

Independent Auditor's Report on the Review of the Un-audited Consolidated Financial Results of TRISHAKTI INDUSTRIES LIMITED for the quarter ended on June 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 ended on June 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 LIMITED FOR THE QTR ENDED JUNE 30TH, 2024

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G. BASU & CO.
CHARTERED ACCOUNTANTS

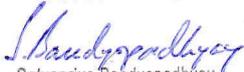
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4. Based on our review as aforesaid and on consideration of the review report of the subsidiary company's auditor referred to in paragraph 5 here-under , nothing has come to our attention that causes us to believe that the accompanying Statement, prepared 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 with Total Revenue of Rs 162.68 Lakhs, Net Profit after Tax of Rs 15.29 Lakhs and Total Comprehensive Income of Rs 23.35 Lakhs , for the quarter ended on June 30th, 2024, 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 Bahdyopadhyay
Partner
(M. No.-058108)

UDIN: 24058108BKF WL 01224

Place : Kolkata

Dated : July 22nd, 2024

INDEPENDENT AUDITORS REPORT ON THE REVIEW OF THE UN-AUDITED CONSOLIDATED
FINANCIAL RESULTS OF TRISHAKTI INDUSTRIES LIMITED FOR THE QTR ENDED JUNE 30TH, 2024

TRISHAKTI INDUSTRIES LIMITED
GODREJ GENESIS, SALT LAKE CITY, SECTOR-V 10TH FLOOR, UNIT NO-1007, KOLKATA -700091
CIN : L31909WB1985PLC039462
PHONE NO : +91 33 40050473
WEBSITE : www.trishakti.com

Statement of Consolidated unaudited Financial Results for the quarter ended 30th June 2024

| PART I | | (Rs in lacs, except as otherwise stated) | | | |
|---------|--|--|-----------------|-----------------|------------------|
| Sl. No. | Particulars | Quarter ended | | | Year ended |
| | | 30th June 2024 | 31st March 2024 | 30th June 2023 | 31st March 2024 |
| | | Unaudited | (Audited) | Unaudited | Audited |
| 1 | Revenue from operations | 1,141.47 | 5,384.37 | 1,001.91 | 13,490.75 |
| 2 | Other Income | 0.01 | 0.01 | - | 5.47 |
| 3 | Total Revenue (1+2) | 1,141.48 | 5,384.37 | 1,001.91 | 13,496.22 |
| 4 | Expenses | | | | |
| | a) Cost of materials consumed | - | - | - | - |
| | b) Purchase of Stock in Trade | - | 5,864.25 | 849.51 | 13,438.03 |
| | c) Changes in inventories of finished goods, work-in-progress and stock in trade | 819.46 | (517.02) | 61.03 | (405.17) |
| | d) Employee benefit expenses | 22.92 | 20.21 | 20.09 | 82.32 |
| | e) Finance Cost | 16.92 | 14.07 | 0.98 | 23.92 |
| | f) Depreciation & Amortisation expenses | 9.70 | 12.23 | 5.44 | 39.23 |
| | e) Other expenses | 85.47 | (44.32) | 43.45 | 219.54 |
| | Total expenses | 954.47 | 5,349.43 | 980.50 | 13,397.87 |
| 5 | Profit before exceptional items and tax (3-4) | 187.01 | 34.96 | 21.41 | 98.36 |
| 6 | Exceptional item | - | - | - | - |
| 7 | Profit before tax (5-6) | 187.01 | 34.96 | 21.41 | 98.36 |
| 8 | Tax Expenses | | | | |
| | (a) Current Tax | 46.00 | 16.25 | 6.50 | 31.25 |
| | (b) Deferred Tax | - | (3.03) | - | (3.03) |
| | Total tax expenses | 46.00 | 13.22 | 6.50 | 28.22 |
| 9 | Profit for the period/ year (7-8) | 141.01 | 21.74 | 14.91 | 70.14 |
| | Attributable to | | | | |
| | Owners of the parent | 140.08 | 20.70 | 14.21 | 68.95 |
| | Non Controlling Interest | 0.93 | 1.04 | 0.70 | 1.19 |
| 10 | Other Comprehensive Income (net of tax) | | | | |
| | Items that will not be reclassified to Profit & Loss | | | | |
| | Fair value changes of Investment (net of taxes) | 54.35 | 1.82 | (11.80) | 0.03 |
| | Attributable to | | | | |
| | Owners of the parent | 53.86 | 1.82 | (11.80) | 0.03 |
| | Non Controlling Interest | 0.49 | - | - | - |
| 11 | Total Comprehensive Income (after tax) (9+10) | 195.36 | 23.55 | 3.11 | 70.18 |
| | Attributable to | | | | |
| | Owners of the parent | 193.94 | 22.52 | 2.41 | 68.98 |
| | Non Controlling Interest | 1.42 | 1.04 | 0.70 | 1.19 |
| 12 | Paid up Equity Share Capital - Face Value Rs. 2/- each | 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) | 0.95 | 0.15 | 0.10 | 0.47 |
| | Diluted (Rupees) | 0.95 | 0.15 | 0.10 | 0.47 |

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

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


Satyapriya Bandyopadhyay
Partner
(M. No.-058108)

TRISHAKTI INDUSTRIES LIMITED


Director

UDIN: 24058108BKFV101224
Place: Kolkata
Date: 22nd July 2024

TRISHAKTI INDUSTRIES LIMITED
 (Formerly known as TRISHAKTI ELECTRONICS AND INDUSTRIES LIMITED)
 GODREJ GENESIS, SALT LAKE CITY, SECTOR-V 10TH FLOOR, UNIT NO-1007, KOLKATA -700091
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Statement of Consolidated unaudited segment wise Revenue, Result, Assets and liabilities for the quarter ended 30th June 2024

Rupees in lacks except as otherwise stated

| Particulars | Quarter ended | | | Year ended |
|---|-------------------|--------------------|-------------------|--------------------|
| | 30th June 2024 | 31st March 2024 | 30th June 2023 | 31st March 2024 |
| | Unaudited | (Audited) | Unaudited | Audited |
| 1. Segment Revenue | | | | |
| a. Equity, Stock etc. | 923.38 | 5,379.80 | 952.33 | 13,290.76 |
| b. Commission & Consultancy Business | 208.67 | 8.58 | 49.58 | 205.43 |
| c. Infrastructure Equipments | 9.42 | | | |
| d. Unallocable | 0.01 | (3.99) | - | 0.03 |
| Total | 1,141.48 | 5,384.38 | 1,001.91 | 13,496.22 |
| Less: Inter segment revenue | - | - | - | - |
| Total Revenue | 1,141.48 | 5,384.38 | 1,001.91 | 13,496.22 |
| 2. Segment Results | | | | |
| a. Equity, Stock etc. | 26.75 | 95.03 | 15.47 | 76.55 |
| b. Commission & Consultancy Business | 200.27 | (37.51) | 31.30 | 121.23 |
| c. Infrastructure Equipments | 0.66 | - | - | - |
| Total segment profits before interest, tax and exceptional items | 227.68 | 57.52 | 46.77 | 197.78 |
| Less: i) Finance Cost | 8.76 | 14.07 | 0.98 | 23.92 |
| ii) Other unallocable expenditure | 31.91 | 8.51 | 24.38 | 75.51 |
| Profit/(loss) from continuing operations before tax and exceptional items | 187.01 | 34.96 | 21.41 | 98.36 |
| Exception item | - | - | - | - |
| Profit/(loss) from continuing operations before tax | 187.01 | 34.96 | 21.41 | 98.36 |
| 3. Segment Assets | | | | |
| a. Equity, Stock etc. | 916.71 | 1,389.65 | 1,040.82 | 916.71 |
| b. Commission & Consultancy Business | 515.66 | 307.00 | 186.08 | 515.66 |
| c. Infrastructure Equipments | 687.49 | | | |
| d. Unallocable | 794.20 | 142.80 | 106.26 | 794.20 |
| Total Segment Assets (A) | 2,914.07 | 1,839.45 | 1,333.16 | 2,226.57 |
| 4. Segment Liabilities | | | | |
| a. Equity, Stock etc. | 356.91 | 218.44 | 1.25 | 356.91 |
| b. Commission & Consultancy Business | - | - | - | - |
| c. Infrastructure Equipments | 596.97 | - | - | - |
| d. Unallocable | 539.74 | 521.18 | 173.33 | 539.74 |
| Total Segment Liabilities (B) | 1,493.62 | 739.62 | 174.58 | 896.65 |

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

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

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

TRISHAKTI INDUSTRIES LIMITED

S. J.
Director

UDIN: 24058108.BK.FW.L01224
 Place: Kolkata
 Date: 22nd July 2024

TRISHAKTI INDUSTRIES LIMITED

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Annexure-A

Notes to and forming part of the Statement of Consolidated Unaudited financial results for the quarter ended 30th June 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 22nd July 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 30th June 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. 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


Satyapriya Bandyopadhyay
Partner
(M. No.-058108)

TRISHAKTI INDUSTRIES LIMITED



Director

UDIN: 24058108.BKFWL01224

Place: Kolkata

Date: 22nd July 2024