

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

May 29, 2026

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

Scrip Code: 506161
ISIN: INE073I01012

Subject: Outcome of the Board Meeting of the Company held today i.e. Friday, May 29, 2026.

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 as amended from time to time (“SEBI Listing Regulations”), we would like to inform you that the Board of Directors of the Company, at their meeting held today i.e., Friday, May 29, 2026, has inter alia, considered, approved and taken on record the following:

1. Annual Audited Standalone Financial Results of the Company for the quarter and financial year ended March 31, 2026.
2. Audit Report issued by M/s. B. L. Dasharda & Associates, Chartered Accountants, Statutory Auditors of the Company for the quarter and financial year ended March 31, 2026.

Further, pursuant to provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, it is hereby declared that M/s. B. L. Dasharda & Associates, Chartered Accountants, the Statutory Auditors of the Company, have issued the Audit Reports for the financial year 2025-26 with an unmodified opinion.

3. Change in designation of Mr. Vinay Seksaria (DIN: 00116582) from Executive Director to Managing Director, Key Managerial Personnel (KMP) and Chairman of the Company with immediate effect i.e. May 29, 2026, subject to approval of shareholders and such other approvals as may be required.

Mr. Vinay Seksaria is designated as Key Managerial Personnel under the provisions of Section 203 and regulation 30 (5) of the SEBI (LODR), Regulations for determining the materiality of any event or transaction for making the required disclosures to the Stock Exchange.

4. Appointment of Mrs. Radhika Seksaria (DIN: 11714280) as an Additional Director of the of the Company with immediate effect i.e. May 29, 2026.
5. Re-appointment of M/s. M.R.V. & Associates, Chartered Accountants (Firm Reg. No. 135836W) as an Internal Auditor of the Company for the F.Y. 2026-27 on recommendation of Audit Committee.

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In this connection, please find enclosed the following:

1. Audited Financial Results along with Auditors Report issued by M/s/ B. L. Dasharda & Associates, Statutory Auditors of the Company;
2. Declaration by the Managing Director, pursuant to Reg 33(3)(d) of SEBI(LODR);
3. Regulation 30 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, SEBI Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, updated SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 for item nos. 3, 4 & 5 is annexed as **Annexure A**.

The above information is also made available on the Company's website www.ishwarshakti.com

The Board Meeting commenced at 01.00 p.m. & concluded at 3.00 p.m.

We request you to take the above information on record.

Thanking you.

Yours faithfully,

For Ishwarshakti Holdings & Traders Limited

Reena Gavle
Company Secretary & Compliance Officer
Membership No. A34439
Place: Mumbai

Encl: as above

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Annexure A

Particulars	Mr. Vinay Seksaria	Mrs. Radhika Seksaria	M/s. M.R.V. & Associates, Chartered Accountants
Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Change in Designation from Executive Director to Managing Director	Appointed as Additional Director of the Company	Re-appointment as an Internal Auditor of the Company
Date of appointment/reappointment/cessation (as applicable) & term of appointment/re-appointment	May 29, 2026, for 5 years, subject to approval of shareholders	May 29, 2026, holds office till the date of ensuing Annual General Meeting	May 29, 2026 re-appointed for F.Y. 2026-27
Brief profile (in case of appointment)	Mr. Vinay Seksaria, possesses extensive experience in business management and corporate affairs and has been associated with the Company in executive leadership roles.	Mrs. Radhika Seksaria, possesses experience in business Management, administration.	M/s. M.R.V & Associates, Chartered Accountants, is a firm of practicing Chartered Accountants having experience in internal audit, taxation and Corporate advisory services.
Disclosure of Relationship between Directors (in case of appointment as a Director)	Mr. Vinay Seksaria is Son of Mr. Kailashchandra Seksaria and Mrs. Geeta Seksaria, Directors of the Company	Mrs. Radhika Seksaria is wife of Mr. Vinay Seksaria, Director of the Company	Not Applicable


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STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026 UNDER IND AS						
(' In Thousand) (Except Earning per share)						
SR No	PARTICULARS	Quarter ended			Year ended	
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		Audited	Unaudited	Audited	Audited	Audited
INCOME						
I	Revenue from operations (Net)	2,145.84	1,423.30	3,756.27	6,194.11	15,570.60
II	Net Gain on Fair Value Changes	-	3.31	4.16	135.19	755.85
III	Other Income (Refer Note 5)	(6,303.42)	385.71	481.09	317.24	144.11
III	Total Income (I+II)	(4,157.58)	1,812.32	4,241.52	6,646.54	16,470.56
EXPENSES						
IV	(a) Cost of materials Consumed	-	-	-	-	-
	(b) Purchase of stock-in-trade	2,375.49	1,420.35	3,604.20	5,955.51	14,102.93
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	1,974.32	1,307.55	2,031.68	1,861.24	1,541.92
	(d) Impairment of financial Instruments	-	-	-	-	-
	(e) Employee benefits expense	337.86	230.27	183.04	1,003.68	855.60
	(f) Finance Cost	0.03	-	0.01	5.22	0.14
	(g) Depreciation & amortisation expenses	-	-	-	-	-
	(h) Other expenses	777.08	215.75	275.30	1,078.96	1,605.59
	TOTAL EXPENSES (a to h)	5,464.78	3,173.92	6,094.23	9,904.61	18,106.18
V	Profit/(Loss) before exceptional and extraordinary items and tax (III - IV)	(9,622.36)	(1,361.60)	(1,852.71)	(3,258.07)	(1,635.62)
VI	Exceptional Items	-	-	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (V - VI)	(9,622.36)	(1,361.60)	(1,852.71)	(3,258.07)	(1,635.62)
VIII	Extraordinary items	-	-	-	-	-
IX	Profit/(Loss) before tax (VII -VIII)	(9,622.36)	(1,361.60)	(1,852.71)	(3,258.07)	(1,635.62)
X	Tax Expenses					
(i)	Current tax	0.30	-	(28.67)	44.32	(16.10)
(ii)	Deferred tax	(2,059.80)	54.25	54.11	(172.93)	87.03
XI	Profit/(Loss) for the period (IX - X)	(7,562.86)	(1,415.85)	(1,878.15)	(3,129.46)	(1,706.55)
XII	Other Comprehensive Income (net of tax)	3,51,835.79	(53.82)	(5.50)	3,51,762.50	248.76
XIII	Total Comprehensive Income/(Loss) for the period (XI +XII)	3,44,272.92	(1,469.67)	(1,883.65)	3,48,633.03	(1,457.79)
XIV	Paid Up Equity Share Capital	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)	-	-	-	3,45,491.07	(3,141.64)
XVI	Earnings per share (Face Value of ` 10/- each)					
(i)	Basic	(5.25)	(0.98)	(1.30)	(2.17)	(1.19)
(ii)	Diluted	(1.68)	(0.39)	(1.07)	(0.69)	(0.97)
Notes:						
1	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), 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 29th May, 2026.					
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 Other Income for the quarter ended 31st March,2026 is negative, due to reversal of Interest Income recognised in earlier quarters and reversed in current quarter due to default in servicing of interest.					
6	The figures for the quarter ended 31st March, 2026 and 31st March, 2025 are the balancing figures between the audited figures in respect of the full financial year and the reviewed year-to-date figures up to third quarter of the respective financial year.					
7	During the current quarter, the Company has implemented, for the first time, the methodology of determining the carrying value/fair valuation of investments in Associates namely "Seksaria Industries Private Limited" and "Seksaria Confectionaries Private Limited" based on the Net Asset Value ("NAV") of the respective Associate entities in accordance with the applicable principles of Indian Accounting Standards (IND AS). The management has determined the NAV based on the Un-audited financial statements of the Associate entities as on 31st March, 2026, after considering the underlying net worth and relevant adjustments, wherever considered necessary. Consequent to such implementation, the carrying value of investments in Associates has been adjusted in the financial statements and the resultant impact has been recognized in accordance with the applicable provisions of IND AS.					
8	The Hon. National Company Law Tribunal, Mumbai Bench vide its order dated 10th April, 2024 had 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.					
9	The Government has notified and brought into force substantial provisions of the Code on Social Security,2020 ("Social Security Code"); the Occupational Safety, Health and Working Conditions Code,2020; the Industrial Relations Code,2020 and the Code on Wages,2019 (collectively, the "Labour Codes") on 21st,November 2025, which consolidate, subsume, amend and replace numerous existing central labour legislations. The Government had approved the Code on Social Security,2020, which will impact the Group's employee benefit obligations. The Ministry of Labour and Employment had earlier released draft rules for the Code on13th, November,2020. Subsequently, on 21st,November,2025, the Government has notified and brought into force substantial provisions of the Labour Codes. However, certain specific rules and corresponding State-level notifications are yet to be notified. Based on the evaluation done by the company there is no impact in the obligations in accordance with Ind AS 19- 'Employee Benefits' and FAQs on key accounting implications arising from the New Labour Codes issued by the Institute of Chartered Accountants of India ('ICAI') in the standalone financial results for the current quarter and year ended 31st March,2026 due to insignificant number of employees.					
10	Figures have been re-grouped/ reworked/ re-arranged wherever necessary, to make them comparable.					
Place : Mumbai Dated :29th May, 2026		 <p>For Ishwarshakti Holding & Traders Limited</p> <p><i>Vinay Seksaria</i></p> <p>Vinay Seksaria Managing Director DIN:00116582</p>				

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ISHWARSHAKTI HOLDING & TRADERS LIMITED					
CIN - L51100MH1983PLC030782					
REGISTERED OFFICE:" 5TH FLOOR, SEKSARIA CHAMBERS, 139, NAGINDAS MASTER ROAD, FORT, MUMBAI:400001					
STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS					
FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026					
(` in Thousand) (Except Earning Per Share)					
Sr. No.	PARTICULARS	Quarter Ended	Quarter Ended	Year Ended	Year Ended
		31-03-2026	31-03-2025	31-03-2026	31-03-2025
		Audited	Audited	Audited	Audited
1	Total Income from Operations (Net) (Refer Note 4 below)	(4,157.58)	4,241.52	6,646.54	16,470.56
2	Net Profit / (Loss) for the Period (before Tax and Extraordinary Items)	(9,622.36)	(1,852.71)	(3,258.07)	(1,635.62)
3	Net Profit / (Loss) for the Period before Tax (after Extraordinary Items)	(9622.36)	(1852.71)	(3258.07)	(1635.62)
4	Net Profit / (Loss) for the period after Tax (after Extraordinary Items)	(7,562.86)	(1,878.15)	(3,129.46)	(1,706.55)
5	Total Comprehensive Income for the period [Comprising Profit for the period (after tax) and other Comprehensive Income (after tax)]	3,44,272.92	(1,883.65)	3,48,633.03	(1,457.79)
6	Paid-up equity share capital (Face value of ` 10/- each)	14,400.00	14,400.00	14,400.00	14,400.00
7	Reserves excluding revaluation reserves (as shown in the Audited Balance Sheet of previous year)	-	-	3,45,491.07	(3,141.64)
8	Earnings per share (of ` 10/- each) (not annualised)				
	Basic	(5.25)	(1.30)	(2.17)	(1.19)
	Diluted	(1.68)	(1.07)	(0.69)	(0.97)
Notes:					
1	The above is an extract of the detailed format of Standalone Audited Financial Results of the Company for the Quarter and Year ended 31st March, 2026 filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly and Year ended Results of the Company are posted on Company's website (www.ishwarshakti.com) and on the Stock Exchange website (www.bseindia.com) where the Company's shares are listed.				
2	The financial results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 29th May, 2026. The financials results are prepared in accordance with the Indian Accounting Standards (IndAS) as prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.				
3	During the current quarter, the Company has implemented, for the first time, the methodology of determining the carrying value/fair valuation of investments in Associates namely "Seksaria Industries Private Limited" and "Seksaria Confectionaries Private Limited" based on the Net Asset Value ("NAV") of the respective Associate entities in accordance with the applicable principles of Indian Accounting Standards (IND AS). The management has determined the NAV based on the Un-audited financial statements of the Associate entities as on 31st March, 2026, after considering the underlying net worth and relevant adjustments, wherever considered necessary. Consequent to such implementation, the carrying value of investments in Associates has been adjusted in the financial statements and the resultant impact has been recognized in accordance with the applicable provisions of IND AS.				
4	The Other Income for the quarter ended 31st March, 2026 is negative, due to reversal of Interest Income recognised in earlier quarters and reversed in current quarter due to default in servicing of interest.				
5	The Hon. National Company Law Tribunal, Mumbai Bench vide its order dated 10th April, 2024 had 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.				
Place : Mumbai		For Ishwarshakti Holding & Traders Limited			
Dated :29th May, 2026		 Vinay Seksaria Managing Director DIN:00116582			



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STATEMENT OF UNAUDITED STANDALONE ASSETS AND LIABILITIES			
AS AT 31ST MARCH, 2026			
		(` in Thousand)	
Sr. No.	Particulars	As at 31st March 2026	As at 31st March 2025
	A - Assets		
	1) Financial Assets		
	(i) Cash and cash equivalents	353.46	368.98
	(ii) Bank balances other than (ii) above	13.44	12.58
	(iii) Loans	-	-
	(iv) Non-current investments	4,29,389.67	21,484.11
	(v) Other financial assets	27.72	9.17
	Total Financial Assets	4,29,784.29	21,874.84
	2) Non Financial Assets		
	(i) Inventories	9,721.30	11,582.54
	(ii) Current Tax Assets (Net)	-	-
	(iii) Property, Plant & Equipment	-	-
	(iv) Loans	-	-
	(v) Other financial Assets	1,263.75	1,372.21
	(vi) Deferred tax assets (Net)	-	1,650.06
	Total Non Financial Assets	10,985.05	14,604.81
	Total Assets	4,40,769.34	36,479.65
	B- Liabilities & Equity		
	(a) Financial Liabilities		
	(i) Trade payables		
	a) total outstanding dues of micro and small enterprises	128.24	81.00
	b) total outstanding dues of creditors other than micro and small enterprises	-	-
	(ii) Short term borrowings	-	-
	(iii) Other Financial Current liabilities	-	-
	(iv) Current tax liabilities (Net)	-	-
	Total Financial Liabilities	128.24	81.00
	(b) Non Financial Liabilities		
	(i) Long term borrowings	-	13,123.37
	(ii) Deferred tax liabilities (Net)	50,734.67	-
	(iii) Other Non Financial Current liabilities	-	-
	(iv) Other current liabilities	15.35	16.92
	Total Non Financial Liabilities	50,750.02	13,140.29
	Equity		
	(a) Equity share capital	44,400.00	26,400.00
	(b) Other Equity	3,45,491.07	(3,141.64)
	Total Equity	3,89,891.07	23,258.36
	Total Liabilities and Equity	4,40,769.34	36,479.65





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ISHWARSHAKTI HOLDINGS & TRADERS LIMITED		
Standalone Statement of Cash Flow for the year ended 31st March, 2026		
(' in Thousand)		
Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
Cash flows from operating activities		
Profit / (Loss) before tax as per statement of profit and loss	(3,258.07)	(1,635.62)
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	(52.96)	(68.10)
Loss on Sales of Investment	50.15	-
Diminution in Value of Investment	-	(3.00)
Net (gain) arising from fair value of financial assets designated as at FVTPL	(135.19)	(755.85)
Interest income	(210.87)	(53.68)
Finance Cost	5.22	0.14
Unrealised (Gain)/Loss	-	-
Operating profit before working capital changes	(3,601.72)	(2,516.11)
Movement in Working Capital:		
Decrease / (increase) in Inventories	1,861.24	1,541.92
Decrease / (increase) in other current financial assets	(18.55)	(9.17)
Decrease / (increase) in other non-current financial assets	108.46	(338.98)
Increase / (Decrease) in Trade payable	47.24	(16.20)
Increase / (Decrease) in financial liabilities	-	(303.52)
Increase / (Decrease) in Other current liabilities	(1.57)	4.59
Cash generated from/(used in) operations	(1,604.90)	(1,637.47)
Direct taxes paid, net of refunds	(44.57)	(59.44)
Net cash flow from/(used in) operating activities (A)	(1,649.47)	(1,696.91)
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	(0.86)	(0.79)
Payment to acquire financial assets	(20,000.00)	(11,988.38)
Proceeds from sale of financial assets	16,552.53	135.89
Interest income	210.87	53.68
Net cash from/(used in) investing activities (B)	(3,237.46)	(11,799.60)
Cash flows from financing activities		
Finance costs	(5.22)	(0.14)
Loan Taken	18,740.00	1,685.00
Loan Repaid	(31,863.37)	-
Loans Given	-	-
Proceeds from issue of shares	18,000.00	12,000.00
Net cash from/(used in) financing activities (C)	4,871.41	13,684.86
Net increase / (decrease) in cash and cash equivalents (A+B+C)	(15.52)	188.35
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 4)	353.46	368.98
Notes:		
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.		
The accompanying notes are an integral part of the financial statements.		
As per our report of even date attached		
For and on behalf of		
B L Dasharda & Associates		
Chartered Accountants		
F.R.No: 112615W		
Sushant Mehta		
Partner		
M. No. 112489		
		
For and on behalf of the Board of Directors		
		
Vinay Seksaria		
Managing Director		
Din:00116582		
Place: Mumbai		
Dated :29th May,2026		
UDIN NO: 2611489LXXYXF6395		

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, 2026 ('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, 2026.

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.

Emphasis Of Matter

During the current quarter, the Company has implemented, for the first time, the methodology of determining the carrying value/fair valuation of investments in Associates namely "Seksaria Industries Private Limited" and "Seksaria Confectionaries Private Limited" based on the Net Asset Value ("NAV") of the respective Associate entities in accordance with the applicable principles of Indian Accounting Standards (IND AS).

The management has determined the NAV based on the un-audited financial statements of the Associate entities as on 31st March, 2026 , after considering the underlying net worth and relevant adjustments, wherever considered necessary. Consequent to such implementation, the carrying value of investments in Associates has been adjusted in the financial statements and the resultant impact has been recognized in accordance with the applicable provisions of IND AS.

Our conclusion is not modified with respect to our reliance on the financial information and financial statements of such Associates.

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, 2026. 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

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.

B. L. DASHARDA & ASSOCIATES

CHARTERED ACCOUNTANTS



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 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.

Materiality is the magnitude of misstatements in the financial statements that individually or in aggregate makes it probable that the economic decision of reasonably knowledgeable user of the financial statements may be influenced. We considered quantitative materiality and qualitative factors in (i) planning the scope of our work and in evaluating the result of work in (ii) to evaluate the effect of any identified misstatement in the financial statements.

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

B. L. DASHARDA & ASSOCIATES
CHARTERED ACCOUNTANTS



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, 2026 being the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2026 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 29th May, 2026

UDIN: 26112489LXXYXF6395

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

May 29, 2026

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

Scrip Code: 506161

ISIN: INE073I01012

Subject: Declaration pursuant to Regulation 33(3)(d) SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

I, Vinay Seksaria, Managing Director of Ishwarshakti Holdings & Traders Limited, hereby declare that the Statutory Auditors of the Company, M/s. B.L. Dasharda & Associates, Chartered Accountants (Firm Registration No: 112615W) has submitted Audit Report with an unmodified opinion on Annual Audited Financial Results of the Company for the quarter and financial year ended March 31, 2026.

This declaration is given in compliance with Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We request you to take the above information on record.

Thanking you.

Yours faithfully,

For Ishwarshakti Holdings & Traders Limited

Vinay Seksaria
Managing Director
DIN: 00116582
Place: Mumbai

