

TELEPHONE : 2212-6253, 2212-8016
FAX : 00-91-33-2212 7476
WEBSITE : www.gbasuandcompany.org
E-MAIL : s.lahiri@gbasu.com
anusree.lahiri@gmail.com

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 Standalone 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 standalone financial results ("the Statement") of Trishakti Industries Limited ("the Company") for the quarter and half-year ended on September 30th, 2024, 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: 24058108BKFWMU.9747

Place : Kolkata

Dated: October 26th, 2024

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

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

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

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

(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	212.39	978.79	3,408.86	1,191.18	3,942.84	10,682.02
2	Other Income	0.49	0.01	166.01	0.50	166.02	5.47
3	Total Income (1+2)	212.88	978.80	3,574.88	1,191.68	4,108.85	10,687.49
4	Expenses						
	a) Cost of materials consumed	-	-	-	-	-	-
	b) Purchase of Stock in Trade	-	-	3,399.69	-	3,836.77	10,597.33
	c) Changes in inventories of finished goods, work-in-	0.00	684.81	(42.44)	684.81	(17.49)	(311.75)
	d) Employee benefit expenses	24.10	20.86	19.16	44.96	38.60	79.84
	e) Finance Cost	20.56	16.08	4.46	36.65	5.37	22.45
	f) Depreciation & Amortisation expenses	17.88	9.70	9.76	27.57	15.20	37.98
	e) Other expenses	105.61	81.63	164.41	187.24	205.60	190.23
	Total expenses	168.15	813.08	3,555.01	981.23	4,084.04	10,616.08
5	Profit before exceptional items and tax (3-4)	44.73	165.72	19.85	210.45	24.80	71.41
6	Exceptional item	-	-	-	-	-	-
7	Profit before tax (5-6)	44.73	165.72	19.85	210.45	24.80	71.41
8	Tax Expenses						
	(a) Current Tax	8.00	40.00	(1.50)	48.00	-	24.00
	(b) Deferred Tax	-	-	-	-	-	(3.14)
	(c) for earlier years	-	-	-	-	-	-
	Total tax expenses	8.00	40.00	(1.50)	48.00	-	20.86
9	Profit for the period/ year (7-8)	36.73	125.72	21.35	162.45	24.80	50.55
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	(34.88)	46.29	6.39	11.41	(5.41)	0.03
11	Total Comprehensive Income (after tax) (9+10)	1.85	172.01	27.74	173.86	19.39	50.58
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						773.14
14	Earning per share of Rs. 2/- each (Not Annualised)						
	Basic (Rupees)	0.25	0.85	0.14	1.09	0.17	0.34
	Diluted (Rupees)	0.25	0.85	0.14	1.09	0.17	0.34

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

UDIN: 24058108BKFWMU9747

Place: Kolkata

Dated: the 26th day of October, 2024

S. B. S.
Director

TRISHAKTI INDUSTRIES LIMITED
GODREJ GENESIS, SALT LAKE CITY, SECTOR-V 10TH FLOOR, UNIT NO-1007, KOLKATA -700091
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Statement of standalone unaudited segment wise Revenue, Result, Assets and liabilities for the quarter and half year ended 30 Sept 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	(36.41)	760.70	3,488.87	724.29	3,973.27	10,486.03
b. Commission & Consultancy Business	167.34	208.67	82.65	376.01	132.23	201.43
c. Infrastructure Equipments	81.46	9.42	-	90.87	-	-
d. Unallocable	0.49	0.01	3.36	0.50	3.36	0.03
Total	212.88	978.80	3,574.88	1,191.68	4,108.85	10,687.49
Less: Inter segment revenue	-	-	-	-	-	-
Total Income	212.88	978.80	3,574.88	1,191.68	4,108.85	10,687.49
2. Segment Results						
a. Equity, Stock etc	(115.95)	4.63	(36.45)	(111.33)	(38.54)	41.68
b. Commission & Consultancy Business	148.23	200.27	77.09	348.50	108.49	120.51
c. Infrastructure Equipments	20.48	0.66	-	21.14	-	-
Total segment profits before interest, tax and exceptional items	52.76	205.56	40.64	258.32	69.95	162.19
Less: i) Finance Cost	28.72	7.93	4.46	36.65	5.37	22.45
ii) Other unallocable expenditure	(20.69)	31.91	16.33	11.22	39.77	68.34
Profit/(loss) from continuing operations before tax and exceptional items	44.73	165.72	19.85	210.45	24.80	71.40
Exception item	-	-	-	-	-	-
Profit/(loss) from continuing operations before tax	44.73	165.72	19.85	210.45	24.80	71.40
3. Segment Assets						
a. Equity, Stock etc	1,172.17	730.18	788.10	1,172.17	788.10	1,348.89
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	148.78	796.20	199.97	148.78	199.97	128.07
Total Segment Assets (A)	2,986.27	2,729.54	1,321.09	2,986.27	1,321.09	1,783.96
4. Segment Liabilities						
a. Equity, Stock etc	32.37	325.00	-	32.37	-	200.00
b. Commission & Consultancy Business	-	-	-	-	-	-
c. Infrastructure Equipments	759.74	596.97	-	759.74	-	-
d. Unallocable	948.48	539.74	259.08	948.48	259.08	512.14
Total Segment Liabilities (B)	1,740.59	1,461.71	259.08	1,740.59	259.08	712.14
Capital Employed (A-B)	1,245.67	1,267.83	1,062.01	1,245.67	1,062.01	1,071.81

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. S. S.

UDIN: 24058108BKFNMV97A7

Director

Place: Kolkata
Dated: the 26th day of October, 2024

TRISHAKTI INDUSTRIES LIMITED
GODREJ GENESIS, SALT LAKE CITY, SECTOR-V 10TH FLOOR, UNIT NO-1007, KOLKATA -700091
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Standalone Statement of Assets & Liabilities as at 30th September 2024

(All amounts in Rs Lacs, unless otherwise stated)

Particulars	As at Sept 30, 2024	As at March 31, 2024
I) ASSETS		
1) NON CURRENT ASSETS		
a) Property, plant and equipment & Intangible Assets		
i) Property, plant and equipment	1,208.89	106.85
ii) Intangible Assets	0.20	0.27
b) Financial assets		
(i) Investments	477.36	393.21
c) Other non-current assets	16.61	1.04
	<u>1,703.06</u>	<u>501.37</u>
2) CURRENT ASSETS		
a) Inventories	11.80	696.61
b) Financial assets		
(i) Investments	-	-
(i) Trade receivables	1,244.93	544.65
(ii) Cash and Cash Equivalents	29.33	8.28
(iii) Bank Balance other than (ii)	-	1.74
(iv) Loans	0.01	21.41
(v) Other Current Financial Assets	-	5.41
c) Current Tax assets	1.31	3.44
d) Other Current Assets	(4.16)	1.04
	<u>1,283.21</u>	<u>1,282.58</u>
TOTAL ASSETS	<u>2,986.27</u>	<u>1,783.95</u>
II) EQUITY AND LIABILITIES		
1) EQUITY		
a) Equity Share Capital	298.68	298.68
b) Other Equity	947.00	773.14
	<u>1,245.68</u>	<u>1,071.82</u>
2) LIABILITIES		
i) NON-CURRENT LIABILITIES		
a) Provisions	2.65	2.65
b) Deferred Tax Liabilities (Net)	31.08	26.85
	<u>33.73</u>	<u>29.50</u>
ii) CURRENT LIABILITIES		
a) Financial liabilities		
(i) Borrowings	1,603.27	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	-	-
(iv) Provisions	-	-
b) Other financial liabilities	31.59	375.55
(c) Income Tax Liabilities (Net)	72.00	17.87
(c) Other Current Liabilities	-	-
	<u>1,706.86</u>	<u>682.64</u>
	<u>1,740.59</u>	<u>712.14</u>
TOTAL EQUITY AND LIABILITIES	<u>2,986.27</u>	<u>1,783.95</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: 24058108BKFWMU97A7

Place: Kolkata

Dated: the 26th day of October, 2024

TRISHAKTI INDUSTRIES LIMITED

S. J. S.

Director

TRISHAKTI INDUSTRIES LIMITED
GODREJ GENESIS, SALLAKE CITY, SECTOR-V 10TH FLOOR, UNIT NO-1007, KOLKATA -700091
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Cash Flow Statement for the half year ended September 30, 2024

(All amounts in Rs Lacs, unless otherwise stated)

Particulars	Half year Ended	
	30th Sept 2024	30th Sept 2023
	(Unaudited)	(Unaudited)
A Cash Flow from Operating Activities		
Net Profit before Tax and extra-ordinary items	210.45	24.80
Adjustment to reconcile profit before tax to Net Cash Flow provided by Operating Activities		
Depreciation	27.57	15.20
Interest/Dividend Income	-0.01	-
Finance Cost	36.65	5.37
Profit/Loss on Sale of Investments	9.08	-
	73.29	20.57
Operating Profit before Working Capital Changes	283.74	45.37
Adjustment for increase / decrease in Inventories	684.81	-17.49
Adjustment for increase / decrease in Trade Receivables	-700.28	-133.85
Adjustment for increase / decrease in Short Term Loans & Advances & Current Assets	16.46	11.51
Adjustment for increase / decrease in Other Current Liabilities	-343.96	1.29
Cash Generated from Operation	-59.23	-93.18
Taxes Expenses	12.49	7.39
Cash Flow before Exceptional Items :	-46.74	-85.79
Exceptional Item	-	-
Expenses not considered in Earlier years	-	-
Expenses Paid for discontinued activity	-	-
Net Cash from Operating Activities (A)	-46.74	-85.79
B Cash Flow from Investing Activities :		
Purchase of Property Plant & Equipment	-1,129.54	-76.08
Sale of Property Plant & Equipment	-	-
Purchase of Non-Current Investments	-81.82	-
Sale of Non-Current Investments	-	-
Interest Received	0.01	-
Net Cash from Investing Activities (B)	-1,211.35	-76.08
C Cash Flow from Financing Activities:		
Adjustment for increase /Decrease in Long Term Borrowings	1,314.05	150.66
Adjustment for increase /Decrease in Short Term Borrowings	-	-
Dividend Paid	-	-
Interest Paid	-36.65	-5.37
Net Cash from Financing Activities (C)	1,277.40	145.29
Net increase in Cash and Cash Equivalents (A+B+C)	19.31	-16.59
Cash and Cash equivalents at the beginning of the year	10.02	60.56
Cash and Cash equivalents at the end of the year	29.33	43.97
	19.31	-16.59

As per our Report attached of even date

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

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

TRISHAKTI INDUSTRIES LIMITED

S. S. S.

UDIN: 24058108BKFNMU 9747

Place: Kolkata

Dated: the 26th day of October, 2024

Director

TRISHAKTI INDUSTRIES LIMITED
GODREJ GENESIS, SALTLAKE CITY, SECTOR-V 10TH FLOOR,
UNIT NO-1007, KOLKATA -700091
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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 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 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. 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

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

UDIN: 24058108BKFNMU9747
Place: Kolkata
Date: 26th October 2024

TRISHAKTI INDUSTRIES LIMITED

S - S - S

Director