

Independent Auditor's Review Report on the Un-audited Financial Results of the Company for the Quarter and Nine Months ended 31st December, 2022 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of
Trishakti Electronics & Industries Limited,
Kolkata

1. We have reviewed the accompanying statement of unaudited financial results ("the Statement") of Trishakti Electronics & Industries Limited ("the Company") for the quarter and Nine Months ended 31st December, 2022, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
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.

Place : Kolkata

Date: 11th February 2023

UDIN: 23.05810.8.BGT0-JI.9139

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

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

TRISHAKTI ELECTRONICS & 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 unaudited Financial Results for the quarter and nine months ended 31 Dec 2022

PART I

(Rs in lacs, except as otherwise stated)

Sl. No.	Particulars	Quarter ended			Nine month ended		Year ended
		31st Dec 2022	30th Sept 2022	31st Dec 2021	31st Dec 2022	31st Dec 2021	31st March 2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	698.33	226.30	929.37	1,451.72	1,885.26	2,649.51
2	Other Income	2.09	55.34	73.82	3.85	74.09	129.96
3	Total Revenue (1+2)	700.42	281.63	1,003.20	1,455.57	1,959.36	2,779.46
4	Expenses						
	a) Cost of materials consumed	-	-	-	-	-	-
	b) Purchase of Stock in Trade	756.28	251.63	933.21	1,317.37	1,957.34	2,819.58
	c) Changes in inventories of finished goods, work-in-progress and stock in trade	(162.11)	(39.77)	(14.78)	(121.00)	(175.46)	(273.12)
	d) Employee benefit expenses	19.45	23.27	16.22	58.83	42.28	63.09
	e) Finance Cost	1.54	3.15	1.95	4.73	5.18	12.75
	f) Depreciation & Amortisation expenses	6.96	6.85	5.39	20.41	11.53	19.58
	e) Other expenses	47.20	20.37	23.48	101.21	53.52	76.17
	Total expenses	669.34	265.50	965.48	1,381.56	1,894.40	2,718.05
5	Profit before exceptional items and tax (3-4)	31.08	16.13	37.72	74.01	64.96	61.42
6	Exceptional item	-	-	-	-	-	-
7	Profit before tax (5-6)	31.08	16.13	37.72	74.01	64.96	61.42
8	Tax Expenses						
	(a) Current Tax	7.27	4.03	9.25	18.00	16.00	10.00
	(b) Deferred Tax	-	-	-	-	-	(0.17)
	Total tax expenses	7.27	4.03	9.25	18.00	16.00	9.83
9	Profit for the period/ year (7-8)	23.81	12.10	28.47	56.01	48.96	51.59
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)	76.13	(29.80)	8.88	21.57	(4.58)	12.27
11	Total Comprehensive Income (after tax) (9+10)	99.94	(17.70)	37.35	77.58	44.38	63.85
12	Paid up Equity Share Capital - Face Value Rs. 10/- each	298.68	298.68	298.68	298.68	298.68	298.68
13	Other equity						693.16
14	Earning per share of Rs. 10/- each (Not Annualised)						
	Basic (Rupees)	0.80	0.41	0.96	1.89	1.65	1.74
	Diluted (Rupees)	0.80	0.41	0.96	1.89	1.65	1.74

Notes: As per "Annexure A" attached

Place: Kolkata

Date:

11 FEB 2023

TRISHAKTI ELECTRONICS & INDUSTRIES LTD.

UDIN: 23058108B5T0JJ9139

G. J. J.

Director

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

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

TRISHAKTI ELECTRONICS & INDUSTRIES LIMITED
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Statement of unaudited segment wise Revenue, Result, Assets and liabilities for the quarter and nine months ended 31st Dec 2022

(Rs in lacs, except as otherwise stated)

Particulars	Quarter ended			Nine month ended		Year ended
	31st Dec 2022	30th Sept 2022	31st Dec 2021	31st Dec 2022	31st Dec 2021	31st March 2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Segment Revenue						
a. Equity, Stock etc	589.82	264.74	929.38	1,234.78	1,882.44	2,646.68
b. Commission Business	108.51	27.89	-	216.94	2.83	2.83
c. Unallocable	2.09	(10.99)	73.82	3.85	74.09	129.96
Total	700.42	281.63	1,003.20	1,455.56	1,959.36	2,779.47
Less: Inter segment revenue	-	-	-	-	-	-
Total Revenue	700.42	281.63	1,003.20	1,455.56	1,959.36	2,779.47
2. Segment Results						
a. Equity, Stock etc	-30.43	26.69	(20.15)	(14.41)	57.18	44.25
b. Commission Business	97.99	(0.01)	(11.21)	155.41	(20.67)	(41.89)
Total segment profits before interest, tax and exceptional items	67.56	26.68	(31.37)	141.00	36.50	2.36
Less: i) Finance Cost	1.54	3.15	1.95	4.73	5.18	12.75
ii) Other unallocable expenditure	34.94	7.39	(71.04)	62.26	(33.64)	46.31
Profit/(loss) from continuing operations before tax and exceptional items	31.08	16.13	37.72	74.00	64.96	61.42
Exception item	-	-	-	-	-	-
Profit/(loss) from continuing operations before tax	31.08	16.13	37.72	74.00	64.96	61.42
3. Segment Assets						
a. Finance Business	948.46	399.31	645.21	948.46	645.21	742.46
b. Commission Business	79.46	318.60	-	79.46	-	-
c. Unallocable	129.07	370.63	540.42	129.07	540.42	405.67
Total Segment Assets (A)	1,156.99	1,088.54	1,185.63	1,156.99	1,185.63	1,148.13
4. Segment Liabilities						
a. Finance Business	-	-	103.64	-	103.64	84.27
b. Commission Business	-	-	-	-	-	-
c. Unallocable	109.10	82.81	93.90	109.10	93.90	72.02
Total Segment Liabilities (B)	109.10	82.81	197.53	109.10	197.54	156.29
Capital Employed (A-B)	1,047.89	1,005.73	988.10	1,047.89	988.09	991.84

Notes: As per "Annexure A" attached

Place: Kolkata

Date: 10.1 FEB 2023

UDIN: 23 058108 B5TOJJ 9139 TRISHAKTI ELECTRONICS & INDUSTRIES LTD.

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

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

Director

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Annexure-A

Notes to and forming part of the Statement of Unaudited financial results for the quarter and nine months ended 31st December 2022:

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 11th February 2023.
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 nine month ended 31st December 2022 has been carried out by the Statutory auditors. The statutory auditors have expressed an unmodified conclusion in their report.
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.

Place: Kolkata

Date: 11 FEB 2023

UDIN: 23058108 BSTOIS 9139 TRISHAKTI ELECTRONICS & INDUSTRIES LTD.

Director

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


Satyapriya Bandyopadhyay
Partner
(M. No.-058108)