

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: cs.ishwarshaktiholdings@seksaria.in

Cell: 86559 98440 CIN: L51100MH1983PLC030782 Website: www.ishwarshakti.com

November 12, 2025

To,
The Manager
Listing Department
BSE Limited ("BSE")
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai - 400 001

Scrip Code: 506161

ISIN: INE073101012

Subject: Outcome of the Board Meeting of the Company held today i.e. Wednesday, November 12, 2025.

Dear Sir/Madam,

Pursuant to the provisions of Regulation 30 and 33 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors of the Company at their meeting held today i.e., Wednesday, November 12, 2025, which commenced at 12:30 p.m. (IST) and concluded at 01:10 p.m. (IST) have inter alia, considered, approved and taken on record the following:

1. Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2025.
2. Limited Review Report issued by M/s. B. L. Dasharda & Associates, Chartered Accountants, Statutory Auditors of the Company for the quarter and half year ended September 30, 2025.

The Unaudited Financial Results alongwith the Limited Review Report are annexed herewith and the same is also made available on the Company's website www.ishwarshakti.com.

We request you to take the above information on record.

Thanking you.

Yours faithfully,

For Ishwarshakti Holdings & Traders Limited

Chandni Lohar
Company Secretary & Compliance Officer
Membership No. A57546

Encl: As above



INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND HALF YEARLY 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 half year ended 30th September 2025 ("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) 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.
- 3) 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



- 4) 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: 12th November 2025

UDIN No: 25112489BMIVKJ6642

ISHWARSHAKTI HOLDING & TRADERS LIMITED

Regd. Office : Seksaria Chambers, 5th Floor, 139, Nagindas Master Road, Fort, Mumbai - 400 001.
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CIN : L51100MH1983PLC030782

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE SECOND QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025 UNDER IND AS							
(' in Thousand) (Except Earning per share)							
SR No	PARTICULARS	Quarter ended			Half year ended		Year ended
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	INCOME						
I	Revenue from operations (Net)	1,786.61	838.36	4,778.77	2,624.97	11,010.89	15,570.60
II	Other Income	6,563.32	294.48	105.23	6,857.80	243.01	899.96
III	Total Income (I+II)	8,349.93	1,132.84	4,884.00	9,482.77	11,253.90	16,470.56
IV	EXPENSES						
	(a) Cost of materials Consumed	-	-	-	-	-	-
	(b) Purchase of stock-in-trade	1,861.48	298.19	4,351.77	2,159.67	9,744.61	14,102.93
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(452.95)	(967.68)	(817.02)	(1,420.63)	(1,222.68)	1,541.92
	(d) Impairment of financial Instruments	-	-	-	-	-	-
	(e) Employee benefits expense	243.86	191.69	224.18	435.55	448.37	855.60
	(f) Finance Cost	1.35	3.84	0.12	5.19	0.12	0.14
	(g) Depreciation & amortisation expenses	-	-	-	-	-	-
	(h) Other expenses	313.72	263.41	296.78	577.13	754.17	1,605.59
	TOTAL EXPENSES (a to h)	1,967.46	(210.55)	4,055.83	1,756.91	9,724.59	18,106.18
V	Profit/(Loss) before exceptional and extraordinary items and tax (III - IV)	6,382.47	1,343.39	828.17	7,725.86	1,529.31	(1,635.62)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (V- VI)	6,382.47	1,343.39	828.17	7,725.86	1,529.31	(1,635.62)
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit/(Loss) before tax (VII -VIII)	6,382.47	1,343.39	828.17	7,725.86	1,529.31	(1,635.62)
X	Tax Expenses						
(i)	Current tax	-	44.02	175.58	44.02	316.58	(16.10)
(ii)	Deferred tax	1,802.32	30.30	21.89	1,832.62	46.53	87.03
XI	Profit/(Loss) for the period (IX- X)	4,580.15	1,269.07	630.70	5,849.22	1,166.20	(1,706.55)
XII	Other Comprehensive Income (net of tax)	9.31	(28.78)	-	(19.47)	-	248.76
XIII	Total Comprehensive Income/(Loss) for the period (XI +XII)	4,589.46	1,240.29	630.70	5,829.75	1,166.20	(1,457.79)
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)	-	-	-	-	-	(3,141.64)
XVI	Earnings per share (Face Value of ` 10/- each)						
(i)	Basic	3.18	0.88	0.44	4.06	0.81	(1.19)
(ii)	Diluted	1.70	0.88	0.44	2.17	0.81	(0.97)
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 12th November,2025.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	The Hon. National Company Law Tribunal, Mumbai Bench vide its order dated 10th April, 2024 has approved the Scheme of Arrangement of Seksaria Industries Private Limited ("Demerged Company No.1") and Seksaria Agritech Private Limited ("Resulting Company No 1") and Ishwarshakti Holdings & Traders Limited ("Demerged Company no.2") with Seksaria Finance Limited ("Resulting Company No 2") and their respective shareholders (" the Scheme"). The appointed date in terms of the said Scheme is 1st April, 2021. Hence the results for the earlier quarters / year are presented after giving effect to the terms and conditions mentioned in the said scheme of Demerger.						
6	Figures for the previous Period/ Year have been re-grouped/ reworked/ re-arranged wherever necessary, to make them comparable.						
Place : Mumbai Dated :12th November, 2025		<div>For Ishwarshakti Holding & Traders Limited</div> <div><i>Geeta K. Seksaria</i></div> <div>Geeta Seksaria Managing Director DIN:06960055</div>					

ISHWARSHAKTI HOLDINGS & TRADERS LIMITED

Standalone Balance Sheet as at 30th September, 2025

(` in Thousand)

Particulars	Note No	As at 30th September, 2025	As at 31st March, 2025
A - Assets			
1) Financial Assets			
(i) Cash and cash equivalents	1	8,060.29	368.98
(ii) Bank balances other than (ii) above	2	12.58	12.58
(iii) Loans	3(i)	-	-
(iv) Non-current investments	4	31,706.66	21,484.11
(v) Other financial assets	5(i)	248.70	9.17
Total Financial Assets		40,028.23	21,874.84
2) Non Financial Assets			
(i) Inventories	6	13,003.17	11,582.54
(ii) Current Tax Assets (Net)	7	-	-
(iii) Property, Plant & Equipment		-	-
(iv) Loans	3 (ii)	6,448.37	-
(v) Other non financial Assets	5(ii)	2,800.37	1,372.21
(vi) Deferred tax assets (Net)	8	-	1,650.06
Total Non Financial Assets		22,251.91	14,604.81
Total Assets		62,280.15	36,479.65
B- Liabilities & Equity			
(a) Financial Liabilities			
(i) Trade payables	9		
a) total outstanding dues of micro and small enterprises		177.76	81.00
b) total outstanding dues of creditors other than micro and small enterprises		-	-
(ii) Short term borrowings	10(i)	-	-
(iii) Other Financial Current liabilities	11(i)	-	-
(iv) Current tax liabilities (Net)		970.84	-
Total Financial Liabilities		1,148.60	81.00
(b) Non Financial Liabilities			
(i) Long term borrowings	10(ii)	13,863.37	13,123.37
(ii) Deferred tax liabilities (Net)	8	179.65	-
(iii) Other Non Financial Current liabilities	11(ii)	-	-
(iv) Other current liabilities	12	0.74	16.92
Total Non Financial Liabilities		14,043.76	13,140.29
Equity			
(a) Equity share capital	13	44,400.00	26,400.00
(b) Other Equity	14	2,687.79	(3,141.64)
Total Equity		47,087.79	23,258.36
Total Liabilities and Equity		62,280.15	36,479.65



FOR ISHWARSHAKTI HOLDINGS & TRADERS LIMITED

Geeta K. Sekaria

DIRECTOR

ISHWARSHAKTI HOLDINGS & TRADERS LIMITED

Standalone Statement of Profit and Loss for the Period ended 30th September, 2025

(` in Thousand)

Particulars	Note No	Period ended 30th September, 2025	Year ended 31st March, 2025 (Post Demerger)
CONTINUING OPERATIONS			
I. Income:			
Revenue from operations	15	2,624.97	15,570.60
Other Income	16	6,857.80	899.96
Total Income		9,482.77	16,470.56
II. Expenses:			
Purchase of Traded goods	17	2,159.67	14,102.93
Changes in inventories of stock in trade	18	(1,420.63)	1,541.92
Employee benefit expense	19	435.55	855.60
Impairment of financial instruments	20	-	-
Finance costs	21	5.19	0.14
Depreciation and amortization expense		-	-
Other Expenses	22	577.13	1,605.59
Total Expenses		1,756.91	18,106.18
III. Profit /(Loss) before tax (I -II)		7,725.86	(1,635.62)
IV. Tax expense:			
Current tax		1,087.89	-
Earlier Year Tax		44.02	(16.10)
Mat credit		(1,087.89)	-
Deferred Tax		1,832.62	87.03
V. Profit / (Loss) from continuing operations (III -IV)		5,849.22	(1,706.55)
VI: Other Comprehensive Income			
a) Items that will not be reclassified to profit or loss			
Changes in fair value of investments in equities carried at Fair value through OCI		(22.38)	275.97
Income tax on items that will not be reclassified Subsequently to the statements of profit and loss		2.91	(27.21)
b) Items that will be reclassified to profit or loss			
Changes in fair value of investments other than equity share carried at Fair value through OCI		-	-
Income tax on items that will be reclassified Subsequently to the statements of profit and loss		-	-
Other Comprehensive Income /(Loss), net of tax		(19.47)	248.76
VII. Total Comprehensive Income / (Loss) for the Year (V-VI)		5,829.75	(1,457.79)
VIII: Earnings per equity share of ` 10 each			
Basic (`)		4.06	(1.19)
Diluted (`)		2.17	(0.97)



FOR ISHWARSHAKTI HOLDINGS & TRADERS LIMITED

Geeta K. Gekaria
DIRECTOR

ISHWARSHAKTI HOLDINGS & TRADERS LIMITED
Standalone Statement of Cash Flow for the half year ended 30th September, 2025

(' in Thousand)

Particulars	Half year ended 30th September, 2025	Half year ended 30th September, 2024
Cash flows from operating activities		
Profit / (Loss) before tax as per statement of profit and loss	7,725.86	1,529.31
Adjustments to reconcile profit before tax to net cash flows		
Depreciation of property, plant and equipment	-	-
Amortisation of Intangible Assets	-	-
Net (gain) arising on sale of financial assets designated as at FVTPL	-	-
Loss on Sales of Investment	50.15	-
Diminution in Value of Investment	-	-
Net (gain) arising from fair value of financial assets designated as at FVTPL	(295.07)	(223.68)
Provision Written Back	(6,035.87)	-
Interest income	(518.37)	-
Finance Cost	5.19	0.12
Unrealised (Gain)/Loss	-	-
Operating profit before working capital changes	931.89	1,305.75
Movement in Working Capital:		
Decrease / (increase) in Inventories	(1,420.63)	(1,222.68)
Decrease / (increase) in other current financial assets	(239.53)	(201.09)
Decrease / (increase) in other non-current financial assets	(1,428.16)	91.60
Increase / (Decrease) in Trade payable	96.76	57.60
Increase / (Decrease) in financial liabilities	-	(303.52)
Increase / (Decrease) in Other current liabilities	(16.18)	(10.10)
Cash generated from/(used in) operations	(2,075.85)	(282.44)
Direct taxes paid, net of refunds	926.48	(307.21)
Net cash flow from/(used in) operating activities (A)	(1,149.37)	(589.65)
Cash flows from investing activities		
Purchase of Property, plant and equipment including CWIP	-	-
Proceeds from sale of Property, plant and equipment	-	-
Investment in fixed Deposit	-	-
Payment to acquire financial assets	(10,000.00)	-
Proceeds from sale of financial assets	-	-
Interest income	518.37	-
Net cash from/(used in) investing activities (B)	(9,481.63)	-
Cash flows from financing activities		
Finance costs	(5.19)	(0.12)
Loan Taken	740.00	500.00
Loan Repaid	-	-
Loans Given	(412.50)	-
Proceeds from issue of shares	18,000.00	-
Net cash from/(used in) financing activities (C)	18,322.31	499.88
Net increase / (decrease) in cash and cash equivalents (A+B+C)	7,691.31	(89.78)
Cash and Cash equivalents at the beginning of year	368.98	180.63
Cash and Cash equivalents at the end of the year (Refer Note no 1)	8,060.29	90.85

Notes:

- 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.
- Previous year's figures have been regrouped and rearranged wherever necessary.



FOR ISHWARSHAKTI HOLDINGS & TRADERS LIMITED

Greta K. Sekasia
DIRECTOR

ISHWARSHAKTI HOLDINGS & TRADERS LIMITED
Statement of Changes in Equity

(A) Equity Share Capital

(` in Thousand)

Particulars	Number of Shares	Amount
At 1st April, 2025	14,40,000	14,400.00
Changes in Equity Share Capital due to prior period errors	-	-
Restated balance at the beginning of the current reporting period	14,40,000	14,400.00
Changes in Equity Share Capital during the period	-	-
At 30th September, 2025	14,40,000	14,400.00
Particulars	Number of Shares	Amount
At 1st April, 2024	14,40,000	14,400.00
Changes in Equity Share Capital due to prior period errors	-	-
Restated balance at the beginning of the current reporting period	14,40,000	14,400.00
Changes in Equity Share Capital during the Year	-	-
At 31st March, 2025	14,40,000	14,400.00

(B) Other Equity

Particulars	Reserves and Surplus		Other Comprehensive Income		Total
	Retained Earnings (Note 14)	General reserve (Note 14)	Equity Instrument through OCI (Note 14)	Debt Instrument through OCI (Note 14)	Total Equity
Balance as at 1st April, 2024	(2,050.67)	661.55	-	(0.00)	(1,389.13)
Profit for the Year	(1,706.55)	-	-	-	(1,706.55)
Inventories	-	-	-	-	-
Non Current Financial Assets	(294.73)	-	275.97	-	(18.76)
Deferred Tax (Charges)/ Credit	-	-	(27.21)	-	(27.21)
Balance as at 31 st March, 2025	(4,051.95)	661.55	248.76	(0.00)	(3,141.64)
Profit/ (Loss) for the Year	5,849.22	-	-	-	5,849.22
Inventories	-	-	-	-	-
Non Current Financial Assets	-	-	(22.38)	-	(22.38)
Deferred Tax (Charges)/ Credit	-	-	2.91	-	2.91
Dividend Paid on Preference Shares	(0.32)	-	-	-	(0.32)
Balance as at 30th September, 2025	1,796.94	661.55	229.29	(0.00)	2,687.79



FOR ISHWARSHAKTI HOLDINGS & TRADERS LIMITED

Geeta K. Jekaria

DIRECTOR

ISHWARSHAKTI HOLDINGS & TRADERS LIMITED
Notes to the Standalone financial statement

(' in Thousand)

As at
30th September, 2025 As at
31st March, 2025

NOTE 1: CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of the following:

(i) Balances with banks

In current accounts

8,052.78 360.12

(ii) Cash on hand

7.51 8.86

8,060.29 368.98

NOTE 2: BANK BALANCES OTHER THAN CASH AND CASH EQUIVALENTS

(i) Earmarked balance towards dividend

- -

(ii) In Fixed Deposits Accounts with Original Maturity more than 3 months

12.58 12.58

12.58 12.58

NOTE 3: LOANS

(i) Short-term loans

(a) Loans & advances to employees

- -

(b) Loans Receivables considered good – Secured;

- -

(c) Loans Receivables considered good – Unsecured;

- -

(d) Loans Receivables which have significant increase in Credit Risk; and

- -

(e) Loans Receivables – credit impaired.

- -

(ii) Long-term loan

(a) Loans & advances to employees

6,448.37 6,035.87

(b) Loans Receivables considered good – Secured;

Less: Provision for Doubtful Debts

- (6,035.87)

(c) Loans Receivables considered good – Unsecured;

- -

(d) Loans Receivables which have significant increase in Credit Risk; and

- -

(e) Loans Receivables – credit impaired.

- -

6,448.37 -



FOR ISHWARSHAKTI HOLDINGS & TRADERS LIMITED

Greetak. Bekgasia,

DIRECTOR

ISHWARSHAKTI HOLDINGS & TRADERS LIMITED
Notes to the Standalone financial statement

	As at 30th September, 2025	As at 31st March, 2025	As at 30th September, 2025	As at 31st March, 2025
	No. of Units		Amount (₹ in Thousand)	
NOTE 4 : NON CURRENT INVESTMENTS				
Investments consist of the following:				
Investments measured at Fair Value Through Other Comprehensive Income (FVTOCI)				
In equity shares of associates companies				
Unquoted fully paid up				
Seksaria Confectionaries Pvt Ltd	14,500	14,500	1,450.00	1,450.00
Seksaria Industries Pvt Ltd	49,000	49,000	674.14	674.14
	63,500	63,500	2,124.14	2,124.14
Investments measured at Fair Value Through Other Comprehensive Income (FVTOCI)				
In equity shares of other companies				
Quoted fully paid up				
Apt Packaging Ltd (Anil Chemical Ltd)	-	2,068	-	2.07
Arihant Thermoware Ltd	-	2,000	-	2.00
Cebon India Ltd	-	5,000	-	5.00
Dhar Industries Ltd	-	2,500	-	2.50
Dhatu Sanskar Ltd	-	5,000	-	5.00
Dsq Software Ltd	1,000	1,000	10.00	1.00
Vuenow Infratech Ltd	1,900	1,900	144.76	211.19
Indian Foods & Fermentation Ltd	5,000	5,000	19.20	5.00
Indo Biotech Foods Ltd	-	4,800	-	4.80
Janak Intermediates Ltd	-	2,200	-	2.20
KHSL Ltd	-	5,000	-	5.00
Lan Eseda Steel Ltd	600	600	0.36	0.60
Machhar Infrastructure Ltd	-	517	-	0.52
Midwest Iron & Steel Ltd	-	300	-	0.30
Mukerian Paper Ltd	250	250	0.55	0.25
Namtech Electronics Devices Ltd	2,588	2,588	13.28	2.59
Oberoi Plasctics Ltd	-	2,200	-	2.20
Orient Syntex Ltd	-	2,200	-	2.20
Orkey Industries Ltd	-	3,500	-	3.50
Raghunath Cotton & Oil Mills	-	1,000	-	1.00
Shree Uma Parameshwari Mills Ltd	-	500	-	0.50
Stiles India Co	-	2,000	-	2.00
Terry Gold (I) Ltd	1,100	1,100	11.00	1.10
Thapar Agro Mills Ltd	-	500	-	0.50
Thapar Minchem Ltd	-	1,000	-	1.00
Varun Seacon Ltd	-	2,000	-	2.00
Vhel Industries Ltd	-	397	-	0.40
Western Paques (I) Ltd	-	200	-	0.20
World Link Finance Ltd	-	3,300	-	3.30
	12,438	60,620	199.15	269.91



FOR ISHWARSHAKTI HOLDINGS & TRADERS LIMITED

Geeta K. Seksaria

DIRECTOR

ISHWARSHAKTI HOLDINGS & TRADERS LIMITED

Notes to the Standalone financial statement

	As at 30th September, 2025	As at 31st March, 2025	As at 30th September, 2025	As at 31st March, 2025
	No. of Units		Amount (₹ in Thousand)	
2.0 In debentures of other companies				
2.1 Unquoted fully paid up				
Janak Intermediates Ltd.	-	1,200	-	1.20
Mukerian Paper Ltd	-	250	-	0.25
Via Media (I) Ltd	-	50	-	0.05
Vikas Hybride & Elecs Ltd	-	265	-	0.27
Ncd - Navi Finserv Ltd	20	20	1,988.88	1,988.88
	20	1,785	1,988.88	1,990.64
3.0 In Mutual Funds				
3.1 Quoted fully paid up				
Aditya Birla Sun Life Arbitrage Fund - G	2,60,330.39	2,60,330.39	7,001.92	6,803.16
UTI GILT Fund	1,65,881.18	1,65,881.18	10,392.57	10,296.26
Motilal Oswal Wealth Delphi Equity Fund	-	-	10,000.00	-
	4,26,211.57	4,26,211.57	27,394.50	17,099.42
Total			31,706.66	21,484.11
SUMMARY				
NON CURRENT INVESTMENTS				
Financial Asset Measured at				
Cost			-	2,124.14
Fair Value through Other Comprehensive Income (FVTOCI)			31,706.66	19,359.97
Total			31,706.66	21,484.11
Provision for Diminution in value of Investment			-	-
			31,706.66	21,484.11



FOR ISHWARSHAKTI HOLDINGS & TRADERS LIMITED

Geeta K. Sekaria

DIRECTOR

ISHWARSHAKTI HOLDINGS & TRADERS LIMITED
Notes to the Standalone financial statement

(' in Thousand)

As at
30th September, 2025 As at
31st March, 2025

NOTE 5: OTHER FINANCIAL ASSETS

(i) Current financial assets

Considered good unless otherwise stated

(a) Security deposits	-	-
(b) Prepaid expenses	237.64	9.17
(c) Balance with statutory/government authorities	-	-
(d) Other Receivable	11.06	-
	248.70	9.17

(ii) Non -current financial assets

Considered good

(a) Security deposits	-	-
(b) Prepaid expenses	-	-
(c) Other Advances to Suppliers	816.00	816.00
Less: Provision for Doubtful Advances	(816.00)	(816.00)
(d) Balance with statutory/government authorities	2,460.63	1,372.21
(e) Other Receivable	339.74	-
	2,800.37	1,372.21

NOTE 6: INVENTORIES

Stock in Trade of Shares

13,003.17	11,582.54
13,003.17	11,582.54

NOTE 7: CURRENT TAX ASSETS (NET)

At the Start of the year	-	-
Charge for the year	-	-
Paid during the year	-	-
At the end of the year	-	-

NOTE-8 : DEFERRED TAX ASSETS/LIABILITIES (NET)

At the start of the Year	1,650.06	1,764.30
Property, plant and equipment and intangible assets	-	-
Fair value on equity instruments designated under FVOCI	1,829.72	114.24
At the end of the Year	(179.65)	1,650.06



FOR ISHWARSHAKTI HOLDINGS & TRADERS LIMITED

Greta K. Geksaia

DIRECTOR

ISHWARSHAKTI HOLDINGS & TRADERS LIMITED

Notes to the Standalone financial statement

(` in Thousand)

NOTE-9: TRADE PAYABLES

	As at 30th September, 2025	As at 31st March, 2025
(i) MSME		
Not Due	177.76	81.00
(ii) Others		
Not Due		-
(iii) Disputed dues MSME	-	-
(iv) Disputed dues Others	-	-
	177.76	81.00

NOTE-10: BORROWINGS

(i) Short-term Borrowing

Unsecured-At amortised Cost

Loans from Related parties

-	-
-	-

(ii) Long -Term Borrowing

Unsecured-At amortised Cost

Loans from Related parties

13,863.37	13,123.37
13,863.37	13,123.37

NOTE-11: OTHER FINANCIAL LIABILITIES

Other financial liability consist of the following:

(i) Other Financial Current Liabilities

Employee Dues

- -

Other Dues

- -

- -

(ii) Other Financial Non- Current Liabilities

Deposit

- -

Employee Dues

- -

- -

NOTE-12: OTHER CURRENT LIABILITIES

Statutory Dues

0.03 16.42

Provision for Expenses

0.71 0.50

0.74 16.92



FOR ISHWARSHAKTI HOLDINGS & TRADERS LIMITED

Greta K. Gekaria

DIRECTOR

ISHWARSHAKTI HOLDINGS & TRADERS LIMITED
Notes to the Standalone financial statement

(₹ in Thousand)

As at 30th September, 2025	As at 31st March, 2025
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NOTE 13 : SHARE CAPITAL

Authorised Share Capital

50,00,000 (P.Y. 50,00,000) Equity Shares of ₹.10/- each

50,000.00	50,000.00
50,000.00	50,000.00

Issued, subscribed and fully paid-up

14,40,000 (P.Y. 14,40,000) Equity Shares of ₹.10/- each fully paid up

14,400.00 14,400.00

30,00,000 (P.Y. 12,00,000) Preference Shares of ₹.10/- each fully paid up

30,000.00 12,000.00

44,400.00	26,400.00
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(a) Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

(₹ in Thousand)

Equity shares	As at 30th September, 2025		As at 31st March, 2025	
	Nos.	Amount	Nos.	Amount
At the beginning of the Year	14,40,000	14,400	14,40,000	26,400
Changes during the year	-	-	-	-
Outstanding at the end of the period	14,40,000	14,400	14,40,000	26,400

(b) Terms/ rights attached to equity shares

The Company has only one class of equity shares having par value of ₹10 per share. Each holder of equity shares is entitled to one vote per share

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(c) Details of shareholders holding more than 5% shares in the Company

Name of the shareholder	As at 30th September, 2025		As at 31st March, 2025	
	Nos.	% holding in the class	Nos.	% holding in the class
Vivek K. Seksaria	1,38,560	9.62%	1,38,560	9.62%
Vinay K. Seksaria	1,39,090	9.66%	1,39,090	9.66%
Bhavnagar Oil Mills Pvt Ltd	1,39,000	9.65%	1,39,000	9.65%
Aparna Seksaria	1,38,200	9.60%	1,38,200	9.60%
Kailaschandra Seksaria	1,32,260	9.18%	1,32,260	9.18%
Geeta K. Seksaria	1,34,200	9.32%	1,34,200	9.32%
Radhika Seksaria	1,31,910	9.16%	1,31,410	9.13%
Lakshmi Devi Saraf	81,700	5.67%	81,700	5.67%

As per records of the company, including its register of shareholders/ members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.

(d) Details of Shareholding of Promoters

Shares held by Promoter at the end of the period					% of Change During the year
Promoter's Name	As at 30th September,2025		As at 31st March,2025		
	No of Shares	% of Total Shares	No of Shares	% of Total Shares	
Vinay K. Seksaria	1,39,090	9.66%	1,39,090	9.66%	NA
Bhavnagar Oil Mills Pvt Ltd	1,39,000	9.65%	1,39,000	9.65%	NA
Vivek K. Seksaria	1,38,560	9.62%	1,38,560	9.62%	NA
Aparna Seksaria	1,38,200	9.60%	1,38,200	9.60%	NA
Geeta K. Seksaria	1,34,200	9.32%	1,34,200	9.32%	NA
Kailaschandra Seksaria	1,32,260	9.18%	1,32,260	9.18%	NA
Radhika Seksaria	1,31,910	9.16%	1,31,910	9.16%	NA
Yashasvi Vivek Seksaria	67,700	4.70%	67,700	4.70%	NA
Shyam Sunder Saraf	40,000	2.78%	40,000	2.78%	NA
Anushree Fabrics Pvt Ltd	13,130	0.91%	13,130	0.91%	NA
Kailashchandra Kesardeo HUF	2,150	0.15%	2,150	0.15%	NA
Ashutosh Saraf	1,200	0.08%	1,200	0.08%	NA
Vivek & Sons HUF	1,100	0.08%	1,100	0.08%	NA
Kesardeo and Sons HUF	500	0.03%	500	0.03%	NA
Vinay Corporation HUF	500	0.03%	500	0.03%	NA
Kailashchandra & Sons HUF	500	0.03%	500	0.03%	NA



FOR ISHWARSHAKTI HOLDINGS & TRADERS LIMITED

Geeta K. Seksaria

DIRECTOR

ISHWARSHAKTI HOLDINGS & TRADERS LIMITED
Notes to the Standalone financial statement

(' in Thousand)

	As at 30th September, 2025	As at 31st March, 2025
NOTE-14 : OTHER EQUITY		
General reserve		
Opening balance	661.55	661.55
Closing balance	661.55	661.55
Retained Earning		
Opening balance	(4,051.95)	(2,050.67)
Profit/ (Loss) for the year	5,849.22	(1,706.55)
Less: Transfer on account of demerger	-	(294.73)
Less: Dividend Paid on Preference Shares	(0.32)	-
Closing Balance	1,796.94	(4,051.95)
Other Comprehensive Income		
Opening balance	248.76	-
Add: Movement in OCI (Net) During the year	(19.47)	248.76
	229.29	248.76
Total Other Equity	2,687.79	(3,141.64)



FOR ISHWARSHAKTI HOLDINGS & TRADERS LIMITED

Geeta K. Beksaria,
DIRECTOR

ISHWARSHAKTI HOLDINGS & TRADERS LIMITED
Notes to the Standalone financial statement

	Period ended 30th September, 2025	(' in Thousand) Year ended 31st March, 2025 (Post Demerger)
NOTE 15 : REVENUE FROM OPERATIONS		
Sales of Shares	2,554.76	15,481.01
Dividend from Shares	70.21	89.59
	2,624.97	15,570.60
NOTE 16 : OTHER INCOME		
Speculation Profit	8.49	19.33
Interest Income	518.37	53.68
Provision Written Back	6,035.87	-
Interest Received on IT Refund	-	-
Miscellaneous Income	-	3.00
Net gain on disposal of investments measured at fair value through profit or loss	-	68.10
Net gain on financial assets measured at fair value through profit or loss	295.07	755.85
	6,857.80	899.96
NOTE 17: PURCHASE OF STOCK IN TRADE		
Purchase of Shares & Securities	2,159.67	14,102.93
	2,159.67	14,102.93
NOTE 18: CHANGE IN INVENTORIES OF STOCK IN TRADE OF SHARES		
Opening-Stock in Trade	(11,582.54)	(13,124.46)
Closing-Stock in Trade	13,003.17	11,582.54
	1,420.63	(1,541.92)
NOTE 19: EMPLOYEE BENEFIT EXPENSES		
Salaries, wages and bonus	435.55	855.60
	435.55	855.60
NOTE 20 : IMPAIRMENT OF FINANCIAL INSTRUMENTS		
Doubtful Advances & Investments	-	-
	-	-
NOTE 21 : FINANCE COSTS		
Finance & Bank Charges	5.19	0.14
	5.19	0.14
NOTE 22 : OTHER EXPENSES		
Auditor's Remuneration:		
Audit Fees	53.10	90.00
Audit Fees-Certification	56.05	17.70
Legal & Professional Charges	66.43	343.94
Listing Fees	304.71	699.35
Communication Expenses	1.88	2.81
Loss on Sales of Investment	50.15	-
Repair & Maintenance	7.50	8.85
Printing & Stationery	1.80	-
Miscellaneous Expenses	35.51	442.94
	577.13	1,605.59



FOR ISHWARSHAKTI HOLDINGS & TRADERS LIMITED

Greta K. Sekaria

DIRECTOR