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G. BASU & CO.
CHARTERED ACCOUNTANTS

BASU HOUSE
1ST FLOOR
3, CHOWRINGHEE APPROACH
KOLKATA-700 072

Independent Auditor's Report on the Review of the Un-audited Consolidated Financial Results of TRISHAKTI INDUSTRIES LIMITED for the quarter and half-year ended on September 30th, 2024 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 Consolidated Financial Results ("the Statement") of **TRISHAKTI INDUSTRIES LIMITED** ("the Holding Company") and its subsidiary (the Holding Company and its Subsidiary together referred to as "the Group") for the quarter and half-year ended on September 30th, 2024, being submitted by the Holding 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 Holding Company's Management and approved by the Holding 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

INDEPENDENT AUDITORS REPORT ON THE REVIEW OF THE UN-AUDITED CONSOLIDATED FINANCIAL RESULTS OF TRISHAKTI INDUSTRIES LTD FOR THE QTR & HALF-YR ENDED SEPTEMBER 30TH, 2024 Page 1 of 2

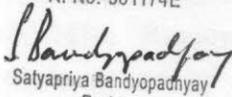


4. Based on our review as aforesaid and on consideration of the review report of the subsidiary company's auditor referred to in paragraph 5 here-under , nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement 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. The accompanying statement includes the un-audited interim financial statement and other financial information of its lone subsidiary 'Trishakti Capital Limited' with Total Income of Rs 72.41 Lakhs and Rs 235.09 Lakhs, Net Profit after Tax of Rs 49.98 Lakhs and Rs 65.26 Lakhs and Total Comprehensive Income of Rs 35.67 Lakhs and Rs 59.02 Lakhs for the quarter and half-year ended on September 30th, 2024 respectively, which have been reviewed by their auditor and whose report has been furnished to us by the management of the Holding Company.

6. Our conclusion on the Statement in respect of the aforesaid matters is not modified with respect to our reliance on the work done and the report of the subsidiary company's auditor and the financial information certified by the management.

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


Satyapriya Bandyopadhyay
Partner
(M. No.-058108)

UDIN: 24058108BKFWMV.9.388

Place : Kolkata

Dated : October 26th, 2024

TRISHAKTI INDUSTRIES LIMITED
GODREJ GENESIS, SALT LAKE CITY, SECTOR-V 10TH FLOOR, UNIT NO-1007, KOLKATA -700091
CIN : L31909WB1985PLC039462
PHONE NO : +91 33 4005 0473
WEBSITE : www.trishakti.com

Statement of Consolidated Unaudited Financial Results for the quarter and half year ended 30 Sept 2024

PART I

(Rs in lacs, except as otherwise stated)

Sl. No.	Particulars	Quarter ended			Half year Ended		Year ended
		30th Sept 2024	30th June 2024	30th Sept 2023	30th Sept 2024	30th Sept 2023	31st March 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	284.67	1,141.47	3,643.20	1,426.14	4,645.11	13,490.75
2	Other Income	0.49	0.01	168.01	0.50	168.02	5.47
3	Total Income (1+2)	285.16	1,141.48	3,811.21	1,426.63	4,813.13	13,496.22
4	Expenses						
	a) Cost of materials consumed	-	-	-	-	-	-
	b) Purchase of Stock in Trade	-	-	3,708.19	-	4,557.70	13,438.03
	c) Changes in inventories of finished goods, work-in-progress and stock in trade	0.00	819.46	(111.95)	819.46	(50.92)	(405.17)
	d) Employee benefit expenses	26.42	22.92	19.77	49.35	39.86	82.32
	e) Finance Cost	21.14	16.92	3.84	38.06	5.37	23.92
	f) Depreciation & Amortisation expenses	19.02	9.70	9.76	28.71	15.20	39.23
	e) Other expenses	108.86	85.47	179.84	194.34	223.29	219.54
	Total expenses	175.45	954.47	3,809.45	1,129.92	4,790.50	13,397.87
5	Profit before exceptional items and tax (3-4)	109.71	187.01	1.75	296.72	22.62	98.36
6	Exceptional item	-	-	-	-	-	-
7	Profit before tax (5-6)	109.71	187.01	1.75	296.72	22.62	98.36
8	Tax Expenses						
	(a) Current Tax	23.00	46.00	(6.50)	69.00	-	31.25
	(b) Deferred Tax	-	-	-	-	-	(3.03)
	(c) for earlier years	-	-	-	-	-	-
	Total tax expenses	23.00	46.00	(6.50)	69.00	-	28.22
9	Profit for the period/year (7-8)	86.71	141.01	8.26	227.72	22.62	70.14
	Attributable to						
	Owners of the parent	83.66	140.08	9.09	223.74	22.75	68.95
	Non Controlling Interest	3.05	0.93	(0.83)	3.98	(0.13)	1.19
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)	(49.18)	54.35	6.39	5.17	(5.41)	0.03
	Attributable to						
	Owners of the parent	(48.31)	53.86	6.39	5.55	(5.41)	0.03
	Non Controlling Interest	(0.87)	0.49	-	(0.38)	-	-
11	Total Comprehensive Income (after tax) (9+10)	37.53	195.36	14.66	232.88	17.21	70.18
	Attributable to						
	Owners of the parent	35.35	193.94	15.48	229.29	17.34	68.98
	Non Controlling Interest	2.18	1.42	(0.83)	3.60	(0.13)	1.19
12	Paid up Equity Share Capital - Face Value Rs. 2/- each	298.68	298.68	298.68	298.68	298.68	298.68
13	Other equity						793.71
14	Earning per share of Rs. 2/- each (Not Annualised)						
	Basic (Rupees)	0.58	0.95	0.06	1.53	0.15	0.47
	Diluted (Rupees)	0.58	0.95	0.06	1.53	0.15	0.47

Notes: As per "Annexure A" attached

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

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

TRISHAKTI INDUSTRIES LIMITED

S. J. J.

Director

UDIN: 24058108BKFWMV9388

Place: Kolkata

Dated: 26th October 2024

TRISHAKTI INDUSTRIES LIMITED
GODREJ GENESIS, SALLAKE CITY, SECTOR-V 10TH FLOOR, UNIT NO-1007, KOLKATA -700091
CIN : L31909WB1985PLC039462
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Statement of Consolidated unaudited segment wise Revenue, Result, Assets and liabilities for the quarter and half year ended 30th September 2024

(Rs in lacs, except as otherwise stated)

Particulars	Quarter ended			Half year ended		Year ended
	30th Sept 2024	30th June 2024	30th Sept 2023	30th Sept 2024	30th Sept 2023	31st March 2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Segment Revenue						
a. Equity, Stock etc	35.87	923.38	3,723.21	959.25	4,675.54	13,290.76
b. Commission & Consultancy Business	167.34	208.67	82.65	376.01	132.23	205.43
c. Infrastructure Equipments	81.45	9.42	-	90.87	-	-
d. Unallocable	0.49	0.01	5.35	0.50	5.35	0.03
Total	285.16	1,141.48	3,811.21	1,426.64	4,813.12	13,496.22
Less: Inter segment revenue	-	-	-	-	-	-
Total Revenue	285.16	1,141.48	3,811.21	1,426.64	4,813.12	13,496.22
2. Segment Results						
a. Equity, Stock etc	(45.34)	26.75	(56.25)	(18.59)	(40.78)	76.55
b. Commission & Consultancy Business	146.06	200.27	76.46	346.33	107.76	121.23
c. Infrastructure Equipments	20.48	0.66	-	21.14	-	-
Total segment profits before interest, tax and exceptional items	121.20	227.68	20.21	348.88	66.98	197.78
Less: i) Finance Cost	29.30	8.76	3.84	38.06	5.38	23.92
ii) Other unallocable expenditure	(17.81)	31.91	14.61	14.10	38.98	75.51
Profit/(loss) from continuing operations before tax and exceptional items	109.71	187.01	1.75	296.72	22.62	98.36
Exception item	-	-	-	-	-	-
Profit/(loss) from continuing operations before tax	109.71	187.01	1.75	296.72	22.62	98.36
3. Segment Assets						
a. Equity, Stock etc	1,360.58	916.71	802.86	1,360.58	802.86	1,389.65
b. Commission & Consultancy Business	503.14	515.66	333.02	503.14	333.02	307.00
c. Infrastructure Equipments	1,162.17	687.49	-	1,162.17	-	-
d. Unallocable	104.07	794.20	214.83	104.07	214.83	142.80
Total Segment Assets (A)	3,129.96	2,914.06	1,350.71	3,129.96	1,350.71	1,839.45
4. Segment Liabilities						
a. Equity, Stock etc	37.42	356.91	62.11	37.42	62.11	218.44
b. Commission & Consultancy Business	-	-	-	-	-	-
c. Infrastructure Equipments	759.74	596.97	-	759.74	-	-
d. Unallocable	906.19	539.74	220.34	906.19	220.34	521.18
Total Segment Liabilities (B)	1,703.35	1,493.62	282.45	1,703.35	282.45	739.62

Notes: As per "Annexure A" attached

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

S. Sandhyapadhyay
Satyapriya Parhyopadhyay
Partner

(M. No.-058108)

UDIN: 24158108 BKFWMV9388

Place: Kolkata

Dated: 26th October 2024

TRISHAKTI INDUSTRIES LIMITED

S. J.

Director

Consolidated Statement of Assets & Liabilities as at 30th September 2024

Particulars	As at 30-09-2024	As at 31-03-2024
I) ASSETS		
1) NON CURRENT ASSETS		
a) Property, plant and equipment & Intangible Assets		
i) Property, plant and equipment	1,210.80	108.00
ii) Intangible Assets	2.14	1.05
b) Financial assets		
(i) Investments	423.38	299.31
c) Other Non-current assets	-	1.04
d) Other non-current Financial assets	16.61	1.33
	<u>1,652.92</u>	<u>410.74</u>
2) CURRENT ASSETS		
a) Inventories	11.80	831.26
b) Financial assets	-	
(i) Investments	-	
(ii) Trade receivables	1,329.92	544.67
(iii) Cash and Cash Equivalents	42.58	19.75
(iii) Bank Balance other than (ii)	-	1.74
(iv) Loans	0.35	21.41
(v) Other Current Financial Assets	-	5.41
c) Current Tax assets	1.31	3.44
d) Other Current Assets	(2.83)	1.04
	<u>1,383.14</u>	<u>1,428.72</u>
TOTAL ASSETS	<u><u>3,036.06</u></u>	<u><u>1,839.45</u></u>
II) EQUITY AND LIABILITIES		
1) EQUITY		
a) Equity Share Capital	298.68	298.68
b) Other Equity	1,023.01	793.72
c) Non Controlling Interest	11.03	7.43
	<u>1,332.72</u>	<u>1,099.83</u>
2) LIABILITIES		
i) NON-CURRENT LIABILITIES		
a) Provisions	2.65	2.65
b) Deferred Tax Liabilities (Net)	36.13	26.96
	<u>38.78</u>	<u>29.61</u>
ii) CURRENT LIABILITIES		
a) Financial liabilities		
(i) Borrowings	1,540.12	265.82
(ii) Current Maturities of Long Term Borrowings		23.40
(iii) Trade Payables		
- Outstanding dues to micro & small enterprises		-
- Outstanding dues to creditors other than micro & small enterprises		18.44
(iv) Provisions	-	-
b) Other financial liabilities	31.78	377.40
c) Income Tax Liabilities (Net)	92.67	24.95
	<u>1,664.57</u>	<u>710.01</u>
	<u>1,703.34</u>	<u>739.62</u>
TOTAL EQUITY AND LIABILITIES	<u><u>3,036.06</u></u>	<u><u>1,839.45</u></u>

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)

UDIN: 24058108BKFWMV9388

Place: Kolkata

Dated: 26th October 2024

TRISHAKTI INDUSTRIES LIMITED

S. J. S.

Director

Trishakti Industries Limited
(Formerly known as Trishakti Electronics & Industries Limited)
Consolidated Cash Flow Statement for the year ended March 31, 2024

(All amounts in Rs Lacs, unless otherwise stated)

Particulars	Half year ended	
	30th Sept 2024 (Unaudited)	30th Sept 2023 (Unaudited)
A Cash Flow from Operating Activities		
Net Profit before Tax and extra-ordinary items	296.72	22.62
Adjustment to reconcile profit before tax to Net Cash Flow provided by Operating Activities		
Depreciation	28.71	15.20
Interest/Dividend	-	-0.50
Interest Paid	38.06	5.37
Profit/Loss on Sale of Property Plant & Equipment	-	-
Profit/Loss on Sale of Investments	-	-
Preliminary Exp written off	-	-
Provision for gratuity	-	-
Provision for loss on Equity Index Option Premium	-	-
	66.78	20.07
Operating Profit before Working Capital Changes	363.49	42.69
Adjustment for increase / decrease in Inventories	819.46	-50.92
Adjustment for increase / decrease in Trade Receivables	-785.26	-97.96
Adjustment for increase / decrease in Short Term Loans & Advances & Current Assets	16.11	-38.24
Adjustment for increase / decrease in Other Current Liabilities	-364.06	39.71
Cash Generated from Operation	49.74	-104.72
Taxes Expenses	15.19	6.68
Cash Flow before Exceptional Items :	64.93	-98.05
Exceptional Item	-	-
Expenses not considered in Earlier years	-	-
Expenses Paid for discontinued activity	-	-
Net Cash from Operating Activities (A)	64.93	-98.05
B Cash Flow from Investing Activities :		
Purchase of Property Plant & Equipment	-1,132.60	-77.12
Sale of Property Plant & Equipment	-	-
Purchase of Non-Current Investments	-124.06	-
Purchase of Current Investments	-	-
Sale of Non-Current Investments	-	-
Sale of Current Investments	-	-
Dividend Received	-	-
Interest Received	-	0.50
Net Cash from Investing Activities (B)	-1,256.66	-76.62
C Cash Flow from Financing Activities:		
Adjustment for increase /Decrease in Long Term Borrowings	1,274.29	150.66
Adjustment for increase /Decrease in Short Term Borrowings	-23.40	-
Dividend Paid	-	-
Interest Paid	-38.06	-5.37
Net Cash from Financing Activities (C)	1,212.83	145.29
Net increase in Cash and Cash Equivalents (A+B+C)	21.10	-29.39
Cash and Cash equivalents at the beginning of the year	21.48	80.58
Cash and Cash equivalents at the end of the year	42.58	51.19
	21.10	-29.39

Note: The above Cash Flow Statement has been prepared under the Indirect Method as set out in the Indian Accounting Standard (INDAS) 7 as Statement of Cash Flows

Notes: As per "Annexure A" attached

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

S. Bandyopadhyay

Satyapriya Bandyopadhyay
Partner
(M. No.-058108)

UDIN: 24058108BKFWMV9388
Place: Kolkata
Dated: 26th October 2024

TRISHAKTI INDUSTRIES LIMITED

S. J. N.
Director

TRISHAKTI INDUSTRIES LIMITED

**GODREJ GENESIS, SALLAKE CITY, SECTOR-V 10TH FLOOR,
UNIT NO-1007, KOLKATA -700091
PHONE NO: +91 33 4005 0473
CIN : L31909WB1985PLC039462
Website: www.trishakti.com**

Annexure-A

Notes to and forming part of the Statement of Consolidated Unaudited financial results for the quarter and half year ended 30th September 2024:

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 26th October 2024.
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 the consolidated financial results for the quarter and half year ended 30th September 2024 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. Key Standalone Financial Information

Particulars	Rs in Lacs					
	Qtr. Ended 30 th Sept. 2024	Qtr. Ended 30 th June 2024	Qtr. Ended 30 th Sept. 2023	Half Year Ended 30 th Sept. 2024	Half Year Ended 30 th Sept. 2023	Year Ended 31 st March 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Total Income	212.88	978.80	3574.88	1191.68	4108.85	10687.49
Net Profit/(Loss) before Exceptional items and Tax	44.73	165.72	19.85	210.45	24.80	71.41
Net Profit/(Loss) before Tax	44.73	165.72	19.85	210.45	24.80	71.41
Net Profit/(Loss) after Tax	36.73	125.72	21.35	162.45	24.80	50.55

5. The Figures for the previous periods/year are re-classified/re-arranged/regrouped wherever necessary to confirm to the current period/year's classification.

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

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

TRISHAKTI INDUSTRIES LIMITED

S. J. N.

Director

UDIN: 24058108BKFNMV9388

Place: Kolkata

Date: 26th October 2024