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G. BASU & CO.
CHARTERED ACCOUNTANTS

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

Independent Auditor's Review Report on Un-audited Standalone Financial Results of TRISHAKTI ELECTRONICS & INDUSTRIES LIMITED for the Quarter and Half-Year ended 30th September, 2023 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

The Board of Directors of
TRISHAKTI ELECTRONICS & INDUSTRIES LIMITED

1. We have reviewed the accompanying statement of unaudited standalone financial results ("the Statement") of TRISHAKTI ELECTRONICS & INDUSTRIES LIMITED ("the Company") for the Quarter and Half-Year ended 30th September, 2023 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. The Company was originally incorporated with the name TRISHAKTI ELECTRONICS & INDUSTRIES LTD. The name of the company has been changed to TRISHAKTI INDUSTRIES LIMITED with effect from the TWENTY SECOND day of AUGUST TWO THOUSAND TWENTY- THREE by the Order of The Registrar of Companies, ROC Kolkata.
3. 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.
4. 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.
5. 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 : 23058108B4T060 2359

Date : November 14th, 2023

Place : Kolkata

G. BASU & CO.
CHARTERED ACCOUNTANTS
1ST FLOOR

S. Anusree Lahiri
Partner
(M. No.-058108)

TRISHAKTI ELECTRONICS & 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 2023

PART I		<i>(Rs in lacs, except as otherwise stated)</i>					
Sl. No.	Particulars	Quarter ended			Half year Ended		Year ended
		30th Sept 2023	30th June 2023	30th Sept 2022	30th Sept 2023	30th Sept 2022	31st March 2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	3,408.86	533.98	226.30	3,942.84	606.52	1,933.68
2	Other Income	166.01	0.00	55.34	166.02	148.63	27.15
3	Total Revenue (1+2)	3,574.87	533.98	281.63	4,108.85	755.14	1,960.83
4	Expenses						
	a) Cost of materials consumed	-	-	-	-	-	-
	b) Purchase of Stock in Trade	3,399.69	437.09	251.63	3,836.77	561.09	1,699.80
	c) Changes in inventories of finished goods, work-in-	(42.44)	24.95	(39.77)	(17.49)	41.11	(111.74)
	d) Employee benefit expenses	19.16	19.45	23.27	38.60	39.38	80.03
	e) Finance Cost	4.46	0.92	3.15	5.37	3.18	8.06
	f) Depreciation & Amortisation expenses	9.76	5.44	6.85	15.20	13.45	28.21
	e) Other expenses	164.41	41.19	20.37	205.60	54.00	193.00
	Total expenses	3,555.02	529.03	265.49	4,084.05	712.20	1,897.36
5	Profit before exceptional items and tax (3-4)	19.84	4.96	16.13	24.80	42.93	63.46
6	Exceptional item	-	-	-	-	-	-
7	Profit before tax (5-6)	19.84	4.96	16.13	24.80	42.93	63.46
8	Tax Expenses						
	(a) Current Tax	(1.50)	1.50	4.03	-	10.73	15.00
	(b) Deferred Tax	-	-	-	-	-	(2.77)
	(c) for earlier years	-	-	-	-	-	-
	Total tax expenses	(1.50)	1.50	4.03	-	10.73	12.23
9	Profit for the period/ year (7-8)	21.34	3.46	12.10	24.80	32.20	51.23
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	6.39	(11.80)	(29.80)	(5.41)	(54.56)	20.68
11	Total Comprehensive Income (after tax) (9+10)	27.73	(8.34)	(17.70)	19.39	(22.36)	71.91
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						743.94
14	Earning per share of Rs. 10/- each (Not Annualised)						
	Basic (Rupees)	0.72	0.12	0.41	0.83	1.08	1.72
	Diluted (Rupees)	0.72	0.12	0.41	0.83	1.08	1.72

Notes: As per "Annexure A" attached

In terms of our report of even date

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

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

TRISHAKTI ELECTRONICS & INDUSTRIES LTD.

UDIN: 23058108BGTOL02359
Place: Kolkata
Dated: 14th November 2023

Director

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
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Statement of standalone unaudited segment wise Revenue, Result, Assets and liabilities for the quarter and half year ended 30 Sept 2023

(Rs in lacs, except as otherwise stated)

Particulars	Quarter ended			Half year ended		Year ended
	30th Sept 2023	30th June 2023	30th Sept 2022	30th Sept 2023	30th Sept 2022	31st March 2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Segment Revenue						
a. Equity, Stock etc	3,488.87	484.40	264.74	3,973.27	644.96	1,617.69
b. Commission Business	82.65	49.58	27.89	132.23	108.43	340.72
c. Unallocable	3.36	0.00	(10.99)	3.36	1.76	2.42
Total	3,574.88	533.98	281.63	4,108.85	755.14	1,960.83
Less: Inter segment revenue	-	-	-	-	-	-
Total Revenue	3,574.88	533.98	281.63	4,108.85	755.14	1,960.83
2. Segment Results						
a. Equity, Stock etc	(36.45)	(2.09)	26.69	(38.54)	16.02	(108.79)
b. Commission Business	77.09	31.40	(0.01)	108.49	57.42	279.23
Total segment profits before interest, tax and exceptional items	40.64	29.31	26.68	69.95	73.44	170.44
Less: i) Finance Cost	4.46	0.92	3.15	5.38	3.18	8.06
ii) Other unallocable expenditure	16.33	23.44	7.39	39.77	27.32	98.92
Profit/(loss) from continuing operations before tax and exceptional items	19.85	4.95	16.13	24.80	42.93	63.46
Exception item	-	-	-	-	-	-
Profit/(loss) from continuing operations before tax	19.85	4.95	16.13	24.80	42.93	63.46
3. Segment Assets						
a. Finance Business	788.10	864.86	399.31	788.10	399.31	470.68
b. Commission Business	333.02	182.92	318.60	333.02	318.60	133.35
c. Unallocable	199.97	97.97	370.63	199.97	370.63	542.66
Total Segment Assets (A)	1,321.09	1,145.75	1,088.54	1,321.09	1,088.54	1,146.69
4. Segment Liabilities						
a. Finance Business	-	-	-	-	-	-
b. Commission Business	-	-	-	-	-	-
c. Unallocable	259.08	111.48	82.81	259.08	82.81	104.07
Total Segment Liabilities (B)	259.08	111.48	82.81	259.08	82.81	104.07
Capital Employed (A-B)	1,062.01	1,034.27	1,005.73	1,062.01	1,005.72	1,042.61

Notes: As per "Annexure A" attached

In terms of our report of even date

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

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

TRISHAKTI ELECTRONICS & INDUSTRIES LTD.

S - J -

UDIN: 23058108BGTOL02359
Place: Kolkata
Dated: 14th November 2023

Director

TRISHAKTI ELECTRONICS & 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 2023

(All amounts in Rs Lacs, unless otherwise stated)

Particulars	As at Sept 30, 2023	As at March 31, 2023
I) ASSETS		
1) NON CURRENT ASSETS		
a) Property, plant and equipment & Intangible Assets		
i) Property, plant and equipment	129.44	68.28
ii) Intangible Assets	-	0.27
b) Financial assets		
(i) Investments	385.75	393.17
c) Other non-current assets	20.40	1.04
	<u>535.59</u>	<u>462.77</u>
2) CURRENT ASSETS		
a) Inventories	402.35	384.86
b) Financial assets		
(i) Investments	-	-
(ii) Trade receivables	333.02	199.17
(ii) Cash and Cash Equivalents	43.97	56.23
(iii) Bank Balance other than (ii)	-	4.33
(iv) Loans	-	20.00
(v) Other Current Financial Assets	-	15.04
c) Current Tax assets	1.13	3.44
d) Other Current Assets	5.03	0.86
	<u>785.51</u>	<u>683.92</u>
TOTAL ASSETS	<u><u>1,321.09</u></u>	<u><u>1,146.69</u></u>
II) EQUITY AND LIABILITIES		
1) EQUITY		
a) Equity Share Capital	298.68	298.68
b) Other Equity	763.33	743.94
	<u>1,062.01</u>	<u>1,042.62</u>
2) LIABILITIES		
i) NON-CURRENT LIABILITIES		
a) Provisions	-	2.22
b) Deferred Tax Liabilities (Net)	27.97	29.98
	<u>27.97</u>	<u>32.20</u>
ii) CURRENT LIABILITIES		
a) Financial liabilities		
(i) Borrowings	200.27	37.61
(ii) Current Maturities of Long Term Borrowings	-	12.00
(iii) Trade Payables		
- Outstanding dues to micro & small enterprises	-	-
- Outstanding dues to creditors other than micro & small enterprises	-	-
(iv) Provisions	2.22	-
b) Other financial liabilities	13.62	12.33
c) Income Tax Liabilities (Net)	15.00	9.93
	<u>231.11</u>	<u>71.87</u>
	<u>259.08</u>	<u>104.08</u>
TOTAL EQUITY AND LIABILITIES	<u><u>1,321.09</u></u>	<u><u>1,146.69</u></u>

In terms of our report of even date

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

Satya Priya Bandyopadhyay
Satya Priya Bandyopadhyay
Partner
(M. No.-058108)

UDIN: 23058108 BGTOL0 2359
Place: Kolkata
Dated: 14th November 2023

TRISHAKTI ELECTRONICS & INDUSTRIES LTD.

Director

TRISHAKTI ELECTRONICS & INDUSTRIES LIMITED
GODREJ GENESIS, SALT LAKE CITY, SECTOR-V 10TH FLOOR, UNIT NO-1007, KOLKATA -700091
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Cash Flow Statement for the half year ended September 30, 2023

(All amounts in Rs Lacs, unless otherwise stated)

Particulars	Half year Ended	
	30th Sept 2023	30th Sept 2022
	(Unaudited)	(Unaudited)
A Cash Flow from Operating Activities		
Net Profit before Tax and extra-ordinary items	24.80	42.93
Adjustment to reconcile profit before tax to Net Cash Flow provided by Operating Activities		
Depreciation	15.20	13.45
Interest/Dividend Income	-	-16.16
Finance Cost	5.37	3.18
Profit/Loss on Sale of Investments	-	-
	20.57	0.47
Operating Profit before Working Capital Changes	45.37	43.40
Adjustment for increase / decrease in Inventories	-17.49	41.10
Adjustment for increase / decrease in Trade Receivables	-133.85	-252.54
Adjustment for increase / decrease in Short Term Loans & Advances & Current Assets	11.51	246.26
Adjustment for increase / decrease in Other Current Liabilities	1.29	-59.46
Cash Generated from Operation	-93.18	18.76
Taxes Expenses	7.39	4.12
Cash Flow before Exceptional Items :	-85.79	22.89
Exceptional Item	-	-
Expenses not considered in Earlier years	-	-
Expenses Paid for discontinued activity	-	-
Net Cash from Operating Activities (A)	-85.79	22.89
B Cash Flow from Investing Activities :		
Purchase of Property Plant & Equipment	-76.08	-1.44
Sale of Property Plant & Equipment	-	-
Purchase of Non-Current Investments	-	-9.00
Sale of Non-Current Investments	-	-
Interest Received	-	16.16
Net Cash from Investing Activities (B)	-76.08	5.73
C Cash Flow from Financing Activities:		
Adjustment for increase /Decrease in Long Term Borrowings	150.66	-5.53
Adjustment for increase /Decrease in Short Term Borrowings	-	-
Dividend Paid	-	-20.19
Interest Paid	-5.37	-3.18
Net Cash from Financing Activities (C)	145.29	-28.90
Net increase in Cash and Cash Equivalents (A+B+C)	-16.59	-0.29
Cash and Cash equivalents at the beginning of the year	60.56	27.97
Cash and Cash equivalents at the end of the year	43.97	27.68
	-16.59	-0.29

In terms of our report of even date

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

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

UDIN: 23058108 B4T0LO 2359
Place: Kolkata
Dated: 14th November 2023

TRISHAKTI ELECTRONICS & INDUSTRIES LTD.

Director

TRISHAKTI ELECTRONICS & INDUSTRIES LIMITED
GODREJ GENESIS, SALT LAKE 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 Unaudited standalone financial results for the quarter and half year ended 30th September 2023:

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 14th November 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 standalone financial results for the quarter and six months ended 30th ~~Sept~~ 2023 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. Previous period/ year's figures have been regrouped/restated wherever necessary to make them Comparable with those of current period/year.

In terms of our report of even date

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


Satyapriya Bandyopadhyay
Partner
(M. No.-058108)

UDIN: 23 058 108 BFTOLO 2359
Place: Kolkata
Dated: 14th November 2023

TRISHAKTI ELECTRONICS & INDUSTRIES LTD.



Director