

Independent Auditor's Report on the Review of the Un-audited Standalone Financial Results of TRISHAKTI INDUSTRIES LIMITED for the quarter and nine-month period ended on December 31st, 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 and nine-month period ended on December 31st, 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.
5. Attention is drawn, without modifying our conclusion, to paragraph 5 of Annexure A stating that:
"The Company continues to monitor the finalization of rules by the Government and other related aspects of the New Labour Codes and will appropriately account for the impact on recognition of past service cost with respect to gratuity and leave with wages, if required".

UDIN: 26058108WYKF5R6988

Dated: JANUARY 19th, 2026

Place : Kolkata

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

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

Statement of unaudited Standalone Financial Results for the quarter and nine months ended 31 Dec 2025


PART I

(Rs in lacs, except as otherwise stated)

Sl. No.	Particulars	Quarter ended			Nine month ended		Year ended
		31st Dec 2025	30th Sept 2025	31st Dec 2024	31st Dec 2025	31st Dec 2024	31st March 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	800.25	665.07	174.96	1,873.70	1,366.14	1,499.46
2	Other Income	(4.02)	3.71	5.94	1.28	6.44	203.47
3	Total Revenue (1+2)	796.23	668.78	180.90	1,874.98	1,372.58	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	-	-	(0.00)	-	684.81	684.81
	d) Employee benefit expenses	180.98	123.10	40.11	401.35	85.07	155.99
	e) Finance Cost	87.58	76.16	65.52	240.91	102.17	147.15
	f) Depreciation & Amortisation expenses	193.85	104.08	34.57	371.74	62.14	117.87
	e) Other expenses	58.70	149.81	15.41	249.31	202.65	234.17
	Total expenses	521.11	453.15	155.61	1,263.31	1,136.84	1,339.99
5	Profit before exceptional items and tax (3-4)	275.12	215.63	25.29	611.67	235.74	362.95
6	Exceptional item	-	-	-	-	-	-
7	Profit before tax (5-6)	275.12	215.63	25.29	611.67	235.74	362.95
8	Tax Expenses						
	(a) Current Tax	30.00	55.00	12.00	115.00	60.00	55.00
	(b) Deferred Tax	-	-	-	-	-	(46.82)
	Total tax expenses	30.00	55.00	12.00	115.00	60.00	8.18
9	Profit for the period/ year (7-8)	245.12	160.63	13.29	496.66	175.73	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)	173.17	66.24	(20.29)	297.90	(8.88)	(59.24)
11	Total Comprehensive Income (after tax) (9+10)	418.29	226.87	(6.99)	794.56	166.85	295.53
12	Paid up Equity Share Capital - Face Value Rs. 2/- each	331.15	328.23	328.23	331.15	328.23	328.23
13	Other equity						2,283.33
14	Earning per share of Rs. 2/- each (Not Annualised)						
	Basic (Rupees)	1.50	0.98	0.09	3.04	1.13	2.28
	Diluted (Rupees)	1.50	0.98	0.09	3.04	1.13	2.28

Notes: As per "Annexure A" attached

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


Satyapriya Bandyopadhyay
Partner
(M. No.- 058108)

TRISHAKTI INDUSTRIES LIMITED



Director

UDIN: 26058108NWKFR6988

Place: Kolkata

Dates: 19th January, 2026


Statement of unaudited standalone segment wise Revenue, Result, Assets and liabilities for the quarter and nine months ended 31st Dec 2025

(Rs in lacs, except as otherwise stated)

Particulars	Quarter ended			Nine month ended		Year ended
	31st Dec 2025	30th Sept 2025	31st Dec 2024	31st Dec 2025	31st Dec 2024	31st March 2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Segment Revenue						
a. Heavy Equipment Hiring	958.89	553.10	174.11	1,872.07	264.98	547.36
b. Commission & Consultancy Buisness	-	-	0.00	-	376.01	390.03
c. Others	-160.18	113.50	1.21	1.63	725.50	759.74
d. Unallocable	-2.49	2.18	5.59	1.28	6.09	5.79
Total	796.22	668.78	180.90	1,874.98	1,372.58	1,702.93
Less: Inter segment revenue	-	-	-	-	-	-
Total Revenue	796.22	668.78	180.90	1,874.98	1,372.58	1,702.93
2. Segment Results						
a. Heavy Equipment Hiring	490.33	221.89	159.53	925.06	180.67	364.40
b. Commission & Consultancy Buisness	-0.07	-	(10.38)	(0.07)	338.12	348.30
c. Others	-237.77	34.18	5.56	(155.97)	(105.77)	(62.93)
Total segment profits before interest, tax and exceptional items	252.49	256.07	154.72	769.02	413.03	649.77
Less: i) Finance Cost	87.58	76.16	65.52	240.91	102.17	147.15
ii) Other unallocable expenditure	-110.21	(35.72)	63.90	(83.56)	75.12	139.67
Profit/(loss) from continuing operations before tax and exceptional items	275.11	215.63	25.29	611.67	235.74	362.95
Exceptional item	-	-	-	-	-	-
Profit/(loss) from continuing operations before tax	275.11	215.63	25.29	611.67	235.74	362.95
3. Segment Assets						
a. Heavy Equipment Hiring	20,056.24	12,245.00	3,583.11	20,056.24	3,583.11	4,872.03
b. Commission & Consultancy Buisness	661.42	618.70	657.90	661.42	657.90	661.91
c. Others	1,091.64	1,267.00	984.05	1,091.64	984.05	1,029.28
d. Unallocable	505.45	279.66	95.66	505.45	95.66	233.21
Total Segment Assets (A)	22,314.75	14,410.36	5,320.72	22,314.75	5,320.72	6,796.43
4. Segment Liabilities						
a. Heavy Equipment Hiring	17,490.48	10,620.02	1,863.67	17,490.48	1,863.67	2,977.86
b. Commission & Consultancy Buisness	-	-	0.34	-	0.34	-
c. Others	-	-	177.75	-	177.75	-
d. Unallocable	799.96	802.49	760.74	799.96	760.74	1,207.01
Total Segment Liabilities (B)	18,290.44	11,422.50	2,802.50	18,290.44	2,802.50	4,184.87
Capital Employed (A-B)	4,024.31	2,987.86	2,518.20	4,024.31	2,518.21	2,611.56

Notes: As per "Annexure A" attached

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


Satyapriya Bandyopadhyay
Partner
(M. No.- 058108)

TRISHAKTI INDUSTRIES LIMITED



Director

UDIN: 26058108WYKFG6988

Place: Kolkata

Dates: 19th January, 2026

TRISHAKTI INDUSTRIES LIMITED
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Annexure-A

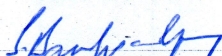
Notes to and forming part of the Statement of Unaudited standalone financial results for the quarter and nine months ended 31st December 2025:

1. The above standalone 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 19th January 2026.
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 standalone financial results for the quarter and nine months ended 31st December 2025 has been carried out by the Statutory auditors. The statutory auditors have expressed an unmodified conclusion.
3. These standalone 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. The company has made an allotment of 1,46,000 (One Lack Forty Six Thousand) fully paid-up Equity Shares on preferential issue basis at price of Rs.148.10 per share (including a premium of Rs 146.10 per share) on October 08, 2025.
5. The Notifications issued by the Ministry of Labour & Employment dated November 21st. 2025 have brought into force the provisions of The Code on Wages 2019, The Industrial Relations Code 2020, The Code on Social Security 2020 and The Occupational Safety, Health and Working Conditions Code 2020 (collectively referred to as the "New Labour Codes").

The Company continues to monitor the finalization of rules by the Government and other related aspects of the New Labour Codes and will appropriately account for the impact on recognition of past service cost with respect to gratuity and leave with wages, if required.

6. Previous period/ year's figures have been regrouped/restated wherever necessary to make them comparable with those of current period/year.

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


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

TRISHAKTI INDUSTRIES LIMITED



Director

UDIN: 26058108WYKFG6988

Place: Kolkata

Dates: 19th January, 2026