

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: 70455 18258 CIN: L51100MH1983PLC030782 Website: www.ishwarshakti.com

July 20, 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. Monday, July 20, 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, we would like to inform you that the Board of Directors of the Company, at their meeting held today i.e., Monday, July 20, 2026, which commenced at 02:00 p.m. and concluded at 03:00 p.m. have inter alia, considered, approved and taken on record the following:

1. Un-audited Financial Results of the Company for the quarter ended June 30, 2026. A signed copy of the un-audited financial results as approved by the Board is annexed herewith.
2. Limited Review Report issued by M/s. B. L. Dasharda & Associates, Chartered Accountants, Statutory Auditors of the Company for the quarter ended June 30, 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 Limited Review Report for the quarter ended June 30, 2026 with an unmodified opinion. The Limited Review Report received from M/s. B. L. Dasharda & Associates, Chartered Accountants and declaration is annexed herewith.

We are hereby enclosing herewith the Financial Results and Limited Review Report for your information and records. The above information is also be 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

REENA

NAMDEV

GAVLE

Reena Gavle

Company Secretary & Compliance Officer

Membership No. A34439

Digitally signed by
REENA NAMDEV GAVLE
Date: 2026.07.20
15:01:39 +05'30'

Encl: As above

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

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2026 UNDER IND AS					
(' in Thousand) (Except Earning per share)					
SR No	PARTICULARS	Quarter ended			Year ended
		6/30/2026	3/31/2026	6/30/2025	3/31/2026
		Unaudited	Audited	Unaudited	Audited
	INCOME				
I	Revenue from operations (Net)	2,802.91	2,145.84	838.36	6,194.11
II	Net Gain on Fair Value Changes	1,042.67	-	233.05	135.19
III	Other Income	90.15	(6,303.42)	61.43	317.24
III	Total Income (I+II)	3,935.73	(4,157.58)	1,132.84	6,646.54
IV	EXPENSES				
	(a) Cost of materials Consumed	-	-	-	-
	(b) Purchase of stock-in-trade	2,810.15	2,375.49	298.19	5,955.51
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,565.84)	1,974.32	(967.68)	1,861.24
	(d) Impairment of financial Instruments	-	-	-	-
	(e) Employee benefits expense	335.31	337.86	191.69	1,003.68
	(f) Finance Cost	0.08	0.03	3.84	5.22
	(g) Depreciation & amortisation expenses	99.65	-	-	-
	(h) Other expenses	319.83	777.08	263.41	1,078.96
	TOTAL EXPENSES (a to h)	1,999.18	5,464.78	(210.55)	9,904.61
V	Profit/(Loss) before exceptional and extraordinary items and tax (III - IV)	1,936.54	(9,622.36)	1,343.39	(3,258.07)
VI	Exceptional Items	-	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (V- VI)	1,936.54	(9,622.36)	1,343.39	(3,258.07)
VIII	Extraordinary Items	-	-	-	-
IX	Profit/(Loss) before tax (VII -VIII)	1,936.54	(9,622.36)	1,343.39	(3,258.07)
X	Tax Expenses				
(i)	Current tax	-	0.30	44.02	44.32
(ii)	Deferred tax	257.49	(2,059.80)	30.30	(172.93)
XI	Profit/(Loss) for the period (IX- X)	1,679.05	(7,562.86)	1,269.07	(3,129.46)
XII	Other Comprehensive Income (net of tax)	4.71	351,835.79	(28.78)	351,762.50
XIII	Total Comprehensive Income/(Loss) for the period (XI +XII)	1,683.76	344,272.92	1,240.29	348,633.03
XIV	Paid Up Equity Share Capital	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)	-	-	-	345,491.07
XVI	Earnings per share (Face Value of ` 10/- each)				
(i)	Basic	1.17	(5.25)	0.88	(2.17)
(ii)	Diluted	1.17	(1.68)	0.88	(0.69)
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 20th July, 2026. 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 figures for the quarter ended 31st March, 2026 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.				
6	During the quarter ended 31st March, 2026, the Company had 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 had 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 were adjusted in the financial statements and the resultant impact was recognized in accordance with the applicable provisions of IND AS.				
7	The fair value of the unquoted equity investment in "Seksaria Industries Private Limited" and "Seksaria Confectionaries Private Limited" has been measured based on the Unaudited Financial Statements for the year ended 31st March, 2026.				
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	Figures have been re-grouped/ reworked/ re-arranged wherever necessary, to make them comparable.				
Place : Mumbai Dated :20th July, 2026		For Ishwarshakti Holding & Traders Limited  Vinay Seksaria Managing Director DIN:00116582			

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 FIRST QUARTER ENDED 30TH JUNE, 2026				
(' in Thousand) (Except Earning Per Share)				
Sr. No.	PARTICULARS	Quarter Ended	Quarter Ended	Year Ended
		6/30/2026	6/30/2025	3/31/2026
		Unaudited	Unaudited	Audited
1	Total Income from Operations (Net) (Refer Note 4 below)	3,935.73	1,132.84	6,646.54
2	Net Profit / (Loss) for the Period (before Tax and Extraordinary Items)	1,936.54	1,343.39	(3,258.07)
3	Net Profit / (Loss) for the Period before Tax (after Extraordinary items)	1936.54	1343.39	(3258.07)
4	Net Profit / (Loss) for the period after Tax (after Extraordinary items)	1,679.05	1,269.07	(3,129.46)
5	Total Comprehensive Income for the period [Comprising Profit for the period (after tax) and other Comprehensive Income (after tax)]	1,683.76	1,240.29	348,633.03
6	Paid-up equity share capital (Face value of ` 10/- each)	14,400.00	14,400.00	14,400.00
7	Reserves excluding revaluation reserves (as shown in the Audited Balance Sheet of previous year)	-	-	345,491.07
8	Earnings per share (of ` 10/- each) (not annualised)			
	Basic	1.17	0.88	(2.17)
	Diluted	1.17	0.88	(0.69)
Notes:				
1	The above is an extract of the detailed format of Standalone Unaudited Financial Results of the Company for the First Quarter ended 30th June,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 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 20th July , 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 quarter ended 31st march, 2026, the Company had 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 had 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 were adjusted in the financial statements and the resultant impact was recognized in accordance with the applicable provisions of IND AS.			
4	The fair value of the unquoted equity investment in "Seksaria Industries Private Limited" and "Seksaria Confectionaries Private Limited" has been measured based on the Unaudited Financial Statements for the year ended 31st March, 2026.			
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 Dated :20th July, 2026		For Ishwarshakti Holding & Traders Limited  Vinay Seksaria Managing Director DIN:00116582		
				

ISHWARSHAKTI HOLDINGS & TRADERS LIMITED

Standalone Balance Sheet as at 30th June, 2026

(' in Thousand)

Particulars	Note No	As at 30th June, 2026	As at 31st March, 2026
A - Assets			
1) Financial Assets			
(i) Cash and cash equivalents	1	178.78	353.46
(ii) Bank balances other than (ii) above	2	13.44	13.44
(iii) Loans	3(i)	150.00	-
(iv) Non-current investments	4	430,394.23	429,389.67
(v) Other financial assets	5(i)	353.41	27.72
Total Financial Assets		431,089.86	429,784.29
2) Non Financial Assets			
(i) Inventories	6	11,287.14	9,721.30
(ii) Current Tax Assets (Net)	7	-	-
(iii) Property, Plant & Equipment	8	3,886.37	-
(iv) Loans	3 (ii)	-	-
(v) Other non financial Assets	4(ii)	1,573.42	1,263.75
Total Non Financial Assets		16,746.93	10,985.05
Total Assets		447,836.79	440,769.34
B- Liabilities & Equity			
(a) Financial Liabilities			
(i) Trade payables	10		
a) total outstanding dues of micro and small enterprises		157.97	128.24
b) total outstanding dues of creditors other than micro and small enterprises		-	-
(ii) Short term borrowings	11(i)	-	-
(iii) Other Financial Current liabilities	12(i)	-	-
(iv) Current tax liabilities (Net)		302.90	-
Total Financial Liabilities		460.87	128.24
(b) Non Financial Liabilities			
(i) Long term borrowings	11(ii)	4,800.00	-
(ii) Deferred tax liabilities (Net)	9	50,987.45	50,734.67
(iii) Other Non Financial Current liabilities	12(ii)	-	-
(iv) Other current liabilities	13	13.64	15.35
Total Non Financial Liabilities		55,801.09	50,750.02
Equity			
(a) Equity share capital	14	44,400.00	44,400.00
(b) Other Equity	15	347,174.83	345,491.07
Total Equity		391,574.83	389,891.07
Total Liabilities and Equity		447,836.79	440,769.34



For Ishwarshakti Holdings & Traders Ltd.

U. Suresh

Director

ISHWARSHAKTI HOLDINGS & TRADERS LIMITED

Standalone Statement of Profit and Loss for the Quarter ended 30th June, 2026

(` in Thousand)

Particulars	Note No	Quarter ended 30th June, 2026	Year ended 31st March, 2026
CONTINUING OPERATIONS			
I. Income:			
Revenue from operations	16	2,802.91	6,194.11
Net Gain On Fair Value Changes	17	1,042.67	135.19
Other Income	18	90.15	317.24
Total Income		3,935.73	6,646.54
II. Expenses:			
Purchase of Traded goods	19	2,810.15	5,955.51
Changes in inventories of stock in trade	20	(1,565.84)	1,861.24
Employee benefit expense	21	335.31	1,003.68
Impairment of financial instruments	22	-	-
Finance costs	23	0.08	5.22
Depreciation and amortization expense	8	99.65	-
Other Expenses	24	319.83	1,078.96
Total Expenses		1,999.18	9,904.61
III. Profit / (Loss) before tax (I - II)		1,936.54	(3,258.07)
IV. Tax expense:			
Current tax		309.67	-
Earlier Year Tax		-	44.32
Mat credit		(309.67)	-
Deferred Tax		257.49	(172.93)
V. Profit / (Loss) from continuing operations (III - IV)		1,679.05	(3,129.46)
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		-	404,320.16
Income tax on items that will not be reclassified Subsequently to the statements of profit and loss		4.71	(52,557.66)
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		4.71	351,762.50
VII. Total Comprehensive Income / (Loss) for the Year (V-VI)		1,683.76	348,633.03
VIII: Earnings per equity share of ` 10 each			
Basic (`)		1.17	(2.17)
Diluted (`)		0.37	(0.69)



For Ishwarshakti Holdings & Traders Ltd.

U. S. Suman

Director

ISHWARSHAKTI HOLDINGS & TRADERS LIMITED
Standalone Statement of Cash Flow for the quarter ended 30th June, 2026

(' in Thousand)

Particulars	Quarter ended 30th June, 2026	Year ended 31st March, 2026
Cash flows from operating activities		
Profit / (Loss) before tax as per statement of profit and loss	1,936.54	(3,258.07)
Adjustments to reconcile profit before tax to net cash flows		
Depreciation of property, plant and equipment	99.65	-
Amortisation of Intangible Assets	-	-
Net (gain) arising on sale of financial assets designated as at FVTPL	(37.21)	(52.96)
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	(1,042.67)	(135.19)
Interest income	(52.94)	(210.87)
Finance Cost	0.08	5.22
Unrealised (Gain)/Loss	-	-
Operating profit before working capital changes	903.46	(3,601.72)
Movement in Working Capital:		
Decrease / (increase) in Inventories	(1,565.84)	1,861.24
Decrease / (increase) in other current financial assets	(325.69)	(18.55)
Decrease / (increase) in other non-current financial assets	(309.67)	108.46
Increase / (Decrease) in Trade payable	29.73	47.24
Increase / (Decrease) in financial liabilities	-	-
Increase / (Decrease) in Other current liabilities	(1.71)	(1.57)
Cash generated from/(used in) operations	(1,269.72)	(1,604.90)
Direct taxes paid, net of refunds	302.90	(44.57)
Net cash flow from/(used in) operating activities (A)	(966.82)	(1,649.47)
Cash flows from investing activities		
Purchase of Property, plant and equipment including CWIP	(3,986.03)	-
Proceeds from sale of Property, plant and equipment	-	-
Investment in fixed Deposit	-	(0.86)
Payment to acquire financial assets	-	(20,000.00)
Proceeds from sale of financial assets	75.31	16,552.53
Interest income	52.94	210.87
Net cash from/(used in) investing activities (B)	(3,857.78)	(3,237.46)
Cash flows from financing activities		
Finance costs	(0.08)	(5.22)
Loan Taken	4,800.00	18,740.00
Loan Repaid	-	(31,863.37)
Loans Given	(150.00)	-
Proceeds from issue of shares	-	18,000.00
Net cash from/(used in) financing activities (C)	4,649.92	4,871.41
Net increase / (decrease) in cash and cash equivalents (A+B+C)	(174.68)	(15.52)
Cash and Cash equivalents at the beginning of year	353.46	368.98
Cash and Cash equivalents at the end of the year (Refer Note no 1)	178.78	353.46

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.



**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY 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 ended 30th June 2026 ("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) **Emphasis Of Matter**
The fair value of the unquoted equity investment in "Seksaria Industries Private Limited" and "Seksaria Confectionaries Private Limited" has been measured based on the Unaudited Financial Statements for the year ended 31st March, 2026. Our opinion is not modified in this respect.
- 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.

B. L. DASHARDA & ASSOCIATES
CHARTERED ACCOUNTANTS



- 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: 20th July, 2026

UDIN No: 26112489FUTDFT9671

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: 70455 18258 CIN: L51100MH1983PLC030782 Website: www.ishwarshakti.com

July 20, 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 Limited Review Report with an unmodified opinion on Un-audited Financial Results of the Company for the quarter ended June 30, 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
Kailashchandra Seksaria
dra Seksaria

Digitally signed by
Vinay Kailashchandra
Seksaria
Date: 2026.07.20
14:41:08 +05'30'

Vinay Seksaria
Managing Director
DIN: 00116582
Place: Mumbai