

ISHWARSHAKTI HOLDINGS & TRADERS LIMITED

Regd., Office: Seksaria Chambers, 5th Floor, 139, Nagindas Master Road, Fort, Mumbai – 400001
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CIN: L51100MH1983PLC030782

January 3, 2024

To,
**The Shareholders of
Ishwarshakti Holdings & Traders Ltd.**

Subject: Revised Corrigendum to Notice of Meeting of the Equity Shareholders of Ishwarshakti Holdings & Traders Limited ('Company') convened as per the directions of the Hon'ble National Company Law Tribunal, Mumbai Bench

Ref.: Our earlier Intimation dated December 28, 2023 and November 29, 2023 for Notice of Meeting

Dear Sir/Madam,

This is in continuation to the Notice and Corrigendum of Meeting of Equity Shareholders of Ishwarshakti Holdings & Traders Limited ('Company') dated November 29, 2023 and December 28, 2023 each respectively, which has already been dispatched to all the shareholders of the Company on November 29, 2023 and December 29, 2023. A Revised Corrigendum is being issued to inform the Shareholders to whom the Notice and Corrigendum of Meeting has been sent regarding changes in the Notice and Explanatory Statement by inclusion of Annexure and Pre & Post Assets-Liabilities. A copy of detailed Revised Corrigendum is enclosed herewith.

Except as detailed in the attached Revised Corrigendum, all other items of the Notice and Corrigendum issued to the Shareholders shall remain unchanged.

Please note that on and from the date hereof, the Notice and Corrigendum shall always be read collectively with this Revised Corrigendum.

Thanking You.

Yours faithfully,
For Ishwarshakti Holdings & Traders Limited

Sd/-
Sameer Khedekar
Company Secretary & Compliance Officer
Membership No. 38695

Encl.: As above

PRE AND POST ASSETS AND LIABILITIES AS REQUIRED TO BE DISCLOSED AS PER PARA (H) OF BSE NOC:

(Based on the latest audited financials i.e. as on 31.03.2023)

A. Pre and Post Assets and Liabilities of Seksaria Industries Private Limited (Demerged Company No. 1):Short Summary:

(Amount in Rs.)

Particulars	Pre-Demerger	Post-Demerger
Equity & Liabilities:		
Shareholders' Funds	76,92,91,451	52,77,52,173
Non-Current Liabilities	4,70,12,795	4,70,12,795
Current Liabilities	5,71,37,931	5,71,37,931
TOTAL	87,34,42,177	63,19,02,899
Assets:		
Non-Current Assets	46,33,78,993	22,18,39,715
Current Assets	41,00,63,184	41,00,63,184
TOTAL	87,34,42,177	63,19,02,899

Details of Pre and Post Assets and Liabilities of Seksaria Industries Private Limited (Demerged Company No. 1):

(Amount in Rs.)

Particulars	Pre-Demerger	Post-Demerger
EQUITY & LIABILITIES		
Shareholders' Funds		
Share Capital	98,00,000	98,00,000
Reserves & Surplus	75,94,91,451	51,79,52,173
	76,92,91,451	52,77,52,173
Non-Current Liabilities		
Long Term Borrowings	4,37,00,000	4,37,00,000
Long Term Provisions	33,12,795	33,12,795
	4,70,12,795	4,70,12,795
Current Liabilities		
Trade Payable		
(i) Total Outstanding dues of Micro, Small and Medium Enterprises	-	-
(ii) Total Outstanding dues of other than Micro, Small and Medium Enterprises	4,95,21,296	4,95,21,296
Short term borrowings	-	-
Deferred Tax liabilities (Net)	-	-
Other Current Liabilities	33,64,465	33,64,465
Short-Term Provisions	42,52,170	42,52,170
	5,71,37,931	5,71,37,931
TOTAL	87,34,42,177	63,19,02,899
ASSETS		
Non-Current Assets		
Property, Plant and Equipment		
Tangible Assets	2,75,34,535	2,75,09,547
Intangible Assets	6,77,806	6,77,806
Non Current Investment	30,54,21,611	6,39,07,321
Deferred Tax Assets (Net)	30,24,639	30,24,639
Long Term Loans and Advances	12,56,26,330	12,56,26,330
Other Non Current Assets	10,94,072	10,94,072
	46,33,78,993	22,18,39,715
Current Assets		
Inventories	32,17,66,152	32,17,66,152
Current Investment	2,44,71,713	2,44,71,713
Trade Receivables	2,85,82,198	2,85,82,198
Cash and cash equivalents	23,33,252	23,33,252
Short-Term Loans and Advances	3,13,61,057	3,13,61,057
Other Current Assets	15,48,812	15,48,812
	41,00,63,184	41,00,63,184
TOTAL	87,34,42,177	63,19,02,899

B. Pre and Post Assets and Liabilities of Seksaria Agritech Private Limited (Resulting Company No. 1):

Short Summary:

(Amount in Rs.)

Particulars	Pre-Demerger	Post-Demerger
Equity & Liabilities:		
Shareholders' Funds	12,237	24,15,51,515
Non-Current Liabilities	-	-
Current Liabilities	11,800	11,800
TOTAL	24,037	24,15,63,315
Assets:		
Non-Current Assets	21,158	24,15,60,436
Current Assets	2,879	2,879
TOTAL	24,037	24,15,63,315

Details of Pre and Post Assets and Liabilities of Seksaria Agritech Private Limited (Resulting Company No. 1):

(Amount in Rs.)

Particulars	Pre-Demerger	Post-Demerger
EQUITY & LIABILITIES		
Shareholders' Funds		
Share Capital	1,00,000	9,80,00,000
Reserves & Surplus	(87,763)	14,35,51,515
	12,237	24,15,51,515
Non-Current Liabilities		
Long Term Borrowings	-	-
Long Term Provisions	-	-
	-	-
Current Liabilities		
Trade Payable		
(i) Total Outstanding dues of Micro, Small and Medium Enterprises	-	-
(ii) Total Outstanding dues of other than Micro, Small and Medium Enterprises	11,800	11,800
Short term borrowings	-	-
Deferred Tax liabilities (Net)	-	-
Other Current Liabilities	-	-
Short-Term Provisions	-	-
	11,800	11,800
TOTAL	24,037	24,15,63,315
ASSETS		
Non-Current Assets		
Property, Plant and Equipment		
Tangible Assets	-	24,988
Intangible Assets	-	-
Non Current Investment	21,158	24,15,35,448
Deferred Tax Assets (Net)	-	-
Long Term Loans and Advances	-	-
Other Non Current Assets	-	-
	21,158	24,15,60,436
Current Assets		
Inventories	-	-
Current Investment	-	-
Trade Receivables	-	-
Cash and cash equivalents	2,879	2,879
Short-Term Loans and Advances	-	-
Other Current Assets	-	-
	2,879	2,879
TOTAL	24,037	24,15,63,315

C. Pre and Post Assets and Liabilities of Ishwarshakti Holdings & Traders Limited (Demerged Company No. 2):

Short Summary:

(Amount in Rs.)

Particulars	Pre-Demerger	Post-Demerger
Equity & Liabilities:		
Shareholders' Funds	14,70,03,590	(1,39,80,090)
Non-Current Liabilities	1,09,98,370	1,09,98,370
Current Liabilities	2,25,75,796	2,25,75,796
TOTAL	18,05,77,756	1,95,94,076
Assets:		
Non-Current Assets	16,74,11,370	64,27,690
Current Assets	1,31,66,386	1,31,66,386
TOTAL	18,05,77,756	1,95,94,076

Details of Pre and Post Assets and Liabilities of Ishwarshakti Holdings & Traders Limited (Demerged Company No. 2):

(Amount in Rs.)

Particulars	Pre-Demerger	Post-Demerger
EQUITY & LIABILITIES		
Shareholders' Funds		
Share Capital	1,44,00,000	1,44,00,000
Reserves & Surplus	13,26,03,590	(2,83,80,090)
	14,70,03,590	(1,39,80,090)
Non-Current Liabilities		
Long Term Borrowings	1,09,98,370	1,09,98,370
Long Term Provisions	-	-
	1,09,98,370	1,09,98,370
Current Liabilities		
Trade Payable		
(i) Total Outstanding dues of Micro, Small and Medium Enterprises	-	-
(ii) Total Outstanding dues of other than Micro, Small and Medium Enterprises	2,06,640	2,06,640
Short term borrowings	6,00,000	6,00,000
Deferred Tax liabilities (Net)	2,17,57,847	2,17,57,847
Other Current Liabilities	11,309	11,309
Short-Term Provisions	-	-
	2,25,75,796	2,25,75,796
TOTAL	18,05,77,756	1,95,94,076
ASSETS		
Non-Current Assets		
Property, Plant and Equipment		
Tangible Assets	180	-
Intangible Assets	-	-
Non Current Investment	16,74,11,190	64,27,690
Deferred Tax Assets (Net)	-	-
Long Term Loans and Advances	-	-
Other Non Current Assets	-	-
	16,74,11,370	64,27,690
Current Assets		
Inventories	1,15,90,065	1,15,90,065
Current Investment	-	-
Trade Receivables	-	-
Cash and cash equivalents	4,66,153	4,66,153
Short-Term Loans and Advances	10,42,080	10,42,080
Other Current Assets	68,088	68,088
	1,31,66,386	1,31,66,386
TOTAL	18,05,77,756	1,95,94,076

D. Pre and Post Assets and Liabilities of Seksaria Finance Limited (Resulting Company No. 2):

Short Summary:

(Amount in Rs.)

Particulars	Pre-Demerger	Post-Demerger
Equity & Liabilities:		
Shareholders' Funds	3,87,812	16,13,71,492
Non-Current Liabilities	-	-
Current Liabilities	11,800	11,800
TOTAL	3,99,612	16,13,83,292
Assets:		
Non-Current Assets	-	16,09,83,680
Current Assets	3,99,612	3,99,612
TOTAL	3,99,612	16,13,83,292

Details of Pre and Post Assets and Liabilities of Seksaria Finance Limited (Resulting Company No. 2):

(Amount in Rs.)

Particulars	Pre-Demerger	Post-Demerger
EQUITY & LIABILITIES		
Shareholders' Funds		
Share Capital	5,00,000	10,08,00,000
Reserves & Surplus	(1,12,188)	6,05,71,492
	3,87,812	16,13,71,492
Non-Current Liabilities		
Long Term Borrowings	-	-
Long Term Provisions	-	-
	-	-
Current Liabilities		
Trade Payable		
(i) Total Outstanding dues of Micro, Small and Medium Enterprises	-	-
(ii) Total Outstanding dues of other than Micro, Small and Medium Enterprises	11,800	11,800
Short term borrowings	-	-
Deferred Tax liabilities (Net)	-	-
Other Current Liabilities	-	-
Short-Term Provisions	-	-
	11,800	11,800
TOTAL	3,99,612	16,13,83,292
ASSETS		
Non-Current Assets		
Property, Plant and Equipment		
Tangible Assets	-	180
Intangible Assets	-	-
Non Current Investment	-	16,09,83,500
Deferred Tax Assets (Net)	-	-
Long Term Loans and Advances	-	-
Other Non Current Assets	-	-
	-	16,09,83,680
Current Assets		
Inventories	-	-
Current Investment	-	-
Trade Receivables	-	-
Cash and cash equivalents	3,71,374	3,71,374
Short-Term Loans and Advances	-	-
Other Current Assets	28,238	28,238
	3,99,612	3,99,612
TOTAL	3,99,612	16,13,83,292