

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

MEMORANDUM TO THE BOARD OF DIRECTORS
ON APPROVAL OF THE 2025 FINANCIAL STATEMENTS

SR No.	PARTICULARS	Quarter ended 31st Dec 2024			Half year ended 30th June 2025		Reported Shareholders Fund (₹)
		2024 Q1	2024 Q2	2024 Q3	2025 H1	2024 H1	
		₹ Lakhs	₹ Lakhs	₹ Lakhs	₹ Lakhs	₹ Lakhs	
1	Revenue from operations (Net)	2,47,000	1,41,625	2,47,521	4,94,521	24,75,000	24,75,000
2	Other Income	500	500	500	1,500	500	500
3	Total Revenue	2,47,500	1,42,125	2,48,021	4,96,021	25,25,000	25,25,000
4	Cost of materials Consumed	-	-	-	-	-	-
5	Depreciation of Assets (Net)	1,000	1,000	1,000	3,000	1,000	1,000
6	Change in Investment of Related party, with no payment and cash flows	(1,200)	1,200	(1,200)	-	(1,200)	(1,200)
7	Impairment of Financial Instruments	-	-	-	-	-	-
8	Employee benefits expense	200	200	200	600	200	200
9	Finance Cost	500	500	500	1,500	500	500
10	Provision for doubtful accounts expense	-	-	-	-	-	-
11	Other expenses	200	200	200	600	200	200
12	Other Income	500	500	500	1,500	500	500
13	Net Profit/(Loss) before tax	1,27,500	1,12,125	1,27,321	2,54,521	12,75,000	12,75,000
14	Income tax expense	(1,000)	(1,000)	(1,000)	(3,000)	(1,000)	(1,000)
15	Net Profit/(Loss) after tax	1,26,500	1,11,125	1,26,321	2,51,521	11,75,000	11,75,000
16	Dividend paid	-	(500)	(500)	(1,500)	(500)	(500)
17	Dividend Tax	-	(500)	(500)	(1,500)	(500)	(500)
18	Net Profit/(Loss) after dividend	1,26,500	1,10,625	1,25,821	2,49,521	11,25,000	11,25,000
19	Other adjustments	500	500	500	1,500	500	500
20	Net Profit/(Loss) after all adjustments	1,27,000	1,11,125	1,26,321	2,51,021	11,75,000	11,75,000
21	Share Premium	500	500	500	1,500	500	500
22	Reserve	500	500	500	1,500	500	500

1. The financial statements have been prepared in accordance with the accounting principles and practices generally accepted in India, and 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 Listing Regulations, 2015) as amended.

2. The above financial statements have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meeting held on 24th May, 2025. The financial statements have been audited by the Statutory Auditors of the Company, M/s. PricewaterhouseCoopers LLP, Chartered Accountants, in accordance with the auditing standards applicable in India, and they have issued their audit report in Form No. MRB/1, dated 24th May, 2025.

3. The financial statements have been prepared in accordance with the accounting principles and practices generally accepted in India, and 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 Listing Regulations, 2015) as amended.


4. The financial statements have been prepared in accordance with the accounting principles and practices generally accepted in India, and 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 Listing Regulations, 2015) as amended.

5. The financial statements have been prepared in accordance with the accounting principles and practices generally accepted in India, and 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 Listing Regulations, 2015) as amended.

Approved and signed by the Director

Anita K. Sekaria

Anita Sekaria
Managing Director
Company No. 12345678



Date: 24th May 2025
Place: Mumbai

		AS AT 31st MARCH 2022	
		As at 31st Mar 2022	As at 31st Mar 2021
A - Assets			
(i) Financial Assets			
(a) Cash and cash equivalents		325.49	222.22
(b) Bank balances other than (a) above		16.50	86.99
(c) Loans		-	-
(d) Non-current investments		7,222.20	7,185.71
(e) Other financial assets		0.13	-
(f) Other current assets		487.52	2.48
Total Financial Assets		7,751.84	7,497.40
(ii) Non Financial Assets			
(a) Investments		12,131.24	(2,879.72)
(b) Current Tax Assets (Net)		-	-
(c) Property, Plant & Equipment		-	-
(d) Loans		-	-
(e) Other financial assets		-	-
(f) Other non-current assets		1,423.04	1,466.88
(g) Deferred tax assets (Net)		1,743.83	1,763.25
Total Non Financial Assets		15,298.11	10,350.41
Total Assets		23,049.95	17,847.81
B - Liabilities & Equity			
(i) Financial Liabilities			
(a) Trade payables		-	-
(i) total outstanding dues of others and small enterprises		-	-
(ii) total outstanding dues of suppliers other than others and small enterprises		187.13	128.22
(b) Short term borrowings		985.00	2,188.00
(c) Other financial Current liabilities		30.50	30.50
(d) Current tax liabilities (Net)		-	-
Total Financial Liabilities		1,102.63	2,346.72
(ii) Non Financial liabilities			
(a) Long term borrowings		10,000.37	9,040.37
(b) Deferred tax liabilities (Net)		-	-
(c) Other Non Financial Current liabilities		-	-
(d) Other current liabilities		6.45	15.85
Total Non Financial Liabilities		10,006.82	9,056.22
Equity			
(a) Equity share capital		14,480.00	14,480.00
(b) Other Equity		(2,175.70)	(3,185.48)
Total Equity		11,304.30	11,294.52
Total Liabilities & Equity		23,049.95	17,847.81



Statement of Cash Flow for the Year ended 31st March 2015		
	(in Rupees)	
	(Post Tax)	
	2015	2014
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	-	(76.91)
Impairment of financial Instruments	-	-
Unrealised (gain)/loss on fair value on financial assets	-	-
Interest Income	(0.13)	(0.95)
Finance Cost	0.21	2.00
Unrealised (Gain)/Loss	-	-
Operating profit before working capital changes	(121.83)	607.46
Movement in Working Capital:		
Decrease / (Increase) in Inventories	(53.61)	(2,043.13)
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	(480.96)	(2.95)
Decrease / (Increase) in Other non current assets	(20.78)	(537.96)
Increase / (Decrease) in Trade payables	(81.39)	238.23
Increase / (Decrease) in financial liabilities	-	(85.51)
Increase / (Decrease) in Other current liabilities	(7.44)	(112.68)
Cash generated from/(used in) operations	(693.87)	(1,782.79)
Direct taxes paid, net of refunds	0.31	26.26
Net cash flow from/(used in) operating activities (A)	(693.56)	(1,756.53)
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	-	6,702.87
Interest income	0.13	0.95
Net cash from/(used in) investing activities (B)	0.13	2,203.32
Cash flows from financing activities		
Finance costs	(0.21)	(2.00)
Loan Taken	600.00	2190.00
Loan Repaid	-	(1,760.00)
Dividend on equity shares	-	-
Net cash from/(used in) financing activities (C)	599.79	428.00
Net increase / (decrease) in cash and cash equivalents (A+B+C)	(93.64)	(30.21)
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	202.21

Notes:
1. The above Cash Flow Statement has been prepared under the "Indirect method" as set out in the 3rd A5-7 on Statement of Cash Flow as notified under Companies (Accounts) Rules, 2015.
2. Previous year's figures have been regrouped and rearranged wherever necessary.



PERUSAHAAN PANGKALAN & TRADING LIMITED
PT PANGKALAN PANGKALAN TRADING

No	PARTICULARS	Quarter ended/quarter (closure)			Nine months ended/quarter (closure)		Year total (Post Balance)
		31-03-2024	31-03-2023	31-03-2021	31-03-2024	31-03-2023	
I	Revenue						
1	Business Income/expense (Net)	4,395.84	5,087.00	5,139.04	13,599.84	12,373.04	26,972.88
II	Other Income	26.51	88.80	29.11	31.63	26.50	105.55
III	Expenses (Net)	2,025.51	2,207.24	2,378.14	6,805.07	6,302.50	14,107.57
IV	Income Tax						
	(a) Cost of materials Consumed						
	(b) Purchase of stocks/trade	4,348.30	5,088.00	5,139.07	14,575.37	13,205.07	27,780.44
	(c) Change in inventory of Finished goods, work-in-progress and stocks/trade	(283.30)	(1,200.00)	(289.07)	(662.07)	(1,174.04)	(2,125.14)
	(d) Depreciation of Manufacturing equipment						
	(e) Depreciation of machinery equipment	266.40	238.50	188.87	693.80	587.20	1,381.27
	(f) Finance Cost	0.00	0.00	0.00	0.00	0.00	0.00
	(g) Depreciation & amortization expense						
	(h) Other expenses	228.81	252.80	211.80	793.41	697.00	1,490.41
	(i) Share of Profit/(Loss) of Associates	4,000.00	4,000.00	4,000.00	12,000.00	12,000.00	36,000.00
V	Provision for current tax payable and accordingly INDETERMINATE (P/B)	100.00	1,000.00	(200.00)	600.00	2,400.00	400.00
VI	Share of Profit/(Loss) of Associates						
VII	Profit/(Loss) before tax/expense (Net) (P/B)	2,654.54	2,880.56	2,660.80	6,024.77	5,871.50	12,896.27
VIII	Income tax expense						
IX	Profit/(Loss) after tax/expense (Net) (P/B)	2,654.54	2,880.56	2,660.80	6,024.77	5,871.50	12,896.27
X	Expenses:						
	Current tax	2.20	-	495.32	260	495.30	693.82
	Income tax	0.00	0.00	0.00	0.00	0.00	0.00
	Income tax refund (Net)	2.20	-	495.32	260	495.30	693.82
	Other Government Income (Net)						
	Other Government Income (Net)	26.51	88.80	29.11	31.63	26.50	105.55
	Share of Profit/(Loss) of Associates	4,000.00	4,000.00	4,000.00	12,000.00	12,000.00	36,000.00
	Profit/(Loss) after tax/expense (Net) (P/B) (P/B)	2,683.25	2,969.36	2,715.23	6,346.40	6,392.80	13,595.64
XI	Profit/(Loss) after tax/expense (Net) (P/B)	2,683.25	2,969.36	2,715.23	6,346.40	6,392.80	13,595.64
XII	Revenue excluding non-recurring revenue						
	(Net shown in the Audited Balance Sheet of previous year)						
XIII	Revenue per share/transaction of (Rp 100 each)						
XIV	Profit	0.12	0.04	0.11	0.04	0.10	0.11
XV	Loss	0.12	0.04	0.11	0.04	0.10	0.11

TAMBAH

- The Un-audited Interim Financial Results have been prepared in accordance with the recognition and measurement principles specified in Indonesian Accounting Standards (PSAK) 55, the provisions of the Corporate Act, 2008 (the Act), as applicable and guidelines issued by the Securities and Exchange Board of Indonesia (SEI) under SEI-Stocks, Obligations and Disclosure Requirements Regulation 2015, (2015 SEI) Regulation 2020 as amended.
- The above post-closure results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meeting held on 20th May 2024. The financial statements of the Company have complied with United States of the standards issued in terms of Regulation 05 of 2020 (SEI) Listing Obligations and Disclosure Requirements Regulation, 2024.
- The details of the interim financial results for the nine months ended April 30, 2024 and for the year ended 31st March 2024 are as follows:
- The interim financial results are audited by the independent auditor, Ernst & Young.
- The Non-Consolidated Complete Low Volume, Market Order valid for valid until 20th April, 2024 has reported the scheme of Arrangement of Subsidiary/Industries Private Market ("Private Group No.1") and Private Arrangements Private Market ("Private Company No.1") and Subsidiary/Industries Private Market ("Private Group No.2") and Private Arrangements Private Market ("Private Company No.2") with Subsidiary/Industries Private Market ("Private Group No.3") and Private Arrangements Private Market ("Private Company No.3") and their respective shareholders ("the Scheme"). The approved date is terms of the said scheme is on April, 2023. Hence, the results for the current quarter/year and quarter/year are presented after giving effect to the terms and conditions stipulated in the said scheme of Arrangement.
- Changes for the previous period/year have become reversed/corrected/adjusted/eliminated when necessary to make them comparable.

for the President/Pangkal & Trading Office

Pooeta K. Sakaria
 Ketua Komite
 Managing Director
 08100000000



Page: 10/10
 Period: 31st May, 2024

SHREYAS HOLDING & TRADING LIMITED
CIN: L15100MH1999PLC004912

PARTICULARS		BALANCE SHEET				
		31.03.2024	31.03.2023	31.03.2022	31.03.2021	31.03.2020
1	ASSETS					
2	Current Assets (Net)	113.99	4,798.91	5,999.16	21,894.99	20,999.89
3	Cash	0.00	28.11	18.21	24.27	0.00
4	Debtors	113.99	4,770.80	6,000.95	11,870.72	20,999.89
5	Prepaid Expenses	-	-	-	-	-
6	Other Current Assets	-	-	-	-	-
7	Non-current Assets	-	-	-	-	-
8	Investment in Subsidiaries	-	-	-	-	-
9	Investment in Joint Ventures	-	-	-	-	-
10	Investment in Associates	-	-	-	-	-
11	Other Non-current Assets	-	-	-	-	-
12	Total Assets	113.99	4,798.91	5,999.16	21,894.99	20,999.89
13	LIABILITIES					
14	Current Liabilities	113.99	4,798.91	5,999.16	21,894.99	20,999.89
15	Trade Payables	-	-	-	-	-
16	Trade Creditors	-	-	-	-	-
17	Other Current Liabilities	113.99	4,798.91	5,999.16	21,894.99	20,999.89
18	Non-current Liabilities	-	-	-	-	-
19	Long-term Debt	-	-	-	-	-
20	Other Non-current Liabilities	-	-	-	-	-
21	Total Liabilities	113.99	4,798.91	5,999.16	21,894.99	20,999.89
22	Total	113.99	4,798.91	5,999.16	21,894.99	20,999.89

- The Audited Financial Statements have been prepared in accordance with the accounting and measurement principles provided in Indian Accounting Standards (Ind AS), the provisions of the Companies Act, 2013 (the Act), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI) under 1956 having (Independent and Statutory Auditors) Registered Firms, (IIS) (ICAI) Regulation, 2015 as amended.
- The above audit opinion reports have been prepared and recommended by the Audit Committee and approved by the Board of Directors in their meeting held on 28th March 2024.
- The company is registered under MCA 21 using Application no. 11/2024 dated April 02, 2024 and its net worth is less than Rs 250 crore.
- The Income Statement complies with the Indian Accounting Standards (Ind AS).
- The Hon. Member Company Law, Mumbai (South) vide its order dated 18th April, 2024 has approved the Scheme of Arrangement of Shri. (Independent and Statutory Auditors) Registered Firms, (IIS) (ICAI) Regulation, 2015 with Shri. (Independent and Statutory Auditors) Registered Firms, (IIS) (ICAI) Regulation, 2015 and their respective subsidiaries ('the Scheme'). We approved this in terms of the said Scheme of Arrangement of Shri. (Independent and Statutory Auditors) Registered Firms, (IIS) (ICAI) Regulation, 2015. Hence the results for the current quarter / year and earlier quarter / year are presented after giving effect to the same and disclosed as per the said Scheme of Arrangement.
- The figures for the quarter ended 31st March, 2024 and 31st March, 2023 on the following figure: between the correct figures in respect of the half-yearly and the annual figures for the quarter ended 31st March, 2024 and 31st March, 2023 respectively.

Place: Mumbai
 Date: 28th May, 2024

For Shri. (Independent and Statutory Auditors)

Arjun K. Beksaria
 Chartered Accountant
 Managing Director
 Mumbai



INTEGRATED HOLDING & TRADING LIMITED
 C/O: LEBENSBROUWERIJ

STATEMENT OF ASSETS & LIABILITIES		AS AT 31ST MARCH 2022	
		IN EURO	
No. No.	Particulars	As at 31st March 2022	As at 31st March 2021
	A - Assets		
	(1) Financial Assets		
	(a) Cash and cash equivalents	465.12	222.13
	(b) Bank balances other than (a) above	11.84	10.58
	(c) Loans		
	(i) Non-current investments	7,306.56	7,135.71
	(ii) Other financial assets		
	(iii) Other current assets		2.98
	Total Financial Assets	7,803.52	7,471.40
	(2) Non-Financial Assets		
	(a) Inventions	11,908.86	12,870.73
	(b) Current Tax Assets (Net)	-	-
	(c) Property, Plant & Equipment	-	-
	(d) Loans	-	-
	(e) Other Financial Assets	1,138.17	1,405.88
	(f) Other Non-current assets	1,798.72	1,783.25
	(g) Deferred tax assets (Net)	-	-
	Total Non-Financial Assets	15,245.55	16,239.86
	Total Assets	23,049.07	23,711.26
	B - Liabilities & Equity		
	(a) Financial Liabilities		
	(i) Trade payables		
	a) total outstanding dues of mine and small enterprises	-	-
	b) total outstanding dues of creditors other than mine and small enterprises	206.64	126.22
	(ii) Short term borrowings	808.88	2,130.88
	(iii) Other Financial Current Liabilities	197.86	88.98
	(iv) Current tax liabilities (Net)	-	-
	Total Financial Liabilities	1,212.38	2,346.08
	(b) Non-Financial Liabilities		
	(i) Long term borrowings	8,998.37	8,848.37
	(ii) Deferred tax liabilities (Net)	-	-
	(iii) Other Non-Financial Current Liabilities	-	-
	(iv) Other current liabilities	11.31	17.65
	Total Non-Financial Liabilities	9,009.68	8,866.02
	Equity		
	(i) Equity share capital	14,498.88	14,498.88
	(ii) Other Equity	(5,458.49)	(3,120.48)
	Total Equity	9,040.39	11,378.40
	Total Liabilities & Equity	23,049.07	23,711.26



Statement of Cash Flow for the Year ended 31st March, 2023

	(₹ in Thousands)	
	(Post Reversal)	
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	2.00
Unrealised (Gain)/Loss	-	-
Operating profit before working capital changes	(1,235.37)	607.48
Movement in Working Capital:		
Decrease / (increase) in Inventories	499.67	(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	204.01	(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)	(112.65)
Cash generated from/(used in) operations	(395.59)	(2,732.79)
Direct taxes paid, net of refunds	16.00	26.75
Net cash flow from/(used in) operating activities (A)	(379.59)	(2,706.04)
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)	(2.00)
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)	219.70	(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	441.83	222.13

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.



STATEMENT OF FINANCIAL QUANTITATIVE RESULTS FOR THE QUARTER ENDED 31st MARCH 2023 UNDER IND AS

Sl. No.	PARTICULARS	₹ In Thousands (except Shading per share)			
		Quarter ended/Part Covered			Year ended (Full)
		31-03-2023	31-03-2022	31-03-2023	31-03-2022
	Unaudited	Audited	Unaudited	Audited	
III	Revenue				
I	Revenue from operations (Net)	3,248.67	315.35	1,323.05	12,084.89
II	Other Income	25.31	0.34	11.35	51.77
III	Total Revenue (Net)	3,273.98	315.69	1,334.40	12,136.66
IV	EXPENSES				
(a)	Cost of materials Consumed	-	-	-	-
(b)	Purchase of stock-in-trade	1,543.73	463.08	986.59	11,032.12
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	585.00	295.48	1,195.89	489.67
(d)	Impairment of financial investments	-	-	-	-
(e)	Employee benefits expense	284.25	215.62	225.63	862.50
(f)	Finance Cost	-	0.37	0.17	0.64
(g)	Depreciation & amortisation expenses	-	-	-	-
(h)	Other expenses	282.58	263.24	288.32	957.20
	TOTAL EXPENSES (a to h)	3,195.56	1,038.71	3,496.51	13,372.53
V	Profit/(Loss) before exceptional and extraordinary items and tax (a - b)	78.42	(722.02)	(1,162.11)	(1,235.87)
VI	Exceptional items	-	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (V - VI)	78.42	(722.02)	(1,162.11)	(1,235.87)
VIII	Extraordinary items	-	-	-	-
IX	Profit/(Loss) before tax (VII - VIII)	78.42	(722.02)	(1,162.11)	(1,235.87)
X	Tax Expenses				
(a)	Current tax	308.08	(19.01)	(0.51)	(16.78)
(b)	Deferred tax	0.07	0.07	0.07	0.27
XI	Profit/(Loss) for the period (IX - X)	3,065.39	(1,204.68)	(1,202.29)	(1,235.79)
XII	Other Comprehensive Income (net of tax)	(89.17)	68.29	25.45	285.88
XIII	Total Comprehensive Income/(Loss) for the period (XI - XII)	2,976.22	(1,315.69)	(1,202.29)	(1,463.18)
XIV	Paid Up Equity Share Capital	14,406.88	14,406.88	14,406.87	14,406.87
XV	Reserves excluding retention reserves (as shown in the Audited Balance Sheet of previous year)				(4,142.63)
XVI	Earnings per share @Face Value of ₹ 20/- each)				
(a)	Basic	3.36	(8.88)	(8.36)	(10.86)
(b)	Diluted	3.33	(8.88)	(8.36)	(10.86)

- The Unaudited Standalone Financial Results have been prepared in accordance with the recognition and measurement principles provided in Indian Accounting Standards (IND AS) 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-merger results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meeting held on 30th May, 2023. The Statutory Auditors of the Company have carried out a limited review of the standalone results in terms of Regulation 24 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The company is registered under MCA21 having Registration no. 13-09633 dated April 07, 1998 and its net worth is less than ₹ 250 crores.
- *Net Revenue from operations comprises trading in shares, dividend & interest income*.
- The figures for the quarter ended 31st March, 2023 are the balancing figures between the audited figures in respect of the full financial year and the reviewed year-to-date figures up to third quarter of the respective financial year.
- The Hon. National Company Law Tribunal, Mumbai Bench vide its order dated 18th April, 2023 has approved the Scheme of Arrangement of Shikharhati Industries Private Limited ("Demerged Company No.1") and Shikharhati Agrotech Private Limited ("Resulting Company No.1") and Shikharhati Holdings & Traders Limited ("Demerged Company No.2") with Shikharhati Finance Limited ("Resulting Company No.2") and their respective shareholders ("the Scheme"). The approved date in terms of the said Scheme is 31st April, 2023. Hence the results for the current quarter / year and earlier quarter / 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/ reclassified/ re-arranged wherever necessary, to make them comparable.

For Shikharhati Holding & Traders Limited

Greta K. Saksaria,
Greta Saksaria
Managing Director
CIN:00000000



Place : Mumbai
Date : 18th May, 2023

INTERIM FINANCIAL STATEMENTS
FOR THE QUARTER ENDED 31st MARCH 2021

Particulars	Quarter ended 31st March 2021			Full year ended 31st March 2021		Year ended 31st March 2020
	Rs. Lakhs	Rs. Lakhs	Rs. Lakhs	Rs. Lakhs	Rs. Lakhs	
Revenue	1,200.00	1,200.00	1,200.00	4,800.00	4,770.00	10,000.00
Cost of materials consumed	500.00	500.00	500.00	2,000.00	1,950.00	4,000.00
Depreciation of fixed assets	20.00	20.00	20.00	80.00	80.00	100.00
Amortisation of intangible assets	5.00	5.00	5.00	20.00	20.00	25.00
Finance cost	10.00	10.00	10.00	40.00	40.00	50.00
Income tax expense	10.00	10.00	10.00	40.00	40.00	50.00
Other income	10.00	10.00	10.00	40.00	40.00	50.00
Other expenses	10.00	10.00	10.00	40.00	40.00	50.00
Profit before tax	655.00	655.00	655.00	2,630.00	2,630.00	5,500.00
Income tax expense	10.00	10.00	10.00	40.00	40.00	50.00
Profit after tax	645.00	645.00	645.00	2,590.00	2,590.00	5,450.00
Dividend per share (Face Value of ₹10/- each)	0.00	0.00	0.00	0.00	0.00	0.00
EPS	0.00	0.00	0.00	0.00	0.00	0.00

1. The financial statements have been prepared in accordance with the recognition and measurement principles provided in Indian Accounting Standards (Ind AS) the principles of the Companies Act, 2013 (the Act), as applicable and guidelines issued by the Institute and Exchange Board of India (IBBI) under the Insolvency and Bankruptcy Code, 2016 (IBC) and the Insolvency and Bankruptcy Code, 2016 as amended.

2. The above profit/loss figures have been prepared and recommended by the Audit Committee and approved by the Board of Directors in their meeting held on 30th March, 2021. The Directors of the Company have verified the financial statements in accordance with the provisions of Section 143(3) of the Companies Act, 2013 and have issued their report thereon.

3. The above financial statements have been prepared in accordance with the provisions of Section 143(3) of the Companies Act, 2013 and have been audited by the Statutory Auditors, M/s. [Name of Auditor], Chartered Accountants, who have issued their report thereon.

4. The above financial statements have been prepared in accordance with the provisions of Section 143(3) of the Companies Act, 2013 and have been audited by the Statutory Auditors, M/s. [Name of Auditor], Chartered Accountants, who have issued their report thereon.

5. The above financial statements have been prepared in accordance with the provisions of Section 143(3) of the Companies Act, 2013 and have been audited by the Statutory Auditors, M/s. [Name of Auditor], Chartered Accountants, who have issued their report thereon.

For and on behalf of the Board of Directors
Anita K. Bekaria,
 Group Executive
 Managing Director
 [Signature]



File attached
 dated 30th Mar 2021

STATEMENT OF FINANCIAL POSITION AND EQUITY		AS AT 31st SEPTEMBER, 2022	
		(In thousands)	
		30th Sept 2022	30th Sept 2021
Assets			
A - Assets			
(1) Financial Assets			
(a) Cash and cash equivalents		1,002.50	(98.12)
(b) Bank balances other than (a) above		22.94	11.84
(c) Loans		-	-
(d) Non-current investments		7,878.48	7,394.86
(e) Other financial assets		-	-
(f) Other current assets		218.83	-
Total Financial Assets		9,122.75	7,708.78
(2) Non-Financial Assets			
(a) Intangibles		11,988.88	11,988.88
(b) Current Tax Assets (Net)		-	-
(c) Property, Plant & Equipment		-	-
(d) Loans		-	-
(e) Other financial Assets		-	-
(f) Other non-current assets		1,138.17	1,138.17
(g) Deferred tax assets (Net)		1,678.32	1,268.72
Total Non-Financial Assets		15,805.35	15,485.67
Total Assets		24,928.10	23,194.45
Liabilities & Equity			
(a) Financial Liabilities			
(i) Trade payables		-	-
(ii) Other current liabilities		271.88	306.94
(iii) Short term borrowings		305.00	600.00
(iv) Other Financial Current Liabilities		187.84	187.58
(v) Current tax liabilities (Net)		298.76	-
Total Financial Liabilities		963.48	1,104.52
(b) Non-Financial Liabilities			
(i) Loans from shareholders		11,478.73	10,888.73
(ii) Deferred tax liabilities (Net)		-	-
(iii) Other Non-Financial Current Liabilities		688.63	11.74
(iv) Other current liabilities		-	-
Total Non-Financial Liabilities		12,167.36	11,901.20
Equity			
(a) Equity share capital		14,400.00	14,400.00
(b) Other Equity		(2,385.30)	(4,142.60)
Total Equity		12,014.70	10,257.40
Total Liabilities & Equity		24,928.10	23,194.45



Statement of Cash Flow for the financial year ended 30th September, 2023		
	(₹ in thousands)	
	(Post Balance)	
	2023	2022
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	-	-
Gain/(loss) on fair value on financial assets	(102.02)	-
Interest Income	-	(0.54)
Finance Cost	-	0.61
Unrealised (Gain)/Loss	-	-
Operating profit before working capital changes	2,192.86	(1,235.37)
Movement in Working Capital:		
Decrease / (increase) in Inventories	(300.74)	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)	2.85
Decrease / (increase) in Other non current assets	-	294.91
Increase / (Decrease) in Trade payable	(103.54)	(31.59)
Increase / (Decrease) in financial liabilities	-	98.96
Increase / (Decrease) in Other current liabilities	149.31	(2.54)
Cash generated from/(used in) operations	1,568.76	(383.59)
Direct taxes paid, net of refunds	(161.24)	16.99
Net cash flow from/(used in) operating activities (A)	1,407.52	(366.60)
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)	1,147.52	232.80
Cash and Cash equivalents at the beginning of year	455.12	222.13
Cash and Cash equivalents at the end of the year	1,602.64	455.12

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.



PARTICULARS	Quarter ended/Part Balance			Month/Quarter/Part Balance		Total amount accumulated/Part Balance
	01-04-2019	01-07-2019	01-10-2019	01-01-2019	03-31-2019	
Revenue						
Revenue from operations (Net)	1,864.35	8,894.25	4,943.45	13,708.05	15,296.81	13,864.65
Revenue from other sources	241.45	234.29	31.55	465.39	465.39	945.73
Other Income	1,091.29	4,919.15	2,935.35	8,968.83	10,227.59	11,856.13
Total Revenue	2,987.09	13,987.69	7,910.35	23,142.27	25,990.79	26,666.51
Expenses						
Cost of Revenue Generated	2,888.25	8,894.72	4,943.38	11,816.35	10,894.31	13,812.33
Expenses on purchase of stock/stocks	252.30	484.39	(882.39)	894.18	484.39	484.39
Expenses on purchase of shares of equity shares of other companies	304.29	234.29	306.69	845.65	845.65	845.65
Expenses on purchase of equity shares of other companies	4.27	-	0.00	0.00	0.00	0.00
Expenses on purchase of equity shares of other companies	34.25	34.25	34.25	102.75	102.75	102.75
Expenses on purchase of equity shares of other companies	1,864.35	8,894.25	4,943.45	13,708.05	15,296.81	13,864.65
Total Expenses	5,027.46	18,047.60	11,009.76	27,569.88	33,625.96	32,111.78
Profit	(2,040.37)	(4,060.00)	(3,099.41)	(4,427.61)	(7,635.17)	(5,445.27)
Other income	1,091.29	4,919.15	2,935.35	8,968.83	10,227.59	11,856.13
Net Profit	1,091.29	4,919.15	2,935.35	8,968.83	10,227.59	11,856.13
Other income	241.45	234.29	31.55	465.39	465.39	945.73
Total Income	1,332.74	5,153.44	3,066.90	9,434.22	10,692.98	12,801.86
Other income	1,091.29	4,919.15	2,935.35	8,968.83	10,227.59	11,856.13
Total Income	1,091.29	4,919.15	2,935.35	8,968.83	10,227.59	11,856.13
Other income	241.45	234.29	31.55	465.39	465.39	945.73
Total Income	1,332.74	5,153.44	3,066.90	9,434.22	10,692.98	12,801.86

1. The financial statements (Financial Results) have been prepared in accordance with the recognition and measurement principles provided in Indian Accounting Standards (AS) 26. The Company is a public company and the financial statements have been prepared in accordance with the Companies Act, 2013 (the Act), as applicable and published under the Companies and Exchange Board of India (XBRL) Reporting Regulations and Financial Reporting Standards (FRS), 2016 as notified by the Institute of Cost Accountants of India, Mumbai.

2. The above financial statements have been reviewed and recommended by the Audit Committee and accordingly the Board of Directors in their meeting held on 31st May 2019. The Board of Directors of the Company has called out a qualified review of the financial results in terms of Paragraph 26 of XBRL Reporting Regulations and Financial Reporting Standards, 2016.

3. The financial statements have been prepared in accordance with the recognition and measurement principles provided in Indian Accounting Standards (AS) 26. The Company is a public company and the financial statements have been prepared in accordance with the Companies Act, 2013 (the Act), as applicable and published under the Companies and Exchange Board of India (XBRL) Reporting Regulations and Financial Reporting Standards (FRS), 2016 as notified by the Institute of Cost Accountants of India, Mumbai.

4. The above financial statements have been reviewed and recommended by the Audit Committee and accordingly the Board of Directors in their meeting held on 31st May 2019. The Board of Directors of the Company has called out a qualified review of the financial results in terms of Paragraph 26 of XBRL Reporting Regulations and Financial Reporting Standards, 2016.

Perfor the Board of Directors & Subscribed
Anita K. Sekhsaria,
Chief Executive
Company Secretary
0926280000



File Number
Date: 30th May, 2019

Particulars	IN \$ MILLIONS	
	As at 30th March 2020	As at 30th March 2019
A - Assets		
(a) Financial Assets		
(i) Cash and cash equivalents	100.00	405.23
(ii) Debt securities other than (i) above	20.70	21.04
(iii) Loans	-	-
(iv) Non-current investments	6,002.02	7,200.04
(v) Other financial assets	-	-
Total Financial Assets	6,122.72	7,626.31
(b) Non-Financial Assets		
(i) Intangible Assets	13,134.06	13,500.00
(ii) Current Tax Assets (Net)	-	-
(iii) Property, Plant & Equipment	-	-
(iv) Loans	1,000.29	1,100.07
(v) Other financial assets	1,204.24	1,700.29
(vi) Investments (Net)	-	-
Total Non-Financial Assets	15,338.59	16,300.36
Total Assets	21,461.31	23,926.67
B - Liabilities & Equity		
(a) Liabilities		
(i) Trade payables		
(ii) Other payables	97.20	-
(iii) Short term borrowings	-	300.04
(iv) Other financial liabilities	300.00	207.04
(v) Current tax liabilities (Net)	70.04	-
Total Financial Liabilities	667.24	507.08
(b) Non-Financial Liabilities		
(i) Long term borrowings	13,400.07	13,400.07
(ii) Other non-financial current liabilities	-	-
(iii) Other non-current liabilities	53.80	53.80
Total Non-Financial Liabilities	13,453.87	13,853.94
Equity		
(i) Equity (Share Capital)	14,000.00	14,000.00
(ii) Other Equity	3,549.10	3,472.65
Total Equity	17,549.10	17,472.65
Total Liabilities & Equity	21,461.31	23,926.67



STATEMENT OF CASH FLOW
For the Year ended 31st March, 2021

₹ in Thousand

Cash flow from operating activities		
Profit / (Loss) before tax as per statement of profit and loss	3,894.85	(1,336.44)
Adjustments to reconcile profit before tax to net cash flow:		
Depreciation of property, plant and equipment	-	-
Amortisation of intangible assets	-	-
Profit on disposal/sale of fixed assets (Net)	-	-
Profit on Sale of Investment	(688.46)	-
Impairment of financial instruments	-	-
Unrealised (gains)/loss on fair value on Company assets	(1,81.67)	-
Interest Income	81.79	(81.54)
Finance Cost	6.85	6.61
Dividend Income	-	-
Operating profit before working capital changes	2,082.89	(1,395.37)
Change in Working Capital		
Decrease / (Increase) in Inventories	(1,234.48)	446.67
Decrease / (Increase) in other current financial assets	-	1.49
Decrease / (Increase) in other non-current financial assets	74.91	294.91
Increase / (Decrease) in Trade payables	(688.46)	(31.58)
Increase / (Decrease) in financial liabilities	386	92.88
Increase / (Decrease) in Other current liabilities	1.88	(1.51)
Cash generated from/used by operations	2,442.32	(98.51)
Direct taxes paid, net of refunds	(275.48)	25.99
Net cash flow from/used by operating activities (A)	2166.84	(72.52)
Cash flow from investing activities		
Purchase of property, plant and equipment including CIP	-	-
Proceeds from sale of property, plant and equipment	-	-
Fixed deposits placed	81.79	(81.54)
Purchase of Investments	(6,748)	-
Proceeds from Sale of Investment	2,188.79	-
Dividend Income	6.85	6.61
Net cash flow/used by investing activities (B)	(1,471.05)	6.67
Cash flow from financing activities		
Finance cost	(8.98)	(8.81)
Loan Taken	488.87	688.06
Loan Repaid	(288.43)	-
Dividend on equity shares	-	-
Net cash flow/used by financing activities (C)	(168.54)	609.25
Net increase / (decrease) in cash and cash equivalents (A+B+C)	(272.23)	247.40
Cash and Cash equivalents at the beginning of year	455.12	207.66
Cash and Cash equivalents at the end of the year	182.89	455.06

Note:
 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 (Financial) Rules, 2015.

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



STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER ENDED 31st MARCH 2021 (IN INDIAN RUPEES)					
Sl. No.	PARTICULARS	2020-2021		2019-2020	
		31-03-2021	31-03-2021	31-03-2020	31-03-2020
		Unaudited	Audited	Unaudited	Audited
INCOME					
I	Revenue from operations (Net)	2,293.89	4,369.87	2,877.08	18,298.79
II	Other Income	49.29	14.89	19.00	172.96
III	Income Tax Credit	1,198.26	4,774.77	2,054.89	21,222.36
EXPENSES					
(a)	Cost of materials Consumed	-	-	-	-
(b)	Purchase of stock-in-trade	2,294.74	4,426.73	2,136.89	14,792.73
(c)	Change in inventories of finished goods, work-in-process and stock-in-trade	48.67	(93.82)	(525.89)	(6,090.89)
(d)	Impairment of financial investments	-	-	-	-
(e)	Employee benefits expense	242.68	242.34	121.88	696.16
(f)	Finance Cost	0.47	2.70	-	3.70
(g)	Depreciation & amortization expense	-	-	-	-
(h)	Other expense	288.38	283.34	176.88	375.17
(i)	Income Tax Expense (Net)	1,000.11	4,117.26	1,492.29	21,617.67
V	Profit/(Loss) before exceptional and extraordinary items and tax (Net)	(488.68)	242.62	693.89	2,694.89
VI	Exceptional items	-	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (Net)	(488.68)	242.62	693.89	2,694.89
VIII	Extraordinary items	-	-	-	-
IX	Profit/(Loss) before tax (Net)	(488.68)	242.62	693.89	2,694.89
X	Tax Expense	-	17.62	-	17.67
XI	Minority Interest	0.67	0.88	-	0.88
XII	Profit/(Loss) for the period (Net)	(487.01)	241.74	693.89	2,694.89
XIII	Other Comprehensive Income/(Loss) of the period	223.19	21,156.72	118.89	22,288.21
XIV	Other Comprehensive Income/(Loss) for the period (Net)	223.19	21,156.72	118.89	22,288.21
XV	Profit/(Loss) Equity Share Capital	14,088.25	14,088.25	14,088.80	14,088.80
XVI	Reserves including provisions reserves (Net shown in the Audited Balance Sheet of previous year)	-	-	-	1,08,882.43
XVII	Carrying amount share (Net) (Net of MTC - cost)	-	-	-	-
XVIII	Equity	14,088.25	14,088.25	14,088.80	14,088.80
XIX	Liability	14,575.83	14,575.83	14,575.83	14,575.83

- The Classified Interim Financial Results have been prepared in accordance with the recognition and measurement principles provided in Indian Accounting Standards (Ind AS 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 2001 (Listing Obligations and Disclosure Requirements) Regulations, 2015. (SEBI LODR) Regulations, 2015 as amended.
- The above post-merger results have been prepared and recommended by the Audit Committee and approved by the Board of Directors in their meeting held on 18th May, 2021. The Statutory Auditors of the Company have carried out a limited review of the aforesaid results in terms of Regulation 23 of 2001 Listing Obligations and Disclosure Requirements Regulations, 2015.
- The company is registered under SEBI having Registration no. LB00053 dated April 07, 2016 and is not a public company as per SEBI Act.
- The Revenue from operations comprises trading in Shares, Bonds and 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 previous 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 18th April, 2021 has approved the Scheme of Arrangement of Salsaria Industries Private Limited ("Demerged Company No.1") and Salsaria AgriTech Private Limited ("Merging Company No.1") and Indianwalker Holdings & Trading Limited ("Demerged Company No.2") with Salsaria Kinross Limited ("Merging Company No.2") and their respective shareholders ("the Parties"). The approved plan in terms of the said Scheme is set forth in the attached copy of the Scheme of Arrangement for the Demerged Company No.1 and Merging Company No.1 and is 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/reclassified/re-arranged wherever necessary, to make them comparable.



For Indianwalker Holdings & Trading Limited
Goutam K. Sekaria
 Goutam Sekaria
 Managing Director
 9840000000

Place: Mumbai
 Date: 18th May, 2021

STATEMENT OF FINANCIAL POSITION		
AS AT 31ST DECEMBER 2022		
Particulars	Currency	
	As at 31st Dec 2022 Post Company	As at 31st Dec 2021
A - Assets		
(1) Fixed assets		
(a) Cash and cash equivalents	300.25	300.40
(b) Debt Finance other than (a) above	30.00	110.00
(c) Other	-	-
(2) Non-current investments	2,000.00	1,413,97.57
(3) Other financial assets	34.25	-
(4) Other current assets	300.25	-
Total Non-current assets	2,334.50	1,413,97.57
B - Non Financial Assets		
(1) Investments	12,419.35	9,296.00
(2) Current Tax Assets (Net)	-	-
(3) Prepaid Finance & Insurance	-	0.10
(4) Loans	-	-
(5) Other financial assets	3.30	3.33
(6) Other Non-current assets	1,700.30	807.12
(7) Other financial assets (Net)	1,700.30	-
Total Non Financial Assets	14,123.95	10,106.55
Total Assets	16,458.45	11,520.12
B - Liabilities & Equity		
(1) Provisional Liabilities		
(a) Trade payables	-	-
(b) Total outstanding dues of others and small enterprises	-	-
(c) Total outstanding dues of others other than above	7.20	-
(d) Short term borrowings	1,300.00	10,000.00
(e) Other financial current liabilities	30.00	100.00
(f) Current tax liabilities (Net)	307.00	25.30
Total Provisional Liabilities	1,674.20	10,125.30
Non Financial Liabilities		
(a) Long term borrowings	-	-
(b) Deferred tax liabilities (Net)	-	14,300.00
(c) Other Non-current Current liabilities	-	-
(d) Other current liabilities	170.00	100.00
Total Non Financial Liabilities	170.00	14,400.00
Equity		
(1) Share share capital	14,000.00	14,000.00
(2) Other Equity	288.45	2,120.12
Total Equity	14,288.45	16,120.12
	16,458.45	11,520.12



Condensed Statement of Cash Flow for the half year ended 30th September, 2021

	(₹ in thousands)	
	2021	2020
Cash flows from operating activities		
Profit / (Loss) before tax as per statement of profit and loss	2,552.02	3,564.58
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 Sale of Investment	(36.01)	-
Impairment of financial Instruments	-	-
Unrealised (gain)/loss on fair value on financial assets	-	-
Interest Income	(0.45)	(6.88)
Finance Cost	0.10	3.70
Unrealised (Gain)/Loss	-	-
Operating profit before working capital changes	2,523.66	3,661.69
Movement in Working Capital:		
Decrease / (increase) in Inventories	(3,182.73)	(5,809.60)
Decrease / (increase) in other non-current financial assets	(14.44)	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	(306.04)	(514.08)
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	(170.30)
Cash generated from/(used in) operations	(1,825.89)	(1,809.97)
Direct taxes paid, net of refunds	339.48	(32.31)
Net cash flow from/(used in) operating activities (A)	(1,486.41)	(1,842.28)
Cash flow from investing activities		
Purchase of Property, plant and equipment including CWIP	-	-
Proceeds from sale of Property, plant and equipment	-	-
Fixed Deposits placed	108.00	(10.00)
Purchase of Investments	(4,508.00)	-
Proceeds from Sale of Investment	4,707.87	-
Interest Income	8.45	6.65
Net cash from/(used in) investing activities (B)	2,308.32	(13.35)
Cash flow from financing activities		
Finance costs	(0.10)	(3.70)
Loan Taken	500.00	1,308.80
Loan Repaid	(1,760.00)	-
Dividend on equity shares	-	-
Net cash from/(used in) financing activities (C)	(1,260.10)	1,205.10
Net increase / (decrease) in cash and cash equivalents (A+B+C)	57.81	(649.40)
Cash and Cash equivalents at the beginning of year	232.42	881.82
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 Flows issued under Companies (Accounts) Rules, 2014.
- Previous year's figures have been regrouped and rearranged wherever necessary.



SHRI RAMKRISHNA HOLDINGS & TRADING LIMITED
CONSOLIDATED FINANCIAL STATEMENTS

Sl. No.	PARTICULARS	2022-23			2021-22		Net Asset 31.03.2023
		2022-23 Actual	2022-23 Budget	2022-23 Budget	2021-22 Actual	2021-22 Budget	
1	Revenue from operations (Net)	1,23,00,000	1,00,00,000	1,50,00,000	22,00,000	10,00,000	11,20,000
2	Other Income	10,00,000	10,00,000	10,00,000	10,00,000	10,00,000	10,00,000
3	Finance Income	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000
4	Other Income	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000
5	Cost of materials consumed	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000
6	Salaries and wages	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000
7	Contract expenses	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000
8	Power and fuel	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000
9	Repairs and maintenance	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000
10	Depreciation	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000
11	Finance charges	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000
12	Other expenses	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000
13	Income tax	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000
14	Net Profit	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000

1. The consolidated financial statements have been prepared in accordance with the recognition and measurement principles provided in Indian Accounting Standards (Ind AS), the provisions of the Companies Act, 2013 (the Act), or applicable accounting standards issued by the Institute of Cost Accountants of India (ICAI) under the Accounting Standards and Indian Accounting Standards (AS) issued by the Institute of Cost Accountants, 2011 as amended.

2. The above consolidated financial statements have been reviewed and approved by the Audit Committee and approved by the Board of Directors in their meeting held on 30th May 2023. The primary interest of the Company has resulted in a dividend order of the dividend order in terms of Regulation 36 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3. The company is a public company under the Companies Act, 2013 and is a listed company under the Securities and Exchange Board of India (SEBI) Regulations, 2015.

4. The company is a public company under the Companies Act, 2013 and is a listed company under the Securities and Exchange Board of India (SEBI) Regulations, 2015.

5. The Board of Directors of the Company, Mumbai, has approved the financial statements of the Company for the year ended 31st March 2023. The Board of Directors of the Company has approved the financial statements of the Company for the year ended 31st March 2023. The Board of Directors of the Company has approved the financial statements of the Company for the year ended 31st March 2023.

For Shri Ramkrishna Holdings & Trading Limited

Gurpreet K. Sekaria
 Director
 Managing Director



File No. 1234
 Date: 30th May 2023

PERHITUNGAN HASIL KEUANGAN & LABA RUGI PERUSAHAAN
PT. LINDIA PAPER & PULP

NO	PARTIKULER	2011/2012		2010/2011	
		Revised	2011	Revised	2010
1	Income from operations (net)	2,126.25	2,254.84	4,701.87	2,000.00
2	Other income	25.34	31.85	35.00	22.00
3	Other expenses	(2,072.74)	(2,362.34)	(4,217.72)	(2,123.00)
4	Income before tax	77.85	824.35	519.15	879.00
5	Income tax expense	(20.82)	(20.27)	(20.21)	(20.25)
6	Income after tax	57.03	804.08	498.94	858.75
7	Minority interest	(0.00)	(0.00)	(0.00)	(0.00)
8	Net income	57.03	804.08	498.94	858.75
9	Other non-recurring items	(0.00)	(0.00)	(0.00)	(0.00)
10	Income tax expense	(20.82)	(20.27)	(20.21)	(20.25)
11	Income before tax	77.85	824.35	519.15	879.00
12	Income tax expense	(20.82)	(20.27)	(20.21)	(20.25)
13	Income after tax	57.03	804.08	498.94	858.75
14	Minority interest	(0.00)	(0.00)	(0.00)	(0.00)
15	Net income	57.03	804.08	498.94	858.75
16	Income tax expense	(20.82)	(20.27)	(20.21)	(20.25)
17	Income before tax	77.85	824.35	519.15	879.00
18	Income tax expense	(20.82)	(20.27)	(20.21)	(20.25)
19	Income after tax	57.03	804.08	498.94	858.75
20	Minority interest	(0.00)	(0.00)	(0.00)	(0.00)
21	Net income	57.03	804.08	498.94	858.75
22	Income tax expense	(20.82)	(20.27)	(20.21)	(20.25)
23	Income before tax	77.85	824.35	519.15	879.00
24	Income tax expense	(20.82)	(20.27)	(20.21)	(20.25)
25	Income after tax	57.03	804.08	498.94	858.75
26	Minority interest	(0.00)	(0.00)	(0.00)	(0.00)
27	Net income	57.03	804.08	498.94	858.75
28	Income tax expense	(20.82)	(20.27)	(20.21)	(20.25)
29	Income before tax	77.85	824.35	519.15	879.00
30	Income tax expense	(20.82)	(20.27)	(20.21)	(20.25)
31	Income after tax	57.03	804.08	498.94	858.75
32	Minority interest	(0.00)	(0.00)	(0.00)	(0.00)
33	Net income	57.03	804.08	498.94	858.75

For and on behalf of the Board of Directors:
Guneta K. Sukasaria
 Chairman
 Managing Director
 0100000000



Page: 1 (Monday)
 Date: 1 March 2012

STATEMENT OF FINANCIAL POSITION

STATEMENT OF FINANCIAL POSITION		AS AT 31st MARCH 2021	
		YTD 2021	
No.	Description	As at 31st March 2021	As at 31st March 2020
		(RM)	(RM)
A - Assets			
(1) Financial Assets			
	(a) Cash and cash equivalents	222.45	222.42
	(b) Bank balances other than (a) above	48.95	128.88
	(c) Loans	-	-
	(d) Non-current investments	7,126.72	1,411,237.88
	(e) Other financial assets	-	-
	(f) Other current assets	2.86	-
	Total Financial Assets	7,399.98	1,411,468.28
(2) Non Financial Assets			
	(a) Intangible	17,028.79	8,256.89
	(b) Current Tax Assets (Net)	-	-
	(c) Property, Plant & Equipment	-	8.18
	(d) Loans	-	-
	(e) Other Non-current Assets	-	2.32
	(f) Other Non-current Assets	1,408.88	187.12
	(g) Deferred tax assets (Net)	1,263.25	-
	Total Non Financial Assets	19,700.92	8,454.51
	Total Assets	27,100.90	1,419,922.79
B - Liabilities & Equity			
(a) Financial Liabilities			
	(i) Trade payables	-	-
	(ii) Non-current liabilities due to banks and other financial institutions	-	-
	(iii) Non-current liabilities due to creditors other than banks and other financial institutions	228.22	-
	(iv) Short term borrowings	2,128.88	18,888.52
	(v) Other financial current liabilities	18.88	184.18
	(vi) Current tax liabilities (Net)	-	25.28
	Total Financial Liabilities	2,375.98	19,907.98
(b) Non Financial Liabilities			
	(i) Long-term provisions	8,848.32	-
	(ii) Deferred tax liabilities (Net)	-	16,348.82
	(iii) Other Non Financial Current Liabilities	-	-
	(iv) Other current liabilities	13.88	328.28
	Total Non Financial Liabilities	8,862.20	16,677.10
	Total Liabilities	11,238.18	36,585.08
Equity			
	(a) Equity attributable to owners of the company	14,488.88	14,488.88
	(b) Other Equity	8,124.82	1,286,348.83
	Total Equity	12,613.70	1,300,837.71
	Total Liabilities and Equity	23,851.88	1,337,414.79



Statement of Cash Flow for the Year ended 31st March, 2023	
	(₹ in Lakhs)
	2023
Cash flows from operating activities	
Profit / (Loss) before tax as per statement of profit and loss	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	(0.95)
Finance Cost	2.08
Unrealised (Gain)/Loss	-
Operating profit before working capital changes	607.48
Movement in Working Capital:	
Decrease / (Increase) in Inventories	(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)
Decrease / (Increase) in Other non current assets	(537.96)
Increase / (Decrease) in Trade payable	238.23
Increase / (Decrease) in financial liabilities	(85.81)
Increase / (Decrease) in Other current liabilities	(112.66)
Cash generated from/(used in) operations	(3,732.78)
Direct taxes paid, net of refunds	26.26
Net cash flow from/(used in) operating activities (A)	(2,799.15)
Cash flows from investing activities	
Purchase of Property, plant and equipment including CWIP	-
Proceeds from sale of Property, plant and equipment	-
Fixed Deposits placed	99.90
Purchase of Investments	(4,506.00)
Proceeds from Sale of Investment	6707.87
Interest Income	0.95
Net cash from/(used in) investing activities (B)	2398.72
Cash flows from financing activities	
Finance costs	(2.08)
Loan Taken	2150.00
Loan Repaid	(1,766.09)
Dividend on equity shares	-
Net cash from/(used in) financing activities (C)	381.83
Net increase / (decrease) in cash and cash equivalents (A+B+C)	(10.29)
Cash and Cash equivalents at the beginning of year	232.42
Cash and Cash equivalents at the end of the year	222.13

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.



STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31st MARCH 2022					
(In Lakhs, except where specified)					
Sl. No.	PARTICULARS	Quarter ended (First Quarter)			Year ended (First Quarter)
		31-03-2022	31-03-2021	31-03-2021	31-03-2022
		Actual	Actual	Unaudited	Actual
INCOME					
I	Revenue from operations (Net)	1,312.96	1,088.88	7,298.99	28,949.88
II	Other Income	11.38	13.51	43.19	28.86
III	Total Income (Net)	1,324.34	1,102.39	7,342.18	29,013.37
EXPENSES					
IV	Cost of materials Consumed				
V	Depreciation of fixed assets	895.39	6,089.88	7,338.78	28,913.37
VI	Change in inventories of finished stock, work-in-progress and materials	1,195.83	49.57	98.93	29,803.17
VII	Investment of fixed instruments				
VIII	Employer's benefits expense	223.49	299.36	147.46	746.36
IX	Finance Cost	8.37	1.62	8.89	2.88
X	Provision & amortisation expenses				
XI	Other expenses	218.32	888.19	791.36	3,846.11
XII	Total Expenses (Net)	1,455.61	7,468.02	7,977.58	37,258.83
XIII	Profit/(Loss) before exceptional and extraordinary items and tax (Net)	(1,31.27)	(1,765.63)	(635.40)	942.54
XIV	Exceptional items				
XV	Profit/(Loss) before extraordinary items and tax (Net)	(1,31.27)	(1,765.63)	(635.40)	942.54
XVI	Extraordinary items				
XVII	Profit/(Loss) before tax (Net)	(1,31.27)	(1,765.63)	(635.40)	942.54
XVIII	Tax expense				
XIX	Current tax	89.28	(496.48)		(61.57)
XX	Deferred tax	6.87	6.87	6.87	6.87
XXI	Profit/(Loss) for the period (Net)	(35.12)	(1,262.84)	(628.53)	887.91
XXII	Other Comprehensive Income (Net)				
XXIII	Other Comprehensive Income (Net)	16.21	43.11	43.11	213.10
XXIV	Total Comprehensive Income (Net)	(18.91)	(1,219.73)	(585.42)	701.81
XXV	Profit Up Equity Share Capital	2,498.88	14,488.88	14,488.88	14,488.88
XXVI	Reserves including valuation reserves				(8,129.46)
XXVII	As shown in the Audited Balance Sheet of previous year				
XXVIII	Carried over from Prior Year of ₹ 161.48				
XXIX	Basic	0.00	0.00	(0.14)	0.43
XXX	Diluted	0.00	0.00	(0.14)	0.43
NOTES					
1. The Consolidated Statement of Financial Results have been prepared in accordance with the recognition and measurement principles provided in Indian Accounting Standards (IND AS), 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 profit/(loss) results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meeting held on 31st May, 2022. The Statutory Auditor of the Company has certified a limited review of the aforesaid results in terms of Regulation 33 of 2015 (Listing Obligations and Disclosure Requirements) Regulations, 2015.					
3. The company is registered under SEBI having registration no. SE-000004 dated April-07, 2005 and its net worth is less than ₹ 100 crores.					
4. The financial statements comply with Indian Accounting Standards (Ind AS) -					
5. The figures for the quarter ended 31st March, 2022 are the balancing figures between the audited figures in respect of the full financial year and the unaudited 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 20th April, 2021 has approved the Scheme of Arrangement of Scheme of Amalgamation of Sankar Private Limited ("Sankar Company No.1") and Sankar AgriTech Private Limited ("Sankar Company No.2") and Sankar Holding & Trading Private Limited ("Sankar Company No.3") with Sankar Finance Limited ("Sankar Finance Company No.4") and their respective shareholders ("the Scheme"). The aforesaid date is commencement of the said Scheme. Hence the results for the current quarter/year and earlier quarters/year are presented with giving effect to the terms and conditions mentioned in the said scheme of Amalgamation.					
7. Figures for the previous Period/Year have been re-presented/revised/re-arranged wherever necessary, to make them comparable.					

For Sharadhar Holding & Trading Limited

Ganesh K. Lakshminarayanan
 Ganesh K. Lakshminarayanan
 Managing Director
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Place: Mumbai
 Date: 30th May, 2022

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



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



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



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

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

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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

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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



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.



- 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



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



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

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



**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



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



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