ISHWARSHAKTI HOLDINGS & TRADERS LIMITED

Regd., Office: Seksaria Chambers, 5th Floor, 139, Nagindas Master Road, Fort, Mumbai-400 001.

CIN: L51100MH1983PLC030782 Tel: 4050 0900 - 4050 0999. Fax: 9122 22624989

To, Date: June 16, 2021

The Dy. General Manager,

Corporate Relations Department

Bombay Stock Exchange Limited

Phiroze Jeejeebhoy Towers,

Dalal Street, Mumbai - 400 001.

Ref.: Scrip Code No. 506161.

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

Dear Sir/Madam,

We have received Discrepancies/Query from Bombay Stock Exchange (BSE) for **Declaration or Statement of Impact of Audit Qualifications not submitted** in Audit Report for that we are filling again approved Standalone Audited financial statement of the Company with Auditor's Report on the Audited Financial Results for the Quarter ended and financial year ended 31st March 2021.

The Reports of the Auditors are with unmodified opinion with respect to the Standalone Audited Financial Statements of the Company for the Financial Year 2020-21 ended on 31st March 2021.

In this connection, we enclose herewith the following

- (I) Audited Standalone Financial Results for the quarter/ financial year ended 31st March 2021 ended;
- (II) Auditor's Report on the Audited Standalone Financial Results for the Quarter ended 31st March 2021

This is for the information and records of the Exchange, please.

Yours faithfully,

For ISHWARSHAKTI HOLDINGS & TRADERS LIMITED

Sameer Khedekar

Company Secretary & Compliance Officer

Membership no 38695

Encl.: As mentioned below

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, 2021 ('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, 2021.

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, 2021. 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, 2021 being the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2021 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 : 1st June, 2021

UDIN: 21112489AAAAIF5906

				(₹ in Thousand)	(Except Earning pe	er share)			
SR	PARTICULARS		Quarter ended			Year ended			
No		31/03/2021			31/03/2021 31/03/2020				
_		Audited	Unaudited	31/03/2020 Audited	Audited				
_	INCOME	Auditeu	Onaudited	Audited	Audited	Audited			
	Revenue from operations (Net)	4 700 07	4 533 04	2 270 00					
11	Other Income	4,709.87	1,533.04	2,378.00	15,159.70	6,782.7			
		14.91	9.69	66.00	122.56	92.10			
III	Total Income (I+II)	4,724.78	1,542.74	2,444.00	15,282.26	6,874.89			
IV	EXPENSES	A Language Association							
	(a) Cost of materials Consumed				9 .				
[(b) Purchase of stock-in-trade	4,626.73	1,355.78	2,291.00	14,792.73	5,543.1			
	(c) Changes in inventories of finished goods, work-in-progress and	(967.95)	(1,724.02)	1,915.00	(5,009.60)	2,857.9			
	stock-in-trade		110000000000000000000000000000000000000						
	(d) Impairment of financial Instruments			(11.00)		3,016.5			
	(e) Employee benefits expense	342.14	192.88	345.00	835.26	1,038.4			
	(f) Finance Cost	2.70	0.91		3.70	1.0			
	(g) Depreciation & amortisation expenses	7271			3.70	1.0			
	(h) Other expenses	333.54	131.50	460.00	995.57	1 167 0			
	TOTAL EXPENSES (a to h)	4,337.16	(42.95)	5,000.00	11,617.66	1,167.0			
v	Profit/(Loss) before exceptional and extraordinary items and tax (III - IV)					13,624.18			
VI	Exceptional Items	387.61	1,585.68	(2,556.00)	3,664.59	(6,749.2			
/11				•	•				
	Profit/(Loss) before extraordinary items and tax (V-VI)	387.61	1,585.68	(2,556.00)	3,664.59	(6,749.29			
	Extraordinary items								
IX	Profit/(Loss) before tax (VII -VIII)	387.61	1,585.68	(2,556.00)	3,664.59	(6,749.2			
X	Tax Expenses								
(i)	Current tax	57.62		65.00	57.62	65.13			
ii)	Deferred tax			178.00	0.08	(793.66			
KI	Profit/(Loss) for the period (IX- X)	330.00	1,585.68	(2,799.00)	3,606.90	(6,020.77			
(II	Other Comprehensive Income (net of tax)	22,205.79	76.78	(2,910.00)	22,898.53	(3,660.78			
III	Total Comprehensive Income/(Loss) for the period (XI +XII)	22,535.79	1,662.47	(5,709.00)	26,505.43	(9,681.55			
IV	Paid Up Equity Share Capital	14,400.00	14,400.00	14,400.00	14,400.00	14,400.00			
(V	Earnings per share (Face Value of 10/- each)	14,400.00	14,400.00	14,400.00	14,400.00	14,400.00			
i)	Basic	0.23	1.10	(4.04)	2.50				
	Diluted		1.10	(1.94)	2.50	(4.18			
	Direct	0.23	1.10	(1.94)	2.50	(4.18			
	Notes:				HI .				
1	The Company has adopted Indian Accounting Standards ('Ind AS') as notified and	er section 133 of the Com	nanies Act 2013 ('+)	he Act'l read with	the Companies (I	ndian Accountin			
	The Company has adopted Indian Accounting Standards ('Ind AS') as notified under section 133 of the Companies Act 2013 ('the Act') read with the Companies (Indian Accountin Standards) Rules 2015 from April 1,2019. The Financial results together with the results for the comparative reporting period of the Company have been prepared in accordance with								
	the recognition and measurement relicions as laid down in led & 24 letering Figure 19 leave the reference of the Company have been prepared in accordance with								
	the recognition and measurement principles as laid down in Ind AS 34-Interim Financial Reporting. The effective date of transition to Ind AS is April 1,2018 and the same has been carried out from the cretical Reporting of the control of the contr								
	carried out from the erstwhile Accounting Standards notified under the Act, read with relevant rules of Companies (Accounts) Rules 2014, guidelines issued by the Reserve Bank of Indi								
2	('the RBI') and other generally accepted accounting principles in India. The Audited Standalone Financial Results have been prepared in accordance with the recognition and measurement principles provided in Indian Accounting Standards (IndAS 34), the								
	provisions of the Companies Act 2013 (the Act) of an elicibely and indicate with the recognition and measurement principles provided in Indian Accounting Standards (IndAS 34), the provisions of the Companies Act 2013 (the Act) of an elicibely and indiana accounting Standards (IndAS 34), the provisions of the Companies Act 2013 (the Act) of an elicibely and indiana accounting Standards (IndAS 34), the provisions of the Companies Act 2013 (the Act) of an elicibely and indiana accounting Standards (IndAS 34), the provisions of the Companies Act 2013 (the Act) of an elicibely and indiana accounting Standards (IndAS 34), the provisions of the Companies Act 2013 (the Act) of an elicibely and indiana accounting Standards (IndAS 34), the provisions of the Companies Act 2013 (the Act) of an elicibely and indiana accounting Standards (IndAS 34), the provisions of the Companies Act 2013 (the Act) of an elicibely act 2013 (the Act) of a eli								
10	provisions of the Companies Act, 2013 (the Act), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosur								
	Requirements) Regulations 2015 ["SEBI (LODR) Regulations, 2015"], as amended.								
3	The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meeting held on 1st June 2021.								
4	The fair value of the unquoted equity investment in "Seksaria Biswan Sugar Factory" has been measured based on the Unaudited Financial Results for the year ended March31,2021.								
5	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.								
5	The Company operates in a single segment only.		Parking and and						
7	The figures for the quarter ended 31st March, 2021 and 31st March, 2020 are the balancing figures between the audited figures in respect of the full financial year and the reviewed								
7	year-to-date figures up to third quarter of the respective financial year.	animine in Burea acturer.							

For Ishwarshakti Holding & Traders Limited

Geeta Seksaria Managing Director DIN:06960055

Place: Mumbai Dated:01st June, 2021

_		(₹ in Thousand)	(₹ in Thousand)
	Particulars	As at 31st March 2021	As at 31st Marc
	A - Assets		
1	1) Financial Assets		
	(i) Cash and cash equivalents	10.0000000	-
		232.41	830.8
	(ii) Bank balances other than (ii) above (iii) Loans	110.00	100.0
1	(iv) Non-current investments		
	(v) Other financial assets	1,41,137.52	1,12,961.5
			0.0
١	(vi) Other current assets		1.2
ı	Total Financial Assets	1,41,479.93	1,13,893.6
	2) Non Financial Assets		
-	(i) Inventories	9,236.60	4,227.0
1	(ii) Current Tax Assets (Net)	5,230.00	4,227.0
	(iii) Property, Plant & Equipment	0.18	0.1
	(iv) Loans	0.10	0.1
ı	(v) Other Non Financial Assets	3.33	3.2
	(vi) Other Non Current Assets	867.12	353.0
I	Total Non Financial Assets	10,107.23	4,583.5
ı			
Ì	Total Assets	1,51,587.17	1,18,477.1
	B- Liabilities & Equity		題
ı	(a) Financial Liabilities		- 13
ı	(i) Trade payables		100
ı	Total Outstanding dues of Micro, Small and		
ı	Medium Enterprises		
ı	Total Outstanding dues of other than Micro,		
ı	Small and Medium Enterprises		12.3
ı	(ii) Short term borrowings	10,608.37	9,308.3
ı	(iii) Other Financial Current liabilities	184.49	*
ı	(iv)Current tax liabilities (Net)	25.31	-
ŀ	Total Financial Liabilities	10,818.16	9,320.72
	b) Non Financial Liabilities		
ı	(i) Long term borrowings	9	
1	(ii) Deferred tax liabilities (Net)	16,340.07	11,062.53
ı	(iii) Other Non Financial Current liabilities	10,040.07	11,002.3
I	(iv) Other current liabilities	126.51	296.90
1	Total Non Financial Liabilities	16,466.57	11,359.43
Į,	equity		
		ng rama was raman	
	a) Equity share capital	14,400.00	14,400.00
ľ	b) Other Equity	1,09,902.43	83,397.00
L	Fotal Facility	4 24 222 42	
ľ	Total Equity	1,24,302.43	97,797.00



ISHWARSHAKTI HOLDINGS & TRADERS LIMITED Standalone Statement Cash Flow for the year ended 31st March, 2021

Particulars	Year ended 31st March,2021	Year ended 31st March, 2020
Cash flows from operating activities		
Profit before tax as per statement of profit and loss	36,64,595	(67,49,293
Adjustments to reconcile profit before tax to net cash flows	30,04,333	(07,43,233
Depreciation of property, plant and equipment		
Amortisation of Intangible Assets		
Profit on Disposal/Write Off of Fixed Assets (Net)		
Impairment of financial Instruments		30,16,536
Net (Gain)/Loss on Sale of Investments		
Interest income	(6,657)	(50,976
Finance Cost	3,704	1,067
Unrealised (Gain)/Loss		
Operating profit before working capital changes	36,61,642	(37,82,667)
Movement in Working Capital:		(0.702,000)
Decrease / (increase) in Inventories	(50,09,597)	28,57,929
Decrease / (increase) in bank balance other than cash and cash equivalents	(10,000)	20,57,323
Decrease / (increase) in other non-current financial assets	24	(24)
Decrease / (increase) in other current financial assets	(43)	8,36,839
Decrease / (increase) in Other current assets	1,250	750
Decrease / (increase) in Other non current assets	(5,14,058)	
Increase / (Decrease) in Trade payable	(12,354)	12,354
Increase / (Decrease) in financial liabilities	1,84,485	
Increase / (Decrease) in Other current liabilities	(1,70,394)	1,78,363
Cash generated from/(used in) operations	(18,69,046)	1,03,544
Direct taxes paid, net of refunds	(32,310)	(65,128)
Net cash flow from/(used in) operating activities (A)	(19,01,356)	38,416
Cash flows from investing activities		
Purchase of Property, plant and equipment including CWIP		
Proceeds from sale of Property, plant and equipment		
Proceeds from Purchase of Investment		
Sale / Disposal of Investment		
Loans Given		
Proceeds from Sale of Investment		
Interest income	6,657	50,976
Net cash from/(used in) investing activities (B)	6,657	50,976
Cash flows from financing activities		
Finance charges paid	(3,704)	(1,067)
Loan Taken	13,00,000	4,60,000
Loan Repaid	13,00,000	4,00,000
Dividend on equity shares (including dividend distribution tax)		
Net cash from/(used in) financing activities (C)	12,96,296	4,58,933
Net increase / (decrease) in cash and cash equivalents (A+B+C)	(5,98,404)	5,48,326
Cash and Cash equivalents at the beginning of year	8,30,816	2,82,490
Cash and Cash equivalents at the end of the year	2,32,412	8,30,816
Notes:	-111	0,30,010

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

