

ISHWARSHAKTI HOLDINGS & TRADERS LIMITED

Regd. Office : Seksaria Chambers, 5th Floor, 139, Nagindas Master Road, Fort, Mumbai - 400 001
Tel.: +9122-40500900 - 40500999 • Fax : +9122-22624989
CIN : L51100MH1983PLC030782

To,
The Dy. General Manager,
Corporate Relations Department
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001.
Ref.: Scrip Code No. 506161.

Date: May 22, 2019

Sub: Outcome of the Board Meeting In accordance with Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations. 2015.

Dear Sir/Madam,

Pursuant to the provisions of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 ("Listing Regulations") We wish to inform you that the Board of Directors of the Company at their meeting held today i.e., on Wednesday, May 22, 2019 inter alia considered and approved :

1. Standalone Audited Financial results of the Company for the Quarter and year ended March 31, 2019 and limited review report for quarter and year ended March 31, 2019.

In terms of the provisions of Regulation 33 of the Listing Regulations, we hereby enclose the copy of the following:

- A) Approved Standalone Audited Financial Results for the quarter and year ended on March 31, 2019.
- B) Approved Limited Review Report on the Audited Financial Results for the quarter and year ended March 31, 2019, received from the Statutory Auditors of the Company.

The meeting of the Board of Directors commenced at 4.30 pm. and concluded at 6.30 pm.

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, please.

Thanking You,
Yours faithfully,
For Ishwarshakti Holdings & Traders Limited

Vinay K. Seksaria

Vinay K. Seksaria
Director
(DIN: 00116582)



Encl.: As mentioned above

Poneet Gupta & Co.

CHARTERED ACCOUNTANTS

Independent Auditors' Report

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

- 1) We have audited the accompanying Statement of Standalone Financial Results of **Ishwarshakti Holdings & Traders Limited** ("the Company"), for the year ended March 31, 2019 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
- 2) This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related standalone financial statements which has been prepared in accordance with the Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our audit of such standalone financial statements.
- 3) We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

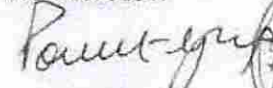
An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the Statement 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 the Company's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

- 4) 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016; and
 - b) gives a true and fair view in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the net loss and other financial information of the Company for the year ended March 31, 2019.
- 5) The Statement includes the results for the Quarter ended March 31, 2019 and March 31, 2018 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the respective financial years which were subject to limited review by us.

For **Poneet Gupta & Co.**

Chartered Accountants
FRN: 107959W


Poneet Gupta
Proprietor
Membership No. 039809
Mumbai, May 22, 2019



ISHWARSHAKTI HOLDINGS & TRADERS LTD.

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED MARCH 31, 2019

STATEMENT OF ASSETS & LIABILITIES

(Rupees in Thousands)

Equity and liabilities		Period Ended	Period Ended
1	Shareholders' funds	31-Mar-19	31-Mar-18
	Share capital	14400.00	14400.00
	Reserves and surplus	13729.00	14951.00
	Money received against share warrants	0.00	0.00
	Total shareholders' funds	28129.00	29351.00
2	Share application money pending allotment	0.00	0.00
3	Deferred government grants	0.00	0.00
4	Minority interest	0.00	0.00
5	Non-current liabilities		
	Long-term borrowings	8848.00	8418.00
	Deferred tax liabilities (net)	0.00	0.00
	Foreign currency monetary item translation difference liability account	0.00	0.00
	Other long-term liabilities	0.00	0.00
	Long-term provisions	0.00	114.00
	Total non-current liabilities	8848.00	8532.00
6	Current liabilities		
	Short-term borrowings	0.00	0.00
	Trade Payables	0.00	5.00
	(A) Total outstanding dues of micro enterprises and small enterprises	0.00	0.00
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00	5.00
	Other current liabilities	119.00	134.00
	Short-term provisions	0.00	0.00
	Total current liabilities	119.00	139.00
	Total equity and liabilities	37096.00	38022.00
	Assets		
1	Non-current assets		
(i)	Fixed assets		
	Tangible assets	0.00	0.00
	Producing properties	0.00	0.00
	Intangible assets	0.00	0.00
	Preproducing properties	0.00	0.00
	Tangible assets capital work-in-progress	0.00	0.00
	Intangible assets under development or work-in-progress	0.00	0.00
	Total fixed assets		
(ii)	Non-current investments	25313.00	23674.00
(v)	Deferred tax assets (net)	1003.00	653.00
(vi)	Foreign currency monetary item translation difference asset account	0.00	0.00
(vii)	Long-term loans and advances	3018.00	5438.00
(viii)	Other non-current assets	353.00	813.00
	Total non-current assets	29687.00	30578.00
2	Current assets		
	Current investments	0.00	0.00
	Inventories	6185.00	5629.00
	Trade receivables	0.00	0.00
	Cash and cash equivalents	9.00	10.33
	Bank balance other than cash and cash equivalents	373.00	1265.67
	Short-term loans and advances	842.00	0.00
	Other current assets	0.00	539.00
	Total current assets	7409.00	7444.00
	Total assets	37096.00	38022.00

As per our report of even date
May 22, 2019



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ISHWARSHAKTI HOLDINGS & TRADERS LTD.

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED MARCH 31, 2019 (Rupees in Thousands)

Date of start of reporting period		Quarter Ended			Year Ended	Year Ended
Date of end of reporting period		31.03.2019	31.12.2018	31.03.2018	31-03-19	31-03-18
Whether results are audited or unaudited		Audited	Unaudited	Audited	Audited	Audited
Nature of report stand alone or consolidated		Standalone	Standalone	Standalone	Standalone	Standalone
1	Revenue From Operations					
	Revenue from operations	1256	185	2249	5270	10324
	Other income	2	8	-55	1760	1241
	Total Revenue	1258	193	2194	7030	11565
2	Expenses					
(a)	Cost of materials consumed	0	0	0	0	0
(b)	Purchases of stock-in-trade	943	167	1363	5041	9082
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-534	55	1027	-556	1
(d)	Employee benefit expense	86	81	114	302	384
(e)	Finance costs	0	0	1	1	1
(f)	Depreciation and amortisation expense	0	0	0	0	0
(g)	Other Expenses					
1	Audit Fees	13	13	13	53	53
2	Doubtful Advances & Investments	2465	0	604	2465	604
3	Listing & Shareholder Servicing	162	0	72	457	288
4	Communication Expenses	1	1	1	3	3
5	Legal & Professional Charges	-89	242	238	295	393
6	Office Maintenance Charges	0	0	1	0	1
7	Miscellaneous Expenses	28	22	50	128	156
	Total other expenses	2580	278	978	3401	1497
	Total expenses	3075	581	3483	8189	10965
3	Profit before exceptional and extraordinary items and tax	-1817	-388	-1289	-1159	600
4	Exceptional items	0	0	0	0	0
5	Profit before extraordinary items and tax	-1817	-388	-1289	-1159	600
6	Extraordinary items	0	0	0	0	0
7	Profit before tax	-1817	-388	-1289	-1159	600
8	Tax Expense					
	Current tax	-404	266	-448	62	-348
	Deferred tax	0	0	0	0	0
	Total tax expenses	-404	266	-448	62	-348
9	Net Profit Loss for the period from continuing operations	-1413	-654	-841	-1221	948
10	Profit (loss) from discontinuing operations before tax					
11	Tax expense of discontinuing operations					
12	Net profit (loss) from discontinuing operation after tax	-1413	-654	-841	-1221	948



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13	Profit (loss) for period before minority interest	-1413	-654	-841	-1221	948
14	Share of profit (loss) of associates					
15	Profit (loss) of minority interest					
16	Net profit (Loss) for the period	-1413	-654	-841	-1221	948
17	Details of equity share capital					
	Paid-up equity share capital	14400	14400	14400	14400	14400
	Face value of equity share capital	10	10	10	10	10
17	Details of debt securities					
18	Reserves excluding revaluation reserve				13729	14951
19	Earnings per equity share					
	Basic earnings (loss) per share from continuing and discontinued operations	-0.98	-0.45	-0.58	-0.85	0.66
	Diluted earnings (loss) per share from continuing and discontinued operations	-0.98	-0.45	-0.58	-0.85	0.66

As per our report of even date
May 22, 2019



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Date: May 22, 2019

To,
Corporate Relationship Department
Bombay Stock Exchange Limited
P.J. Tower, 1st Floor,
Dalal Street,
Mumbai – 400 023

Sub: Declaration pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosures Requirements) Regulation, 2015 as amended for Un-modified Opinion.

Dear Sir/Madam,

In terms of Regulation 33(3)(d) of the SEBI (Listing Regulations), we affirm that the Auditors have given an unmodified opinion on the Annual Audited Financial Result of the Company for the financial year ended March 31, 2019.

Please take the same on record and acknowledge receipt.

Thanking You,

Yours faithfully,
For ISHWARSHAKTI HOLDINGS & TRADERS LIMITED

Vinay K. Seksaria
DIRECTOR
DIN: 00116582



Encl.: As above