

**Independent Auditor's Review Report on Un-audited Standalone Financial Results of TRISHAKTI INDUSTRIES LIMITED for the Quarter and Nine Months period ended 31<sup>st</sup> December, 2023 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 unaudited standalone financial results ("the Statement") of **TRISHAKTI INDUSTRIES LIMITED** ("the Company") for the Quarter and Nine Month period ended 31<sup>st</sup> December, 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 was 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 : 24 05 8108 BKFWKF 4405

Date : 20<sup>th</sup> JANUARY 2024

Place : Kolkata

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

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

**TRISHAKTI INDUSTRIES LIMITED**  
(Formerly known as TRISHAKTI ELECTRONICS AND INDUSTRIES LIMITED)  
GODREJ GENESIS, SALLAKE CITY, SECTOR-V 10TH FLOOR, UNIT NO-1007, KOLKATA -700091  
CIN : L31909WB1985PLC039462  
PHONE NO : +91 33 40050473  
WEBSITE : www.trishakti.com

Statement of unaudited Standalone Financial Results for the quarter and nine months ended 31 Dec 2023

(Rs in lacs, except as otherwise stated)

PART I		Quarter ended			Nine month ended		Year ended
Sl. No.	Particulars	31st Dec 2023	30th Sept 2023	31st Dec 2022	31st Dec 2023	31st Dec 2022	31st March 2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	2,273.53	3,408.86	698.33	6,216.36	1,451.72	1,933.68
2	Other Income	61.84	166.01	2.09	227.85	3.85	27.15
3	<b>Total Revenue (1+2)</b>	<b>2,335.36</b>	<b>3,574.87</b>	<b>700.42</b>	<b>6,444.21</b>	<b>1,455.58</b>	<b>1,960.83</b>
4	Expenses	-	-	-	-	-	-
	a) Cost of materials consumed	1,970.84	3,399.69	756.28	5,807.61	1,317.37	1,699.80
	b) Purchase of Stock in Trade	259.03	(42.44)	(162.11)	241.54	(121.00)	(111.74)
	c) Changes in inventories of finished goods, work-in-progress and stock in trade	21.63	19.16	19.45	60.24	58.83	80.03
	d) Employee benefit expenses	4.48	4.46	1.54	9.85	4.73	8.06
	e) Finance Cost	11.43	9.76	6.96	26.63	20.41	28.21
	f) Depreciation & Amortisation expenses	32.91	164.41	47.20	238.51	101.21	193.00
	e) Other expenses						
	<b>Total expenses</b>	<b>2,300.32</b>	<b>3,555.02</b>	<b>669.32</b>	<b>6,384.38</b>	<b>1,381.55</b>	<b>1,897.36</b>
5	Profit before exceptional items and tax (3-4)	35.04	19.84	31.08	59.83	74.01	63.46
6	Exceptional item	-	-	-	-	-	-
7	Profit before tax (5-6)	35.04	19.84	31.08	59.83	74.01	63.46
8	Tax Expenses						
	(a) Current Tax	15.00	(1.50)	7.27	15.00	18.00	15.00
	(b) Deferred Tax						(2.77)
	<b>Total tax expenses</b>	<b>15.00</b>	<b>(1.50)</b>	<b>7.27</b>	<b>15.00</b>	<b>18.00</b>	<b>12.23</b>
9	Profit for the period/ year (7-8)	20.04	21.34	23.81	44.83	56.01	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 tax)	3.63	6.39	76.13	(1.79)	21.57	20.68
11	<b>Total Comprehensive Income (after tax) (9+10)</b>	<b>23.67</b>	<b>27.73</b>	<b>99.94</b>	<b>43.05</b>	<b>77.58</b>	<b>71.91</b>
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	<b>Earning per share of Rs. 10/- each (Not Annualised)</b>						
	Basic ( Rupees)	0.67	0.72	0.80	1.51	1.89	1.72
	Diluted (Rupees)	0.67	0.72	0.80	1.51	1.89	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  
Partner  
(M. No.-058108)

UDIN: 24058108BKFWKF4405

Place: Kolkata

Dated: 20th January, 2024

TRISHAKTI INDUSTRIES LIMITED



Director

**TRISHAKTI INDUSTRIES LIMITED**  
(Formerly known as TRISHAKTI ELECTRONICS AND 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 unaudited standalone segment wise Revenue, Result, Assets and liabilities for the quarter and nine months ended 31st December 2023

(Rs in lacs, except as otherwise stated)

Particulars	Quarter ended			Nine month ended		Year ended
	31st Dec 2023	30th Sept 2023	31st Dec 2022	31st Dec 2023	31st Dec 2022	31st March 2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1. Segment Revenue</b>						
a. Equity, Stock etc	2,276.26	3,488.87	589.82	6,249.52	1,234.78	1,617.69
b. Commission Business	62.44	82.65	108.51	194.67	216.94	340.72
c. Unallocable	-3.34	3.36	2.09	0.02	3.85	2.42
<b>Total</b>	<b>2,335.36</b>	<b>3,574.88</b>	<b>700.42</b>	<b>6,444.21</b>	<b>1,455.56</b>	<b>1,960.83</b>
Less: Inter segment revenue						
<b>Total Revenue</b>	<b>2,335.36</b>	<b>3,574.88</b>	<b>700.42</b>	<b>6,444.21</b>	<b>1,455.56</b>	<b>1,960.83</b>
<b>2. Segment Results</b>						
a. Equity, Stock etc	19.54	(36.45)	(30.43)	(19.00)	(14.41)	(108.79)
b. Commission Business	49.28	77.09	97.99	157.77	155.41	279.23
<b>Total segment profits before interest, tax and exceptional items</b>	<b>68.82</b>	<b>40.64</b>	<b>67.56</b>	<b>138.77</b>	<b>141.00</b>	<b>170.44</b>
Less: i) Finance Cost	4.47	4.46	1.54	9.85	4.73	8.06
ii) Other unallocable expenditure	29.30	16.33	34.94	69.07	62.26	98.92
<b>Profit/(loss) from continuing operations before tax and exceptional items</b>	<b>35.04</b>	<b>19.85</b>	<b>31.08</b>	<b>59.83</b>	<b>74.00</b>	<b>63.46</b>
Exception item						
<b>Profit/(loss) from continuing operations before tax</b>	<b>35.04</b>	<b>19.85</b>	<b>31.08</b>	<b>59.83</b>	<b>74.00</b>	<b>63.46</b>
<b>3. Segment Assets</b>						
a. Finance Business	740.55	788.10	948.46	740.55	948.46	470.68
b. Commission Business	328.01	333.02	79.46	328.01	79.46	133.35
c. Unallocable	224.70	199.97	129.07	224.70	129.07	542.66
<b>Total Segment Assets (A)</b>	<b>1,293.26</b>	<b>1,321.09</b>	<b>1,156.99</b>	<b>1,293.26</b>	<b>1,156.99</b>	<b>1,146.69</b>
<b>4. Segment Liabilities</b>						
a. Finance Business	-	-	-	-	-	-
b. Commission Business	-	-	-	-	-	-
c. Unallocable	207.59	259.08	109.10	207.59	109.10	104.07
<b>Total Segment Liabilities (B)</b>	<b>207.59</b>	<b>259.08</b>	<b>109.10</b>	<b>207.59</b>	<b>109.10</b>	<b>104.07</b>
<b>Capital Employed (A-B)</b>	<b>1,085.68</b>	<b>1,062.01</b>	<b>1,047.89</b>	<b>1,085.68</b>	<b>1,047.89</b>	<b>1,042.62</b>

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  
Partner  
(M. No.-058108)

UDIN: 24058108 BKF WKF 4405

Place: Kolkata  
Dated: 20th January, 2024

**TRISHAKTI INDUSTRIES LIMITED**



**Director**

**TRISHAKTI INDUSTRIES LIMITED**  
**(FORMERLY KNOWN AS TRISHAKTI ELECTRONICS & INDUSTRIES LIMITED)**  
**GODREJ GENESIS, SALLAKE CITY, SECTOR-V 10TH FLOOR,**  
**UNIT NO-1007, KOLKATA -700091**  
**PHONE NO: +91 33 4005 0473**  
**CIN : L31909WB1985PLC039462**  
**Website: [www.trishakti.com](http://www.trishakti.com)**

**Annexure-A**

Notes to and forming part of the Statement of Unaudited standalone financial results for the quarter and nine months ended 31<sup>st</sup> December 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 20<sup>th</sup> January 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 standalone financial results for the quarter and nine months ended 31<sup>st</sup> December 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. The face value of the Equity Shares has been split to Rs. 2/- per share from the original face value of Rs. 10/- per share, w.e.f 16<sup>th</sup> January, 2024.
5. 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

  
Satyapriya Bandyopadhyay  
Partner  
(M. No.-058108)

**TRISHAKTI INDUSTRIES LIMITED**



UDIN: 24058108 BKF WK F 4405

**Director**

Place: Kolkata

Dated: 20<sup>th</sup> day of January, 2024