

Independent Auditor's Report on the Review of the Un-audited Standalone Financial Results of TRISHAKTI INDUSTRIES LIMITED for the quarter ended on 30th September 2025 and the year-to-date results for the period from 1st April 2025 to 30th September, 2025 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To
The Board of Directors of
Trishakti Industries Limited.

1. We have reviewed the accompanying statement of un-audited standalone financial results ("the Statement") of Trishakti Industries Limited ("the Company") **for the quarter ended on 30th September 2025 and the year-to-date results for the period from 1st April 2025 to 30th September, 2025** being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "listing Regulations")
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("IND AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

UDIN: 25058108 BM05VP9729 . .

Place : Kolkata

Dated: November 6th, 2025

For G. BASU & CO.
Chartered Accountants
R. No.-301174E

S. Bandyopadhyay
Satyapriya Bandyopadhyay
Partner
(M. No.-058108)

Statement of Standalone Unaudited Financial Results for the quarter and half year ended 30 Sept 2025

PART I

(Rs in lacs, except as otherwise stated)

Sl. No.	Particulars	Quarter ended			Half year Ended		Year ended
		30th Sept 2025	30th June 2025	30th Sept 2024	30th Sept 2025	30th Sept 2024	31st March 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	665.07	408.38	212.39	1,073.45	1,191.18	1,499.46
2	Other Income	3.71	1.59	0.49	5.30	0.50	203.47
3	Total Revenue (1+2)	668.78	409.97	212.88	1,078.75	1,191.68	1,702.93
4	Expenses						
	a) Cost of materials consumed	-	-	-	-	-	-
	b) Purchase of Stock in Trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and stock in trade	-	-	-	-	684.81	684.81
	d) Employee benefit expenses	123.10	97.28	24.10	220.38	44.96	155.99
	e) Finance Cost	76.16	77.16	20.56	153.32	36.65	147.15
	f) Depreciation & Amortisation expenses	104.08	73.80	17.88	177.88	27.57	117.87
	e) Other expenses	149.81	40.80	105.61	190.61	187.24	234.17
	Total expenses	453.15	289.04	168.14	742.19	981.23	1,339.99
5	Profit before exceptional items and tax (3-4)	215.63	120.93	44.73	336.56	210.45	362.95
6	Exceptional item	-	-	-	-	-	-
7	Profit before tax (5-6)	215.63	120.93	44.73	336.56	210.45	362.95
8	Tax Expenses						
	(a) Current Tax	55.00	30.00	8.00	85.00	48.00	55.00
	(b) Deferred Tax	-	-	-	-	-	(46.82)
	Total tax expenses	55.00	30.00	8.00	85.00	48.00	8.18
9	Profit for the period/ year (7-8)	160.63	90.93	36.73	251.56	162.45	354.77
10	Other Comprehensive Income (net of tax)						
	Items that will not be reclassified to Profit & Loss						
	Fair value changes of Non-current Investment (net of taxes)	66.24	58.49	(34.88)	124.73	11.41	(59.24)
11	Total Comprehensive Income (after tax) (9+10)	226.87	149.43	1.85	376.29	173.86	295.53
12	Paid up Equity Share Capital - Face Value Rs. 2/- each	328.23	328.23	298.68	328.23	298.68	328.23
13	Other equity						2,283.33
14	Earning per share of Rs. 2/- each (Not Annualised)						
	Basic (Rupees)	0.98	0.56	0.25	1.54	1.09	2.28
	Diluted (Rupees)	0.98	0.56	0.25	1.54	1.09	2.28

Notes: As per "Annexure A" attached

In terms of our report of even date
For G. BASU & CO.
Chartered Accountants
R. No.-301174E

S. Bandyopadhyay
Satyapriya Bandyopadhyay
Partner
(M. No.-058108)

UDIN:

25058108BMOSVP9729

Place: Kolkata

Dated: 6th November, 2025

TRISHAKTI INDUSTRIES LIMITED

Director

Statement of standalone unaudited segment wise Revenue, Result, Assets and liabilities for the quarter and half year ended 30 Sept 2025

(Rs in lacs, except as otherwise stated)

Particulars	Quarter ended			Half year ended		Year ended
	30th Sept 2025	30th June 2025	30th Sept 2024	30th Sept 2025	30th Sept 2024	31st March 2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Segment Revenue						
a. Heavy Equipment Hiring	553.10	360.07	81.46	913.17	90.87	547.36
b. Commission & Consultancy Buisness	-	-	167.34	-	376.01	390.03
c. Others	113.50	48.31	(36.41)	161.81	724.29	759.74
d. Unallocable	2.18	1.59	0.49	3.77	0.50	5.79
Total	668.78	409.97	212.88	1,078.75	1,191.68	1,702.93
Less: Inter segment revenue	-	-	-	-	-	-
Total Revenue	668.78	409.97	212.88	1,078.75	1,191.68	1,702.93
2. Segment Results						
a. Heavy Equipment Hiring	221.89	212.84	20.48	434.73	21.14	364.40
b. Commission & Consultancy Buisness	-	-	148.23	-	348.50	348.30
c. Others	34.18	47.62	(115.95)	81.80	(111.33)	(62.93)
Total segment profits before interest, tax and exceptional items	256.07	260.45	52.76	516.53	258.32	649.77
Less: i) Finance Cost	76.16	77.16	20.56	153.32	36.65	147.15
ii) Other unallocable expenditure	(35.72)	62.36	(12.53)	26.65	11.22	139.67
Profit/(loss) from continuing operations before tax and exceptional items	215.63	120.93	44.73	336.56	210.45	362.95
Exceptional item	-	-	-	-	-	-
Profit/(loss) from continuing operations before tax	215.63	120.93	44.73	336.56	210.45	362.95
3. Segment Assets						
a. Heavy Equipment Hiring	12,245.00	5,095.34	1,162.17	12,245.00	1,162.17	4,872.03
b. Commission & Consultancy Buisness	618.70	661.42	503.14	618.70	503.14	661.91
c. Others	1,267.00	479.82	1,172.17	1,267.00	1,172.17	1,029.28
d. Unallocable	279.66	940.59	148.78	279.66	148.78	233.21
Total Segment Assets (A)	14,410.36	7,177.17	2,986.26	14,410.36	2,986.26	6,796.43
4. Segment Liabilities						
a. Heavy Equipment Hiring	10,620.02	3,251.95	759.74	10,620.02	759.74	2,977.86
b. Commission & Consultancy Buisness	-	-	-	-	-	-
c. Others	-	-	32.37	-	32.37	-
d. Unallocable	802.49	1,164.23	948.48	802.49	948.48	1,207.01
Total Segment Liabilities (B)	11,422.51	4,416.18	1,740.59	11,422.51	1,740.59	4,184.87
Capital Employed (A-B)	2,987.85	2,760.98	1,245.67	2,987.85	1,245.67	2,611.56

Notes: As per "Annexure A" attached
In terms of our report of even date

For G. BASU & CO.
Chartered Accountants
R. No.-301174E

S. Bandyopadhyay
Satyapriya Bandyopadhyay
Partner
(M. No.-058108)

TRISHAKTI INDUSTRIES LIMITED

Director

UDIN: 25058108 B405UP9729

Place: Kolkata
Dated: 6th November, 2025

Standalone Statement of Assets & Liabilities as at 30th September 2025

(All amounts in Rs Lacs, unless otherwise stated)

Particulars	As at Sept 30, 2025	As at March 31, 2025
I) ASSETS		
1) NON CURRENT ASSETS		
a) Property, plant and equipment & Intangible Assets		
i) Property, plant and equipment	7,606.19	3,611.37
ii) Intangible Assets	0.20	0.10
iii) Capital Work in Progress	2,536.57	130.00
b) Financial assets		
(i) Investments	699.79	918.98
c) Other non-current assets	20.06	76.56
d) Deferred Tax Assets (Net)	-	41.92
	10,862.81	4,778.93
2) CURRENT ASSETS		
a) Inventories	11.80	11.80
b) Financial assets		
(i) Investments	-	-
(ii) Trade receivables		
Billed	1,532.52	1,028.43
Unbilled	216.47	11.13
(iii) Cash and Cash Equivalents	103.42	111.62
(iv) Bank Balance other than (ii)	635.30	2.11
(v) Loans	-	1.84
(v) Other Current Financial Assets	-	263.43
c) Current Tax assets	-	-
d) Other Current Assets	1,681.23	587.14
	4,180.74	2,017.50
TOTAL ASSETS	15,043.55	6,796.43
II) EQUITY AND LIABILITIES		
1) EQUITY		
a) Equity Share Capital	328.23	328.23
b) Other Equity		
i) Reserve	2,659.62	2,283.33
ii) Share application Money (Pending Allotment)	633.19	-
	3,621.04	2,611.57
2) LIABILITIES		
i) NON-CURRENT LIABILITIES		
a) Financial liabilities		
(i) Borrowings	2,409.01	2,337.65
(ii) Other financial liabilities	-	-
b) Provisions	2.15	2.15
c) Deferred Tax Liabilities (Net)	4.30	-
d) Other Non-current liabilities	6,339.77	-
	8,755.24	2,339.80
ii) CURRENT LIABILITIES		
a) Financial liabilities		
(i) Borrowings	2,117.53	954.51
(ii) Trade Payables		
- Outstanding dues to micro & small enterprises	-	-
- Outstanding dues to creditors other than micro & small enterprises	-	-
(iv) Provisions	-	-
b) Other financial liabilities	363.67	-
(c) Income Tax Liabilities (Net)	75.06	36.49
(d) Other Current Liabilities	111.00	854.06
	2,667.27	1,845.07
	11,422.51	4,184.87
TOTAL EQUITY AND LIABILITIES	15,043.55	6,796.43

In terms of our report of even date

UDIN: 2508108BMOSUP9729
Place: Kolkata
Dated: 6th November, 2025

For G. BASU & CO.
Chartered Accountants
R. No.-301174E
S. Bandyopadhyay
Satyapriya Bandyopadhyay
Partner
(M. No.-058108)

TRISHAKTI INDUSTRIES LIMITED

Director

Cash Flow Statement for the half year ended September 30, 2025

(All amounts in Rs Lacs, unless otherwise stated)

Particulars	Half year Ended		Half year Ended	
	30th Sept 2025		30th Sept 2024	
	(Unaudited)		(Unaudited)	
A Cash Flow from Operating Activities				
Net Profit before Tax and extra-ordinary items		336.56		210.45
Adjustment to reconcile profit before tax to Net Cash Flow provided by Operating Activities				
Depreciation	177.88		27.57	
Interest/Dividend Income	-2.92		-0.01	
Interest Paid	153.32		36.65	
Profit/Loss on Sale of Investments	-		9.08	
		328.28		73.29
Operating Profit before Working Capital Changes		664.84		283.74
Adjustment for increase / decrease in Inventories	-0.00		684.81	
Adjustment for increase / decrease in Trade Receivables	-709.43		-700.28	
Adjustment for increase / decrease in Short Term Loans & Advances & Current Assets	-772.31		16.46	
Adjustment for increase / decrease in Other Current Liabilities	5,961.33	4,479.59	-343.96	-342.97
Cash Generated from Operation		5,144.43		-59.23
Taxes Expenses		123.57		12.49
Cash Flow before Exceptional Items :		5,268.00		-46.74
Exceptional Item	-		-	
Expenses not considered in Earlier years	-		-	
Expenses Paid for discontinued activity	-		-	
		-		-
Net Cash from Operating Activities (A)		5,268.00		-46.74
B Cash Flow from Investing Activities :				
Purchase of Property Plant & Equipment	-6,579.37		-1,129.54	
Sale of Property Plant & Equipment	-		-	
Purchase of Non-Current Investments	219.19		-81.82	
Sale of Non-Current Investments	-		-	
Interest Received	2.92		0.01	
Net Cash from Investing Activities (B)		-6,357.26		-1,211.35
C Cash Flow from Financing Activities:				
Adjustment for increase /Decrease in Long Term Borrowings	71.36		1,314.05	
Adjustment for increase /Decrease in Short Term Borrowings	1,163.02		-	
Share application Money (Pending Allotment)	633.19		-	
Dividend Paid	-		-	
Interest Paid	-153.32		-36.65	
Net Cash from Financing Activities (C)		1,714.25		1,277.40
Net increase in Cash and Cash Equivalents (A+B+C)		625.00		19.31
Cash and Cash equivalents at the beginning of the period	113.73		10.02	
Cash and Cash equivalents at the end of the period	738.72		29.33	
		625.00		19.31

As per our Report attached of even date

For G. BASU & CO.
Chartered Accountants
R. No.-301174E

S. Bandyopadhyay
Satyapriya Bandyopadhyay
Partner
(M. No.-058108)

TRISHAKTI INDUSTRIES LIMITED

Director

UDIN: 25058108B405VP9729

Place: Kolkata

Dated: 6th November, 2025

TRISHAKTI INDUSTRIES LIMITED
GODREJ GENESIS, SALLAKE CITY, SECTOR-V 10TH FLOOR,
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PHONE NO: +91 33 4005 0473
CIN : L31909WB1985PLC039462
Website: www.trishakti.com

Annexure-A

Notes to and forming part of the Statement of Standalone Unaudited financial results for the quarter and half year ended 30th September 2025:

1. The above financial results were reviewed, by the Audit Committee and thereafter the Board of Directors has approved the above results, at their respective meetings held on 6th November 2025.
2. In compliance with Regulation 33 of the Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations 2015, a limited review of financial results for the quarter and half year ended 30th September 2025 has been carried out by the Statutory auditors. The statutory auditors have expressed an unmodified conclusion on the same.
3. These financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under Section 133 of Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendment thereof.
4. Previous period/ year's figures have been regrouped/restated wherever necessary to make them comparable with those of current period/year.

As per our report of even date

For G. BASU & CO.
Chartered Accountants
R. No.-301174E


Satyapriya Bandyopadhyay
Partner
(M. No.-058108)

TRISHAKTI INDUSTRIES LIMITED



Director

UDIN: 25058108.BMO.SVP.9729

Place: Kolkata

Date: 6th November, 2025