

ISHWARSHAKTI HOLDING & TRADERS LIMITED

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

To,
The Dy. General Manager,
Corporate Relations Department
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001.

Date: 10th February, 2022

Sub: Disclosure under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI Listing Regulations") by Ishwarshakti Holdings & Traders Limited (the "Company").

**Ref.: (1) Scrip Code No. 506161.
(2) Our Letter of Intimation dated 03rd February 2022.**

Dear Sir/Madam,

With reference to above, Please find enclosed herewith outcome of the Board Meeting held today at 11.00 A.M. and concluded at 12.50 P.M.

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: Outcome of the Board Meeting.



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OUTCOME OF THE BOARD MEETING HELD ON 10TH FEBRUARY 2022.

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 Thursday, February 10, 2022 inter alia considered and approved :

ITEM No 1.

The proposed draft of the scheme of Arrangement has been deferred for discussion and approval till the next Board Meeting of the Company for which new notice will be issued to all the Directors and to applicable authorities.

ITEM No 2.

Standalone Un-audited financial results of the Company for the quarter ended and Nine Months Ended 31st December, 2021 along with Limited Review Report for the quarter.

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

Standalone Un-audited financial results of the Company for the quarter ended and Nine Months Ended 31st December, 2021 with Limited Review Report received from the Statutory Auditors of the Company.

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.

Yours faithfully,

For ISHWARSHAKTI HOLDINGS & TRADERS LIMITED

Sameer Khedekar
Company Secretary & Compliance Officer
Membership no 38695
Encl.: As mentioned below



STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE THIRD QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2021 UNDER IND AS						
SR No	PARTICULARS	(₹ in Thousand) (Except Earning per share)				
		Quarter ended			Nine Months ended	
		31-12-21	30-09-21	31-12-20	31-12-21	31-12-20
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
						31/03/2021
						Audited
	INCOME					
I	Revenue from operations (Net)	5,341.32	9,672.51	1,533.04	22,297.22	10,449.83
II	Other Income	25.11	11.14	9.69	76.55	107.65
III	Total Income (I+II)	5,366.43	9,683.65	1,542.74	22,373.77	10,557.49
IV	EXPENSES					
	(a) Cost of materials Consumed	-	-	-	-	-
	(b) Purchase of stock-in-trade	5,170.87	9,597.89	1,355.78	22,003.49	10,166.00
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(190.92)	(3,121.05)	(1,724.02)	(3,373.64)	(4,041.65)
	(d) Impairment of financial Instruments	-	-	-	-	-
	(e) Employee benefits expense	199.57	199.56	192.88	546.79	493.12
	(f) Finance Cost	0.51	0.03	0.91	0.61	1.00
	(g) Depreciation & amortisation expenses	-	-	-	-	-
	(h) Other expenses	217.94	246.71	131.50	666.04	662.03
	TOTAL EXPENSES (a to h)	5,397.96	6,923.13	(42.95)	19,843.28	7,280.50
V	Profit/(Loss) before exceptional and extraordinary items and tax (III - IV)	(31.53)	2,760.52	1,585.68	2,530.49	3,276.98
VI	Exceptional Items	-	-	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (V- VI)	(31.53)	2,760.52	1,585.68	2,530.49	3,276.98
VIII	Extraordinary Items	-	-	-	-	-
IX	Profit/(Loss) before tax (VII -VIII)	(31.53)	2,760.52	1,585.68	2,530.49	3,276.98
X	Tax Expenses					
(i)	Current tax	435.03	23.19	-	458.22	-
(ii)	Deferred tax	0.06	0.07	-	0.20	0.08
XI	Profit/(Loss) for the period (IX- X)	(466.62)	2,737.26	1,585.68	2,072.07	3,276.91
XII	Other Comprehensive Income (net of tax)	30.75	1,100.37	76.78	1,231.33	692.74
XIII	Total Comprehensive Income/(Loss) for the period (XI +XII)	(435.87)	3,837.63	1,662.47	3,303.40	3,969.65
XIV	Paid Up Equity Share Capital	14,400.00	14,400.00	14,400.00	14,400.00	14,400.00
XV	Earnings per share (Face Value of ₹ 10/- each)					
(i)	Basic	(0.32)	1.90	1.10	1.44	2.28
(ii)	Diluted	(0.32)	1.90	1.10	1.44	2.28
	Notes:					
1	The Unaudited Standalone Financial Results have been prepared in accordance with the recognition and measurement principles provided in Indian Accounting Standards (IndAS 34), the provisions of the Companies Act, 2013 (the Act), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, [SEBI (LODR) Regulations, 2015] as amended.					
2	The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meeting held on 10th February, 2022. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results in terms of Regulation 33 of SEBI (LODR) 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 Company operates in a single segment only.					
5	Figures for the previous Period/ Year have been re-grouped/ reworked/ re-arranged wherever necessary, to make them comparable.					
	<p style="text-align: right;">For Ishwarshakti Holding & Traders Limited</p> <p style="text-align: right;"><i>Geeta K. Seksaria</i></p> <p style="text-align: right;">Geeta Seksaria Managing Director DIN:06960055</p> <p>Place : Mumbai Dated :10th February, 2022</p>					





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) 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 Unaudited Financial Statements for the year ended 31st March, 2021. 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.



- 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: 10th February, 2022

UDIN No: 22112489ABDMGQ2997