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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 the Un-audited Consolidated 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 Consolidated Financial Results ("the Statement") of **TRISHAKTI ELECTRONICS & 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 30th September, 2023 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.
2. The Holding 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 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.
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).

Independent Auditors Report on Review of unaudited Consolidated Financial Results of
TRISHAKTI ELECTRONICS & INDUSTRIES LIMITED for the Quarter and Half-Year ended 30th September, 2023-

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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 Consolidated unaudited Financial Results for the quarter and half year ended 30 September 2023

PART I

(Rs in lacs, except as otherwise stated)

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
		(Un-audited)	(Un-audited)	(Un-audited)			(Audited)
1	Revenue from operations	3,643.20	1,001.91	294.45	4,645.11	801.96	2,143.16
2	Other Income	168.01	0.00	55.34	168.02	148.63	25.89
3	Total Income (1+2)	3,811.21	1,001.91	349.79	4,813.13	950.59	2,169.05
4	Expenses						
	a) Cost of materials consumed	-	-	-	-	-	-
	b) Purchase of Stock in Trade	3,708.19	849.51	309.15	4,557.70	773.93	1,937.37
	c) Changes in inventories of finished goods, work-in-progress and stock in trade	(111.95)	61.03	(56.09)	(50.92)	24.79	(152.96)
	d) Employee benefit expenses	19.77	20.09	23.48	39.86	39.65	80.64
	e) Finance Cost	3.84	1.54	2.85	5.37	3.18	8.72
	f) Depreciation & Amortisation expenses	9.76	5.44	6.85	15.20	13.45	28.21
	g) Other expenses	179.84	43.45	21.30	223.29	55.33	200.29
	Total expenses	3,809.45	981.06	307.54	4,790.50	910.33	2,102.27
5	Profit before exceptional items and tax (3-4)	1.76	20.86	42.26	22.62	40.27	66.78
6	Exceptional item	-	-	-	-	-	-
7	Profit before tax (5-6)	1.76	20.86	42.26	22.62	40.27	66.78
8	Tax Expenses						
	(a) Current Tax	(6.50)	6.50	(4.61)	-	10.73	16.00
	(b) Deferred Tax	-	-	-	-	-	(2.77)
	Total tax expenses	(6.50)	6.50	(4.61)	-	10.73	13.23
9	Profit for the period/ year (7-8)	8.26	14.36	46.87	22.62	29.54	53.55
	Attributable to						
	Owners of the Parent	9.09	13.66	44.75	22.75	29.70	53.41
	Non Controlling Interest	(0.83)	0.70	2.12	(0.13)	(0.16)	0.14
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)	6.39	(11.80)	(29.80)	(5.41)	(54.56)	20.68
	Attributable to						
	Owners of the Parent	6.39	(11.80)	(29.80)	(5.41)	(54.56)	20.68
	Non Controlling Interest	-	-	-	-	-	-
11	Total Comprehensive Income (after tax) (9+10)	14.66	2.56	17.07	17.21	(25.02)	74.23
	Attributable to						
	Owners of the Parent	15.48	1.86	14.95	17.34	(24.86)	74.09
	Non Controlling Interest	(0.83)	0.70	2.12	(0.13)	(0.16)	0.14
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						746.12
14	Earning per share of Rs. 10/- each (Not Annualised)						
	Basic (Rupees)	0.28	0.48	1.57	0.76	0.99	1.80
	Diluted (Rupees)	0.26	0.43	1.57	0.76	0.99	1.80

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)

UDIN: 23058108 BG TOLR 3737

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

CIN : L31909WB1985PLC039462

PHONE NO : +91 33 4005 0473

Consolidated 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	130.22	68.28
ii) Intangible Assets	0.27	0.27
b) Financial assets		
(i) Investments	791.85	299.27
c) Other non-current assets	20.40	1.04
d) Other Non-financial Assets	1.50	1.50
	444.23	370.36
2) CURRENT ASSETS		
a) Inventories	477.01	426.09
b) Financial assets		
(i) Investments	-	-
(ii) Trade receivables		
Billed	338.18	240.22
UnBilled	-	-
(iii) Cash and Cash Equivalents	51.19	76.25
(iv) Bank Balance other than (ii)	-	4.33
(v) Loans	34.00	20.00
(vi) Other Current Financial Assets	-	15.04
c) Current Tax assets	1.07	3.44
d) Other Current Assets	5.03	0.86
	906.48	786.22
TOTAL ASSETS	1,350.71	1,156.59
II) EQUITY AND LIABILITIES		
1) EQUITY		
a) Equity Share Capital	298.68	298.68
b) Other Equity	763.47	746.12
c) Non Controlling Interest	6.11	6.24
	1,068.26	1,051.04
2) LIABILITIES		
i) NON-CURRENT LIABILITIES		
a) Provisions	-	2.22
b) Deferred Tax Liabilities (Net)	27.97	29.98
	27.97	32.20
ii) CURRENT LIABILITIES		
a) Financial liabilities		
(i) Borrowings	184.52	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	34.14	-
(iv) Provisions	2.22	-
b) Other financial liabilities	18.60	13.04
c) Income Tax Liabilities (Net)	15.00	10.69
	254.48	73.34
	282.45	105.55
TOTAL EQUITY AND LIABILITIES	1,350.71	1,156.59

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 23058108BATTOLR3737

Place: Kolkata

Dated: 14th day of November, 2023

TRISHAKTI ELECTRONICS & INDUSTRIES LTD.

S. S.

Director

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

(All amounts in Rs Lacs, unless otherwise stated)

Particulars	Half year Ended		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		22.62		40.27
Adjustment to reconcile profit before tax to Net Cash Flow provided by Operating Activities				
Depreciation	15.20		13.45	
Interest/Dividend Income	-0.50		-16.16	
Finance Cost	5.37		3.18	
Profit/Loss on Sale of Investments	-		-	
		20.07		0.47
Operating Profit before Working Capital Changes		42.69		40.73
Adjustment for increase / decrease in Inventories	-50.92		74.78	
Adjustment for increase / decrease in Trade Receivables	-97.96		-255.67	
Adjustment for increase / decrease in Short Term Loans & Advances & Current Assets	-38.24		246.15	
Adjustment for increase / decrease in Other Current Liabilities	39.71	-147.41	-59.26	-44.00
Cash Generated from Operation		-104.72		-3.27
Taxes Expenses		6.68		4.10
Cash Flow before Exceptional Items :		-98.05		0.83
Exceptional Item	-		-	
Expenses not considered in Earlier years	-		-	
Expenses Paid for discontinued activity	-		-	
Net Cash from Operating Activities (A)		-98.05		0.83
B Cash Flow from Investing Activities :				
Purchase of Property Plant & Equipment	-77.12		-1.44	
Sale of Property Plant & Equipment	-		-	
Purchase of Non-Current Investments	-		-9.00	
Sale of Non-Current Investments	-		-	
Interest Received	0.50		16.16	
Net Cash from Investing Activities (B)		-76.62		5.73
C Cash Flow from Financing Activities:				
Adjustment for increase /Decrease in Long Term Borrowings	150.66		4.47	
Adjustment for increase /Decrease in Short Term Borrowings	-		-	
Adjustment for increase /Decrease in Share Capital	-		15.00	
Dividend Paid	-		-20.19	
Interest Paid	-5.37		-3.18	
Net Cash from Financing Activities (C)		145.29		-3.90
Net increase in Cash and Cash Equivalents (A+B+C)		-29.39		2.66
Cash and Cash equivalents at the begining of the year	80.58		27.97	
Cash and Cash equivalents at the end of the year	51.19		30.63	
		-29.39		2.66

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

In terms of our report of even date

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

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

UDIN: 23058108BGTOLR3737
Place: Kolkata
Dated: 14th November 2023

TRISHAKTI ELECTRONICS & INDUSTRIES LTD.

S. J. -

Director

TRISHAKTI ELECTRONICS & 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 and half ended 30 September 2023

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
	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
1. Segment Revenue						
a. Equity, Stock etc	3,723.21	957.33	332.90	4,675.54	840.41	1,809.34
b. Commission Business	82.65	49.58	27.89	132.23	108.43	357.27
c. Unallocable	5.35	0.00	(10.99)	5.35	1.76	2.44
Total	3,811.21	1,006.91	349.79	4,813.12	950.59	2,169.05
Less: Inter segment revenue	-	-	-	-	-	-
Total Revenue	3,811.21	1,006.91	349.79	4,813.12	950.59	2,169.05
2. Segment Results						
a. Equity, Stock etc	-56.25	15.47	52.74	(40.78)	13.66	(111.15)
b. Commission Business	76.46	31.30	(6.14)	107.76	57.29	295.57
Total segment profits before interest, tax and exceptional items	20.21	46.77	52.60	66.98	70.95	184.42
Less: i) Finance Cost	3.84	1.54	2.85	5.38	3.18	8.73
ii) Other unallocable expenditure	14.61	24.38	7.49	38.98	27.50	108.91
Profit/(loss) from continuing operations before tax and exceptional items	1.76	20.86	42.26	22.62	40.27	66.78
Exception item	-	-	-	-	-	-
Profit/(loss) from continuing operations before tax	1.76	20.86	42.26	22.62	40.27	66.78
3. Segment Assets						
a. Finance Business	802.86	1,040.82	418.77	802.86	418.77	511.91
b. Commission Business	333.02	186.08	318.60	333.02	318.60	174.40
c. Unallocable	214.83	106.26	373.71	214.83	373.71	470.28
Total Segment Assets (A)	1,350.71	1,333.16	1,111.08	1,350.71	1,111.08	1,156.59
4. Segment Liabilities						
a. Hiring Business						
a. Finance Business	62.11	1.25	-	62.11	-	-
b. Commission Business	-	-	-	-	-	-
c. Unallocable	220.34	173.33	83.01	220.34	83.01	105.54
Total Segment Liabilities (B)	282.45	174.58	83.01	282.45	83.01	105.54
Capital Employed (A-B)	1,068.26	1,158.58	1,028.07	1,068.26	1,028.07	1,051.05

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)

UDIN: 23058108BGTOLR3737
Place: Kolkata
Dated: 14th November, 2023

TRISHAKTI ELECTRONICS & INDUSTRIES LTD.

S. J. S.

Director

TRISHAKTI ELECTRONICS & INDUSTRIES LIMITED
GODREJ GENESIS, SALLAKE CITY, SECTOR-V 10TH FLOOR,
UNIT NO-1007, KOLKATA -700091
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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 2023:

1. The above consolidated financial results of the holding company & subsidiary company 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 the consolidated annual financial results for the quarter and half year ended 30th September 2023 has been carried out by the Statutory auditors. The statutory auditors have expressed an unmodified audit conclusion.
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 conform to the current period/years classification.

In terms of our report of even date

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


Satyapriya Bandyopadhyay
Partner
(M. No.-058108)

UDIN: 23058108BGTOLR3737

Place: Kolkata
Dated: 14th November, 2023

TRISHAKTI ELECTRONICS & INDUSTRIES LIMITED

S - J -

Director