaria

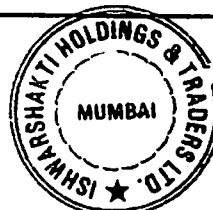
Geeta Seksaria
Managing Director
DIN:06960055



STATEMENT OF UNAUDITED STANDALONE ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2023			
(₹ In Thousand)			
Post Demerger			
Sr. No.	Particulars	As at 30th Sep, 2023	As at 31st March, 2023
	A - Assets		
	1) Financial Assets		
	(i) Cash and cash equivalents	1,602.58	455.12
	(ii) Bank balances other than (i) above	11.04	11.04
	(iii) Loans	-	-
	(iv) Non-current investments	7,579.48	7,396.56
	(v) Other financial assets	-	-
	(vi) Other current assets	210.83	-
	Total Financial Assets	9,403.93	7,862.72
	2) Non Financial Assets		
	(i) Inventories	11,988.80	11,590.06
	(ii) Current Tax Assets (Net)	-	-
	(iii) Property, Plant & Equipment	-	-
	(iv) Loans	-	-
	(v) Other financial Assets	-	-
	(vi) Other Non-current assets	1,110.17	1,110.17
	(vii) Deferred tax assets (Net)	1,670.53	1,708.72
	Total Non Financial Assets	14,769.50	14,408.95
	Total Assets	24,173.43	22,271.67
	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	206.64
	(ii) Short term borrowings	300.00	600.00
	(iii) Other Financial Current liabilities	197.96	197.96
	(iv) Current tax liabilities (Net)	238.76	-
	Total Financial Liabilities	839.82	1,004.60
	(b) Non Financial Liabilities		
	(i) Long term borrowings	11,038.37	10,998.37
	(ii) Deferred tax liabilities (Net)	-	-
	(iii) Other Non Financial Current liabilities	-	-
	(iv) Other current liabilities	160.63	11.31
	Total Non Financial Liabilities	11,199.00	11,009.68
	Equity		
	(a) Equity share capital	14,400.00	14,400.00
	(b) Other Equity	(2,265.39)	(4,142.61)
	Total Equity	12,134.61	10,257.39
	Total Liabilities and Equity	24,173.43	22,271.67



Standalone Statement of Cash Flow for the half year ended 30th September, 2023		
(₹ in Thousand)		
(Post Demerger)		
Particulars	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	-	-
Depreciation of property, plant and equipment	-	-
Amortisation of Intangible Assets	-	-
Profit on Disposal/Write Off of Fixed Assets (Net)	-	-
Profit on Sales of Investment	-	-
Impairment of financial Instruments	-	-
Unrealised (gain)/loss on fair value on financial assets	(182.92)	-
Interest income	-	(0.54)
Finance Cost	-	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	-	-
Decrease / (increase) in other current financial assets	-	-
Decrease / (increase) in Other current assets	(210.83)	2.55
Decrease / (increase) in Other non current assets	-	294.91
Increase / (Decrease) in Trade payable	(103.54)	(31.59)
Increase / (Decrease) in financial liabilities	-	98.98
Increase / (Decrease) in Other current liabilities	149.31	(2.54)
Cash generated from/(used in) operations	1,568.70	(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)
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	-	-
Proceeds from Sale of Investment	-	-
Interest income	-	0.54
Net cash from/(used in) investing activities (B)	-	0.00
Cash flows from financing activities		
Finance costs	-	(0.61)
Loan Taken	300.00	600.00
Loan Repaid	(560.00)	-
Dividend on equity shares	-	-
Net cash from/(used in) financing 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
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 wherever necessary.		





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.

B. L. DASHARDA & ASSOCIATES

CHARTERED ACCOUNTANTS



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

For and on behalf of

B. L. Dasharda & Associates

Chartered Accountants

F.R. No.: 112615W



CA Sushant Mehta

Partner

Membership Number: 112489

Place: Mumbai

Date: 30th 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 Fax: 9122 22624989 E-mail ID: ishwarshakti@rediffmail.com
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
Digitally signed by
Sameer Kisan Khedekar
Date: 2024.05.30
18:16:53 +05'30'

Sameer Khedekar
Company Secretary & Compliance Officer
Membership No. 38695

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE THIRD QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2023 UNDER IND AS

SR No	PARTICULARS	Quarter ended (Post Demerger)					
		31-12-2023		31-12-2022		Year ended (Post Demerger)	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(₹ in Thousand) (Except Earning per share)							
I	INCOME						
	Revenue from operations (Net)	5,865.93	6,596.25	4,798.66	15,710.85	11,569.34	12,084.89
II	Other Income	103.46	120.89	29.51	317.66	51.63	51.77
III	Total Income (I+II)	5,969.39	6,717.14	4,828.17	16,028.51	11,620.97	12,136.66
IV	EXPENSES						
	(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	11,052.12
	(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
V	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	-	-	-	-	-	-
IX	Profit/(Loss) before tax (VII - VIII)	1,114.52	29.96	189.89	3,429.94	67.98	(1,235.44)
X	Tax Expenses						
(i)	Current tax	(189.16)	10.00	2.33	210.84	2.02	(16.99)
(ii)	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	-	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)
XIV	Paid Up Equity Share Capital	14,400.00	14,400.00	14,400.00	14,400.00	14,400.00	14,400.00
XV	Reserves excluding revaluation reserves (as shown in the Audited Balance Sheet of previous year)	-	-	-	-	-	(4,142.61)
XVI	Earnings per share (Face Value of ₹ 10/- each)						
(i)	Basic	0.96	0.01	0.13	2.29	0.05	(0.85)
(ii)	Diluted	0.96	0.01	0.13	2.29	0.05	(0.85)
Notes:							
1 The Unaudited Standalone Financial Results have been prepared in accordance with the recognition and measurement principles provided in Indian Accounting Standards (IndAS 34), the provisions of the Companies Act, 2013 (the Act), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, (SEBI (LODR) Regulations, 2015) as amended.							
2 The above 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".							
5 The Hon. National Company Law Tribunal, Mumbai Bench vide its order dated 10th April, 2024 has approved the Scheme of Arrangement of Seksaria Industries Private Limited ("Demerged Company No.1") and Seksaria Agritech Private Limited ("Resulting Company No 1") and Ishwarshakti Holdings & Traders Limited ("Demerged Company no.2") with Seksaria Finance Limited ("Resulting Company No 2") and their respective shareholders ("the Scheme"). The appointed date in terms of the said Scheme is 1st April, 2021. Hence the results for the current quarter / year and earlier quarters / year are presented after giving effect to the terms and conditions mentioned in the said scheme of Demerger.							
6 Figures for the previous Period/ Year have been re-grouped/ reworked/ re-arranged whenever necessary, to make them comparable.							
For Ishwarshakti Holding & Traders Limited							
<i>Greta K. Seksaria,</i>							
Greta Seksaria Managing Director DIN:06960055							
Place : Mumbai Dated : 30th May, 2024							



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.

B. L. DASHARDA & ASSOCIATES

CHARTERED ACCOUNTANTS



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

For and on behalf of

B. L. Dasharda & Associates

Chartered Accountants

F.R. No.: 112615W



CA Sushant Mehta

Partner

Membership Number: 112489

Place: Mumbai

Date: 30th 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 Fax: 9122 22624989 E-mail ID: ishwarshakti@rediffmail.com
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
Digitally signed by
Sameer Kisan Khedekar
Date: 2024.05.30
18:16:53 +05'30'

Sameer Khedekar
Company Secretary & Compliance Officer
Membership No. 38695

STATEMENT OF AUDITED STANDALONE ASSETS AND LIABILITIES AS AT 31ST MARCH, 2024			
		(` In Thousand)	
Sr. No.	Particulars	As at 31st March 2024 (Post Demerger)	As at 31st March 2023 (Post Demerger)
	A - Assets		
	1) Financial Assets		
	(i) Cash and cash equivalents	180.63	455.12
	(ii) Bank balances other than (i) above	11.79	11.04
	(iii) Loans	-	-
	(iv) Non-current Investments	8,823.42	7,396.56
	(v) Other financial assets	-	-
	Total Financial Assets	9,015.84	7,862.72
	2) Non Financial Assets		
	(i) Inventories	13,124.46	11,590.06
	(ii) Current Tax Assets (Net)	-	-
	(iii) Property, Plant & Equipment	-	-
	(iv) Loans	-	-
	(v) Other financial Assets	1,033.23	1,110.17
	(vi) Deferred tax assets (Net)	1,764.30	1,708.72
	Total Non Financial Assets	15,921.99	14,408.95
	Total Assets	24,937.83	22,271.67
	B- Liabilities & Equity		
	(a) Financial Liabilities		
	(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	-	206.64
	(ii) Short term borrowings	-	600.00
	(iii) Other Financial Current liabilities	303.52	197.96
	(iv) Current tax liabilities (Net)	75.54	-
	Total Financial Liabilities	476.26	1,004.60
	(b) Non Financial Liabilities		
	(i) Long term borrowings	11,438.37	10,998.37
	(ii) Other Non Financial Current liabilities	-	-
	(iii) Other current liabilities	12.33	11.31
	Total Non Financial Liabilities	11,450.70	11,009.68
	Equity		
	(a) Equity share capital	14,400.00	14,400.00
	(b) Other Equity	(1,389.13)	(4,142.61)
	Total Equity	13,010.87	10,257.39
	Total Liabilities and Equity	24,937.83	22,271.67

0.00



ISHWARSHAKTI HOLDINGS & TRADERS LIMITED
Standalone Statement of Cash Flow for the Year ended 31st March, 2024

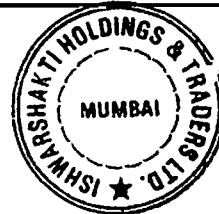
(₹ in Thousand)

Particulars	Year ended 31st March, 2024 (Post Demerger)	Year ended 31st March, 2023 (Post Demerger)
Cash flows from operating activities		
Profit / (Loss) before tax as per statement of profit and loss	3,654.85	(1,235.44)
Adjustments to reconcile profit before tax to net cash flows		
Depreciation of property, plant and equipment	-	-
Amortisation of Intangible Assets	-	-
Profit on Disposal/Write Off of Fixed Assets (Net)	-	-
Profit on Sales of Investment	(608.45)	-
Impairment of financial Instruments	-	-
Unrealised (gain)/loss on fair value on financial assets	(144.07)	-
Interest income	(0.75)	(0.54)
Finance Cost	0.96	0.61
Unrealised (Gain)/Loss	-	-
Operating profit before working capital changes	2,902.54	(1,235.37)
Movement in Working Capital:		
Decrease / (increase) in Inventories	(1,534.40)	489.67
Decrease / (increase) in other current financial assets	-	2.55
Decrease / (increase) in other non-current financial assets	76.94	294.91
Increase / (Decrease) in Trade payable	(109.44)	(31.59)
Increase / (Decrease) in financial liabilities	106	98.98
Increase / (Decrease) in Other current liabilities	1.02	(2.54)
Cash generated from/(used In) operations	1,442.22	(383.39)
Direct taxes paid, net of refunds	(525.44)	16.99
Net cash flow from/(used In) operating activities (A)	916.78	(366.40)
Cash flows from Investing activities		
Purchase of Property, plant and equipment including CWIP	-	-
Proceeds from sale of Property, plant and equipment	-	-
Fixed Deposits placed	(0.75)	(0.54)
Purchase of Investments	(6,200)	-
Proceeds from Sale of Investment	5,169.70	-
Interest income	0.75	0.54
Net cash from/(used In) Investing activities (B)	(1,030.30)	0.00
Cash flows from financing activities		
Finance costs	(0.96)	(0.61)
Loan Taken	400.00	600.00
Loan Repaid	(560.00)	-
Dividend on equity shares	-	-
Net cash from/(used In) financing activities (C)	(160.96)	599.39
Net increase / (decrease) in cash and cash equivalents (A+B+C)	(274.49)	232.02
Cash and Cash equivalents at the beginning of year	455.12	223.10
Cash and Cash equivalents at the end of the year	180.63	455.12

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 wherever necessary.



B. L. DASHARDA & ASSOCIATES
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

B. L. DASHARDA & ASSOCIATES

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

B. L. DASHARDA & ASSOCIATES

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