

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

January 30, 2024

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

Subject: Outcome of the Board Meeting held on January 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 Tuesday, January 30, 2024 inter alia considered and approved Unaudited Financial Results of the Company for the quarter ended December 31, 2023 along with Limited Review Report for the quarter and half year ended December 31, 2023.

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 3.45 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
Digitally signed by
Sameer Kisan Khedekar
Date: 2024.01.30
15:56:37 +05'30'

Sameer Khedekar

Company Secretary & Compliance Officer

Membership No. 38695



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) Attention is drawn to the fact that the fair value of the unquoted equity investment in "Seksaria Biswan Sugar Factory Limited" has been measured based on the Audited Financial Statements for the year ended 31st March, 2023. Our opinion is not modified in this respect.
- 3) 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.
- 4) 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



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

For and on behalf of

B. L. Dasharda & Associates

Chartered Accountants

F.R. No.: 112615W




CA Sushant Mehta

Partner

Membership Number: 112489

Place: Mumbai

Date: 30th January 2024

UDIN No: 24112489BKANSY6495

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE THIRD QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2023 UNDER IND AS							
(₹ in Thousand) (Except Earning per share)							
SR No	PARTICULARS	Quarter ended			Nine Months ended		Year ended
		31/12/2023	30/09/2023	31/12/2022	31/12/2023	31/12/2022	31/03/2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
INCOME							
I	Revenue from operations (Net)	5,983.21	6,596.25	4,915.94	15,828.13	11,686.62	12,202.17
II	Other Income	103.46	120.89	29.51	317.66	51.63	51.77
III	Total Income (I+II)	6,086.67	6,717.14	4,945.45	16,145.79	11,738.25	12,253.94
EXPENSES							
IV	(a) Cost of materials Consumed	-	-	-	-	-	-
	(b) Purchase of stock-in-trade	4,685.56	5,634.77	4,545.20	11,833.06	10,608.22	11,052.12
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(287.39)	484.30	(352.19)	(686.13)	(405.81)	489.67
	(d) Impairment of financial Instruments	-	-	-	-	-	-
	(e) Employee benefits expense	224.19	224.20	215.63	672.64	646.88	862.50
	(f) Finance Cost	0.13	-	0.03	0.13	0.24	0.61
	(g) Depreciation & amortisation expenses	-	-	-	-	-	-
	(h) Other expenses	232.38	343.91	229.62	778.87	703.46	967.20
	TOTAL EXPENSES (a to h)	4,854.87	6,687.18	4,638.29	12,598.57	11,552.99	13,372.10
V	Profit/(Loss) before exceptional and extraordinary items and tax (III - IV)	1,231.80	29.96	307.16	3,547.22	185.26	(1,118.16)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (V- VI)	1,231.80	29.96	307.16	3,547.22	185.26	(1,118.16)
VIII	Extraordinary Items	-	-	-	-	-	-
IX	Profit/(Loss) before tax (VII -VIII)	1,231.80	29.96	307.16	3,547.22	185.26	(1,118.16)
X	Tax Expenses						
	(i) Current tax	(189.16)	10.00	20.63	210.84	20.32	1.91
	(ii) Deferred tax	(83.34)	0.07	0.06	(83.20)	0.20	0.27
XI	Profit/(Loss) for the period (IX- X)	1,504.30	19.89	286.47	3,419.58	164.74	(1,119.74)
XII	Other Comprehensive Income (net of tax)	38.05	(2,810.09)	61.33	(2,295.06)	7,257.26	(17,034.38)
XIII	Total Comprehensive Income/(Loss) for the period (XI +XII)	1,542.36	(2,790.20)	347.80	1,124.53	7,422.00	(18,154.12)
XIV	Paid Up Equity Share Capital	14,400.00	14,400.00	14,400.00	14,400.00	14,400.00	14,400.00
XV	Reserves excluding revaluation reserves (as shown in the Audited Balance Sheet of previous year)	-	-	-	-	-	1,32,603.59
XVI	Earnings per share (Face Value of ₹ 10/- each)						
	(i) Basic	1.04	0.01	0.20	2.37	0.11	(0.78)
	(ii) Diluted	1.04	0.01	0.20	2.37	0.11	(0.78)
Notes:							
1 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.							
2 The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meeting held on 30th January, 2024. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.							
3 The company is registered under NBFC having Registration no.13.00633 dated April 07,1998 and its net worth is less than INR 250 crores.							
4 "The Revenue from operations comprises Trading in Shares, Dividend & Interest Income".							
5 Figures for the previous Period/ Year have been re-grouped/ reworked/ re-arranged wherever necessary, to make them comparable.							
For Ishwarshakti Holding & Traders Limited							
Place : Mumbai Dated :30th January, 2024		<i>Geeta K. Seksaria</i> Geeta Seksaria Managing Director DIN:06960055					