

# TRISHAKTI INDUSTRIES LTD.

(formally known as TRISHAKTI ELECTRONICS & INDUSTRIES LTD.)  
CIN NO. L31909WB1985PLC039462  
GSTIN No. 19AAACT915081ZH

Godrej Genesis, Salt Lake City, Sector – V,  
10<sup>th</sup> Floor, Unit No. 1007, Kolkata – 700 091, INDIA  
Phone: +91 33 40082489  
Fax : +91 33 2230 9479  
E-mail : info@trishakti.com  
Web : www.trishakti.com

May 09, 2024

The Manager Corporate Relationship Department BSE Limited 1st Floor, New Trading Wing, Rotunda Building, P J Towers, Dalal Street, Fort, Mumbai - 400001	The Company Secretary The Calcutta Stock Exchange Limited 7, Lyons Range Kolkata-700001
BSE Security Code: 531279	CSE Scrip Code: 10030166

## SUB: Outcome of Board Meeting held on May 09 2024

Respected Sir/Madam,

In continuation of our letter dated 30<sup>th</sup> April 2024, Pursuant to the Regulation 30 of the SEBI Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company, at its meeting held today, has inter alia:

(i) Approved the Audited Financial Statements (Standalone & Consolidated) for the year ended March 31, 2024 and the Audited Financial Results (Standalone & Consolidated) for the quarter / year ended March 31, 2024, as recommended by the Audit Committee; and

(ii) Recommended a Dividend of Rs. 0.15 per equity share of Rs. 2/- each for the financial year ended March 31, 2024. Dividend shall be paid on a pro-rata basis on partly paid equity shares in proportion to the face value paid-up.

(iii) M/s Sinharay & Co is appointed as an Internal Auditor of the Company.

(iv) Ms Neha Poddar, Practicing Company Secretary is appointed as a Secretarial Auditor of the Company.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following:

# TRISHAKTI INDUSTRIES LTD.

(formally known as TRISHAKTI ELECTRONICS & INDUSTRIES LTD.)  
CIN NO. L31909WB1985PLC039462  
GSTIN No. 19AAACT915081ZH

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(i) Audited Financial Results (Standalone & Consolidated) for the quarter / year ended March 31, 2024;

And

(ii) Auditors Reports with unmodified opinions on the aforesaid Audited Financial Results (Standalone & Consolidated)

The meeting of the Board of Directors commenced at 12:00 p.m. and concluded at 01:30 p.m.

We shall inform you in due course the date on which the Company will hold its Annual General Meeting for the year ended March 31, 2024 and the date from which dividend, if approved by the shareholders, will be paid or warrants thereof dispatched to the shareholders.

Please take the same on records and oblige

Thanking You,

Yours faithfully,

**For Trishakti Industries Limited**

TRISHAKTI INDUSTRIES LIMITED



Director

**Suresh Jhanwar**  
**Managing Director**  
**DIN: 00568879**

Enclosed: as stated above

## INDEPENDENT AUDITORS' REPORT

To The Board of Directors of TRISHAKTI INDUSTRIES LIMITED

Report on the Audit of the Standalone Annual Financial Results for the quarter and year ended March 31<sup>st</sup> 2024

### I. Opinion

We have audited the accompanying Statement of Standalone Annual Financial Results (the "Statement") of TRISHAKTI INDUSTRIES LIMITED ("the Company"), for the quarter and year ended March 31<sup>st</sup>, 2024, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Annual Financial Results:

- a. Is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- b. gives a True and Fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit after tax and other comprehensive income and other financial information for the year ended March 31<sup>st</sup> 2024.

### II. Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the "Act"). Our responsibilities under those SAs are further described in the "Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results" section of our report. We are independent of the Company in accordance with the "Code of Ethics" issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the standalone annual financial results.



**III. Responsibilities for the Standalone Annual Financial Results of Management, Board of Directors and those charged with governance**

These Standalone Annual Financial Results have been prepared on the basis of the Standalone Annual Financial Statements.

The Company's management and Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit, other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under section 133 of the Act and the accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Agreement.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial statements, management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so. The Board of Directors is also responsible for overseeing the Company's financial reporting process.



#### IV. Auditor's Responsibilities for the Audit of the Standalone Annual

##### Financial Results

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance,

but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to the standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management and Board of Directors.
- Conclude on the appropriateness of management's and Board of



Directors' use of the going concern basis of accounting in preparation of standalone financial statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters.

We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.





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anusree.lahiri@gmail.com

**G. BASU & CO.**  
CHARTERED ACCOUNTANTS

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

**V. Other Matters:**

The standalone annual financial results include the results for the quarter ended March 31<sup>st</sup>, 2024, being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the financial year which were subjected to limited review by us.

UDIN : 24054702 BKCELV 8180

Place of Signature : Kolkata

Dated : May 9<sup>th</sup>, 2024

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



(G. GUHA)  
Partner  
(M. No.-054702)

**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 standalone audited Financial Results for the quarter and year ended 31 March 2024

**PART I**

(Rs in lacs, except as otherwise stated)

Sl. No.	Particulars	Quarter ended			Year ended	
		31st March 2024	31st December 2023	31st March 2023	31st March 2024	31st March 2023
		(Audited) Refer Note-6	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1	Revenue from operations	4,243.27	2,273.53	481.97	10,682.02	1,933.68
2	Other Income	0.01	61.84	23.30	5.47	27.15
3	<b>Total Revenue (1+2)</b>	<b>4,243.28</b>	<b>2,335.36</b>	<b>505.27</b>	<b>10,687.49</b>	<b>1,960.83</b>
4	Expenses					
	a) Cost of materials consumed	-	-	-	-	-
	b) Purchase of Stock in Trade	4,789.72	1,970.84	382.43	10,597.33	1,699.80
	c) Changes in inventories of finished goods, work-in-progress and stock in trade	(553.29)	259.03	9.26	(311.75)	(111.74)
	d) Employee benefit expenses	19.60	21.63	21.20	79.84	80.03
	e) Finance Cost	12.60	4.48	3.34	22.45	8.06
	f) Depreciation & Amortisation expenses	11.35	11.43	7.80	37.98	28.21
	e) Other expenses *	(48.28)	32.91	91.79	190.23	193.00
	<b>Total expenses</b>	<b>4,231.70</b>	<b>2,300.32</b>	<b>515.82</b>	<b>10,616.08</b>	<b>1,897.36</b>
5	Profit before exceptional items and tax (3-4)	11.58	35.04	(10.55)	71.41	63.46
6	Exceptional item	-	-	-	-	-
7	Profit before tax (5-6)	11.58	35.04	(10.55)	71.41	63.46
8	Tax Expenses					
	(a) Current Tax	9.00	15.00	(3.00)	24.00	15.00
	(b) Deferred Tax	(3.14)	-	(2.77)	(3.14)	(2.77)
	<b>Total tax expenses</b>	<b>5.86</b>	<b>15.00</b>	<b>(5.77)</b>	<b>20.86</b>	<b>12.23</b>
9	Profit for the period/ year (7-8)	5.72	20.04	(4.79)	50.55	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)	1.82	3.63	(0.89)	0.03	20.68
11	<b>Total Comprehensive Income (after tax) (9+10)</b>	<b>7.54</b>	<b>23.67</b>	<b>(5.67)</b>	<b>50.58</b>	<b>71.91</b>
12	Paid up Equity Share Capital - Face Value Rs. 2/- each	298.68	298.68	298.68	298.68	298.68
13	Other equity				773.14	743.94
14	<b>Earnings per share of Rs. 2/- each (Not Annualised) (Refer Note-5)</b>					
	Basic ( Rupees)	0.04	0.13	(0.03)	0.34	0.34
	Diluted (Rupees)	0.04	0.13	(0.03)	0.34	0.34

Notes: As per "Annexure A" attached

\* During the quarter ended 31st March 2024, the Company has earned derivative income of Rs 87.17 lacs.

In terms of our report of even date

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



(G. GUHA)  
Partner  
(M. No.-054702)

UDIN: 24054702 BKCELV8180

Place: Kolkata

Dates: 9th May 2024

**TRISHAKTI INDUSTRIES LIMITED**



**Director**



**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 audited standalone segment wise Revenue, Result, Assets and liabilities for the quarter and year ended 31st Mar 2024

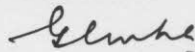
(Rs in lacs, except as otherwise stated)

Particulars	Quarter ended			Year ended	
	31st Mar 2024	31st Dec 2023	31st March 2023	31st March 2024	31st March 2023
	(Audited) Refer Note-6	(Unaudited)	(Unaudited)	(Audited)	(Audited)
<b>1. Segment Revenue</b>					
a. Finance Business	4,236.51	2,276.26	382.91	10,486.03	1,617.69
b. Commission & Consultancy Business	6.76	62.44	123.79	201.43	340.72
c. Unallocable	0.01	-3.34	(1.43)	0.03	2.42
<b>Total</b>	<b>4,243.28</b>	<b>2,335.36</b>	<b>505.27</b>	<b>10,687.49</b>	<b>1,960.83</b>
Less: Inter segment revenue	-	-	-	-	-
<b>Total Revenue</b>	<b>4,243.28</b>	<b>2,335.36</b>	<b>505.27</b>	<b>10,687.49</b>	<b>1,960.83</b>
<b>2. Segment Results</b>					
a. Finance Business	60.68	19.54	(94.38)	41.68	(108.79)
b. Commission & Consultancy Business	(37.26)	49.28	123.82	120.51	279.23
<b>Total segment profits before interest, tax and exceptional items</b>	<b>23.42</b>	<b>68.82</b>	<b>29.45</b>	<b>162.19</b>	<b>170.44</b>
Less: i) Finance Cost	12.60	4.47	3.34	22.45	8.06
ii) Other unallocable expenditure	(0.73)	29.30	36.66	68.34	98.92
Profit/(loss) from continuing operations before tax and exceptional items	11.58	35.04	(10.55)	71.41	63.46
Exception item	-	-	-	-	-
<b>Profit/(loss) from continuing operations before tax</b>	<b>11.58</b>	<b>35.04</b>	<b>(10.55)</b>	<b>71.41</b>	<b>63.46</b>
<b>3. Segment Assets</b>					
a. Finance Business	1,348.89	740.55	470.68	1,348.89	470.68
b. Commission & Consultancy Business	307.00	328.01	133.35	307.00	133.35
c. Unallocable	128.07	224.70	542.67	128.07	542.67
<b>Total Segment Assets (A)</b>	<b>1,783.96</b>	<b>1,293.26</b>	<b>1,146.69</b>	<b>1,783.96</b>	<b>1,146.69</b>
<b>4. Segment Liabilities</b>					
a. Finance Business	200.00	-	-	200.00	-
b. Commission & Consultancy Business	-	-	-	-	-
c. Unallocable	512.14	207.59	104.07	512.14	104.07
<b>Total Segment Liabilities (B)</b>	<b>712.14</b>	<b>207.59</b>	<b>104.07</b>	<b>712.14</b>	<b>104.07</b>
<b>Capital Employed (A-B)</b>	<b>1,071.82</b>	<b>1,085.68</b>	<b>1,042.62</b>	<b>1,071.81</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



(G. GUHA)  
Partner  
(M. No.-054702)

UDIN: 24054702 BKG ELV 8180  
Place: Kolkata  
Dates: 9th May 2024

TRISHAKTI INDUSTRIES LIMITED

Director

**Trishakti Industries Limited**  
**(Formerly known as Trishakti Electronics & Industries Limited)**  
**Balance Sheet as at March 31, 2024**


(All amounts in Rs Lacs, unless otherwise stated)

Particulars	As at March 31, 2024	As at March 31, 2023
<b>I) ASSETS</b>		
<b>1) NON CURRENT ASSETS</b>		
a) Property, Plant and Equipment & Intangible Assets		
i) Property, Plant and Equipment	106.85	68.28
ii) Intangible Assets	0.27	0.27
b) Financial assets		
(i) Investments	393.21	393.17
c) Other non-current assets	1.04	1.04
	<u>501.37</u>	<u>462.77</u>
<b>2) CURRENT ASSETS</b>		
a) Inventories	696.61	384.86
b) Financial assets		
(i) Trade receivables		
Billed	544.65	199.17
Unbilled	-	-
(ii) Cash and Cash Equivalents	8.28	56.23
(iii) Bank Balance other than (ii)	1.74	4.33
(iv) Loans	21.41	20.00
(v) Other Current Financial Assets	5.41	15.04
c) Current Tax assets	3.44	3.44
d) Other Current Assets	1.04	0.86
	<u>1,282.59</u>	<u>683.93</u>
<b>TOTAL ASSETS</b>	<u><u>1,783.96</u></u>	<u><u>1,146.70</u></u>
<b>II) EQUITY AND LIABILITIES</b>		
<b>1) EQUITY</b>		
a) Equity Share Capital	298.68	298.68
b) Other Equity	773.14	743.94
	<u>1,071.82</u>	<u>1,042.62</u>
<b>2) LIABILITIES</b>		
<b>i) NON-CURRENT LIABILITIES</b>		
a) Provisions	2.65	2.22
b) Deferred Tax Liabilities (Net)	26.85	29.98
	<u>29.50</u>	<u>32.20</u>
<b>ii) CURRENT LIABILITIES</b>		
a) Financial liabilities		
(i) Borrowings	265.82	37.61
(ii) Current Maturities of Long Term Borrowings	23.40	12.00
a) Trade Payable		
Outstanding dues of micro and small enterprises	-	-
Outstanding dues other than micro and small enterprises	-	-
(iii) Provisions	-	-
b) Other financial liabilities	375.55	12.33
(c) Income Tax Liabilities (Net)	17.87	9.93
	<u>682.64</u>	<u>71.87</u>
	<u>712.14</u>	<u>104.07</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u><u>1,783.96</u></u>	<u><u>1,146.70</u></u>

Notes: As per "Annexure A" attached

In terms of our report of even date

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

  
(G. GUHA)  
Partner  
(M. No.-054702)

TRISHAKTI INDUSTRIES LIMITED



UDIN: 24054702 BKC ELV 8180

Place: Kolkata

Dates: 9th May 2024

Director

Trishakti Industries Limited  
(Formerly known as Trishakti Electronics & Industries Limited)  
Cash Flow Statement for the year ended March 31, 2024

(All amounts in Rs Lacs, unless otherwise stated)

Particulars	2023 - 2024		2022 - 2023	
<b>A Cash Flow from Operating Activities</b>				
Net Profit before Tax and extra-ordinary items		71.41		63.46
Adjustment to reconcile profit before tax to Net Cash Flow provided by Operating Activities				
Depreciation	37.98		28.21	
Interest Received	-1.57		-19.09	
Dividend Received	-2.90		-15.78	
Interest Paid	22.45		8.06	
Profit/Loss on Sale of Property Plant & Equipment	-		-1.86	
Profit/Loss on Sale of Investments	-0.12		-5.77	
Provision for gratuity	0.43		-0.34	
Provision for loss on Equity Index Option Premium	-		-16.02	
		56.26		-22.59
<b>Operating Profit before Working Capital Changes</b>		127.67		40.87
Adjustment for increase / decrease in Inventories	-311.75		-111.74	
Adjustment for increase / decrease in Trade Receivables	-345.48		-133.11	
Adjustment for increase / decrease in Short Term Loans & Advances & Current Assets	8.03		382.40	
Adjustment for increase / decrease in Other Current Liabilities	363.22	-285.98	-39.49	98.06
<b>Cash Generated from Operation</b>		-158.31		138.93
Taxes Expenses		-16.36		0.27
<b>Cash Flow before Exceptional Items :</b>		-174.67		139.20
Exceptional Item	-		-	
Expenses not considered in Earlier years	1.19		-0.03	
Expenses Paid for discontinued activity	-		-	
		1.19		-0.03
<b>Net Cash from Operating Activities (A)</b>		-173.48		139.17
<b>B Cash Flow from Investing Activities :</b>				
Purchase of Property Plant & Equipment	-76.54		-15.29	
Sale of Property Plant & Equipment	-		3.50	
Purchase of Non-Current Investments	-		-202.97	
Purchase of Current Investments	-9.84			
Sale of Non-Current Investments	-		114.85	
Sale of Current Investments	9.95		-	
Dividend Received	2.90		15.78	
Interest Received	1.57		19.09	
<b>Net Cash from Investing Activities (B)</b>		-71.95		-65.05
<b>C Cash Flow from Financing Activities:</b>				
Adjustment for increase /Decrease in Long Term Borrowings	-		-	
Adjustment for increase /Decrease in Short Term Borrowings	239.61		-11.19	
Dividend Paid	-22.28		-22.28	
Interest Paid	-22.45		-8.06	
<b>Net Cash from Financing Activities (C)</b>		194.89		-41.53
<b>Net increase in Cash and Cash Equivalents (A+B+C)</b>		-50.54		32.59
Cash and Cash equivalents at the begining of the year	60.56		27.97	
Cash and Cash equivalents at the end of the year	10.02		60.56	
		-50.54		32.59

Note: Cash and Cash Equivalent include Rs. 1.74 lacs (previous year Rs. 4.33 lacs) in Unclaimed dividend & Share Application money pending allotment that are held for specific purposes.

Notes: As per "Annexure A" attached

In terms of our report of even date

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

  
(G. GUHA)  
Partner  
(M. No.-054702)

TRISHAKTI INDUSTRIES LIMITED

  
Director

UDIN: 24054702 BKC ELV8180

Place: Kolkata

Dates: 9th May 2024

**TRISHAKTI INDUSTRIES IMITED**  
(Formerly known as **TRISHAKTI ELECTRONICS & INDUSTRIES LIMITED**)  
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**CIN : L31909WB1985PLC039462**  
**Website: [www.trishakti.com](http://www.trishakti.com)**

**Annexure-A**

Notes to and forming part of the Statement of standalone audited financial results for the quarter and year ended 31st March 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 9<sup>th</sup> May 2024.
2. In compliance with Regulation 33 of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations 2015, a limited review of financial results for the quarter and year ended 31st March 2024 has been carried out by the Statutory auditors. The statutory auditors have expressed an unmodified audit opinion.
3. The Board of Directors have recommended a dividend of 15 paise per share of Rs 2/- each for the year ended 31<sup>st</sup> March 2024.
4. 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.
5. On and from the record date of 16<sup>th</sup> January 2024, the equity shares of the Company have been sub-divided, such that 1 (One) equity share having face value of Rs 10/- (Rs ten only) each fully paid up, stands sub divided into 5 (five) equity shares having face value of Rs 2/- (Rs two only) each, fully paid up, ranking Pari-passu in all respects. The earning per share for the prior periods have been restated considering the face value of Rs 2/- each in accordance with IND -AS 33- "Earning per shares".
6. The figures for the quarters ended March 31, 2024 and March 31, 2023 are the balancing figures between the audited figures in respect to full financial years and published unaudited year to date figures upto the year end of the third quarter of the relevant financial years which were under review
7. 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



(G. GUHA)  
Partner  
(M. No.-054702)

UDIN: 24054702 BKE ELV8180

Dated: 9<sup>th</sup> May 2024  
Place: Kolkata

**TRISHAKTI INDUSTRIES LIMITED**



**Director**

**INDEPENDENT AUDITORS' REPORT**

To The Board of Directors of TRISHAKTI INDUSTRIES LIMITED

Report on the Audit of the Consolidated Annual Financial Results FOR THE quarter and year ended March 31<sup>st</sup> 2024

**I. Opinion**

We have audited the accompanying Statement of Consolidated Annual 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 and year ended March 31<sup>st</sup>, 2024, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and on consideration of the report of the auditor of the subsidiary, the aforesaid Consolidated Financial Results:

a. Include the annual financial results of the following entities:

The Holding Company- Trishakti Industries Limited and  
its Subsidiary- Trishakti Capital Limited;

b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and

c. gives a True and Fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit after tax and other comprehensive income and other financial information of the Group for the year ended March 31<sup>st</sup> 2024.

**II. Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the "Act"). Our responsibilities under those SAs are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results" section of our report. We are independent of the

Independent Auditors Report on the Consolidated Annual Financial Results of TRISHAKTI INDUSTRIES LTD for the Quarter and Year ended 31<sup>st</sup> March 2024 Page 1 of 6





Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the Consolidated annual financial results.

**III. Responsibilities for the Consolidated Annual Financial Results of Management, Board of Directors and those charged with governance**

These Consolidated Annual Financial Results have been prepared on the basis of the Consolidated Annual Financial Statements.

The Holding Company's management and Board of Directors are responsible for the preparation and presentation of these Consolidated financial results that give a true and fair view of the net profit, other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under section 133 of the Act and the accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Agreement.

The respective managements and board of directors of the companies in the Group are responsible for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the respective Companies and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated annual financial results, the respective managements and board of directors of the companies in the Group are responsible for assessing the ability of each entity to continue as going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it either intends to liquidate the Company or to cease operations, or have no realistic alternative but to do so. The respective Board of Directors

Independent Auditors Report on the Consolidated Annual Financial Results of TRISHAKTI INDUSTRIES LTD for the Quarter and Year ended 31<sup>st</sup> March 2024 Page 2 of 6





of the companies in the Group are also responsible for overseeing the Company's financial reporting process.

**IV. Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results**

Our objectives are to obtain reasonable assurance about whether the consolidated annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the companies have adequate internal financial controls with reference to the consolidated financial statements in place and the operating effectiveness of such controls.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management and Board of Directors.
- Conclude on the appropriateness of management's and Board of Directors' use of the going concern basis of accounting in preparation of financial statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern.
- If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial statements/financial information or the entities with the Group, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement, of which we are the independent auditors. For the other entities included in the Statement, which have been audited by the other auditor, such other auditor remains responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters.

We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

#### **V. Other Matters:**

The Consolidated annual financial results include the audited financial results of the subsidiary, whose financial statements, before consolidation adjustments, reflect total assets of Rs. 149.39 Lakhs as at March 31<sup>st</sup>, 2024, total income of Rs. 26.95 Lakhs, net profit after tax of Rs. 19.59 Lakhs and net cash flow of Rs. (8.56) Lakhs, for the year ended on that date, as considered in the consolidated annual financial results, which have been audited by another auditor whose report on the financial statements has been furnished to us by the management of the Holding Company.

Our opinion on the consolidated annual financial results, in so far as it relates to the amounts and disclosures in respect of the subsidiary, is solely reliant on the report of the auditor of the subsidiary and is not modified in this respect.



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anusree.lahiri@gmail.com

**G. BASU & CO.**  
CHARTERED ACCOUNTANTS

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

The Statement includes the consolidated financial results for the quarter ended March 31<sup>st</sup> 2024, being the balancing figures between the audited consolidated figures in respect of the full financial year and the published unaudited year to date consolidated figures up to the third quarter of the current financial year, which were subject to limited review by us.

I. Opinion


We have audited the accompanying Statement of Consolidated Annual 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 and year ended March 31<sup>st</sup>, 2024, being compiled by the Company pursuant to the requirements of Regulation 34 of the SEBI (Listing Regulations) and Disclosures Requirements (Regulations) and as amended in "Listing Regulations".

UDIN : 24054702 BKCELW8376

Place of Signature : Kolkata

Dated : May 9<sup>th</sup>, 2024

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

  
(G. GUHA)  
Partner  
(M. No.-054702)

The Holding Company - Trishakti Industries Limited and its Subsidiary - Trishakti Capital Finance Limited are presented in accordance with the requirements of Regulation 34 of the Listing Regulations, and give a true and fair view in conformity with the accounting and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit after tax and other comprehensive income and other financial information of the Group for the quarter and year ended March 31<sup>st</sup> 2024.

II. Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those SAs are further defined in the "Chartered Accountant's Responsibilities for the Audit of the Consolidated Financial Results" section of our report which are deemed part of the

**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  
CIN : L31909WB1985PLC039462  
PHONE NO : +91 33 40050473  
WEBSITE : www.trishakti.com

Statement of Consolidated Audited Financial Results for the quarter and year ended 31st March 2024

**PART I**

(Rs in lacs, except as otherwise stated)

Sl. No.	Particulars	Quarter ended			Year ended	
		31st March 2024	31st Dec 2023	31st March 2023	31st March 2024	31st March 2023
		(Audited) Refer Note-6	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1	Revenue from operations	5,384.37	3,232.60	699.81	13,490.75	2,143.16
2	Other Income	0.01	66.11	22.04	5.47	25.89
3	<b>Total Revenue (1+2)</b>	<b>5,384.38</b>	<b>3,298.70</b>	<b>721.85</b>	<b>13,496.22</b>	<b>2,169.05</b>
4	Expenses					
	a) Cost of materials consumed	-	-	-	-	-
	b) Purchase of Stock in Trade	5,864.25	3,016.08	644.73	13,438.03	1,937.37
	c) Changes in inventories of finished goods, work-in-progress and stock in trade	(517.02)	162.77	(56.69)	(405.17)	(152.96)
	d) Employee benefit expenses	20.21	22.25	21.96	82.32	80.64
	e) Finance Cost	14.07	4.48	3.60	23.92	8.72
	f) Depreciation & Amortisation expenses	12.23	11.80	7.80	39.23	28.21
	e) Other expenses *	(44.32)	40.57	107.18	219.54	200.29
	<b>Total expenses</b>	<b>5,349.43</b>	<b>3,257.94</b>	<b>728.58</b>	<b>13,397.87</b>	<b>2,102.27</b>
5	Profit before exceptional items and tax (3-4)	34.96	40.77	(6.74)	98.36	66.78
6	Exceptional item	-	-	-	-	-
7	Profit before tax (5-6)	34.96	40.77	(6.74)	98.36	66.78
8	Tax Expenses					
	(a) Current Tax	15.25	15.00	(1.87)	31.25	16.00
	(b) Deferred Tax	(3.03)	-	(2.77)	(3.03)	(2.77)
	<b>Total tax expenses</b>	<b>12.22</b>	<b>15.00</b>	<b>(4.64)</b>	<b>28.22</b>	<b>13.23</b>
9	Profit for the period/ year (7-8)	22.74	25.77	(2.10)	70.14	53.55
	Attributable to					
	Owners of the parent	20.71	25.49	(2.12)	68.95	53.41
	Non Controlling Interest	1.04	0.29	0.02	1.19	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 Attributable to	1.82	3.62	(0.89)	0.03	20.68
	Owners of the parent	1.82	3.62	(0.89)	0.03	20.68
	Non Controlling Interest	-	-	-	-	-
11	<b>Total Comprehensive Income (after tax) (9+10)</b>	<b>24.55</b>	<b>29.39</b>	<b>(2.98)</b>	<b>70.18</b>	<b>74.23</b>
	Attributable to					
	Owners of the parent	23.53	29.12	(3.01)	68.98	74.09
	Non Controlling Interest	1.04	0.29	0.02	1.19	0.14
12	Paid up Equity Share Capital - Face Value Rs. 2/- each	298.68	298.68	298.68	298.68	298.68
13	Other equity	-	-	-	793.72	746.12
14	<b>Earning per share of Rs. 2/- each (Not Annualised) (Refer Note-5)</b>					
	Basic ( Rupees)	0.15	0.17	(0.01)	0.47	0.36
	Diluted (Rupees)	0.15	0.17	(0.01)	0.47	0.36

Notes: As per "Annexure A" attached

\* During the quarter ended 31st March 2024, the Company has earned derivative income of Rs 87.17 lacs.

Notes: As per "Annexure A" attached

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

  
(G. GUHA)  
Partner  
(M. No.-054702)

**TRISHAKTI INDUSTRIES LIMITED**



Director

UDIN: 24054702 BKC ELW 8376

Place: Kolkata

Dates: 9th May 2024



**TRISHAKTI INDUSTRIES LIMITED**  
(Formerly known as TRISHAKTI ELECTRONICS AND INDUSTRIES LIMITED)  
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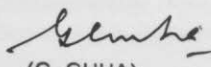
Statement of Consolidated Audited segment wise Revenue, Result, Assets and liabilities for the quarter and year ended 31st March 2024

(Rs in lacs, except as otherwise stated)

Particulars	Quarter ended			Year ended	
	31st March 2024	31st December 2023	31st March 2023	31st March 2024	31st March 2023
	(Audited) Refer Note-6	(Unaudited)	(Unaudited)	(Audited)	(Audited)
<b>1. Segment Revenue</b>					
a. Finance Business	5,379.80	3,235.42	574.65	13,290.76	1,809.34
b. Commission & Consultancy Business	8.58	64.62	148.62	205.43	357.27
c. Unallocable	-3.99	(1.33)	(1.43)	0.03	2.44
<b>Total</b>	<b>5,384.38</b>	<b>3,298.72</b>	<b>721.85</b>	<b>13,496.22</b>	<b>2,169.05</b>
Less: Inter segment revenue	-	-	-	-	-
<b>Total Revenue</b>	<b>5,384.38</b>	<b>3,298.72</b>	<b>721.85</b>	<b>13,496.22</b>	<b>2,169.05</b>
<b>2. Segment Results</b>					
a. Finance Business	95.03	22.30	(94.38)	76.55	(111.15)
b. Commission & Consultancy Business	-37.50	50.97	132.11	121.23	295.57
<b>Total segment profits before interest, tax and exceptional</b>	<b>57.53</b>	<b>73.27</b>	<b>37.73</b>	<b>197.78</b>	<b>184.42</b>
Less: i) Finance Cost	14.07	4.47	2.28	23.92	8.73
ii) Other unallocable expenditure	8.50	28.02	42.19	75.51	108.91
Profit/(loss) from continuing operations before tax and exceptional items	34.96	40.77	(6.74)	98.36	66.78
Exception item	-	-	-	-	-
<b>Profit/(loss) from continuing operations before tax</b>	<b>34.96</b>	<b>40.77</b>	<b>(6.74)</b>	<b>98.36</b>	<b>66.78</b>
<b>3. Segment Assets</b>					
a. Finance Business	1,389.65	872.17	511.91	1,389.65	511.91
b. Commission & Consultancy Business	307.00	331.17	174.40	307.00	174.40
c. Unallocable	142.80	219.85	564.17	142.80	564.17
<b>Total Segment Assets (A)</b>	<b>1,839.45</b>	<b>1,423.19</b>	<b>1,250.48</b>	<b>1,839.45</b>	<b>1,250.48</b>
<b>4. Segment Liabilities</b>					
a. Finance Business	218.44	41.44	-	218.44	-
b. Commission & Consultancy Business	-	-	-	-	-
c. Unallocable	521.18	284.10	105.54	521.18	105.54
<b>Total Segment Liabilities (B)</b>	<b>739.62</b>	<b>325.54</b>	<b>105.54</b>	<b>739.62</b>	<b>105.54</b>

Notes: As per "Annexure A" attached

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

  
(G. GUHA)  
Partner  
(M. No.-054702)

UDIN: 24054702 BKCELW8376  
Place: Kolkata  
Dates: 9th May 2024

**TRISHAKTI INDUSTRIES LIMITED**



**Director**



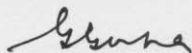
**Trishakti Industries Limited**  
**(Formerly known as Trishakti Electronics & Industries Limited)**  
**Consolidated Balance Sheet as at March 31, 2024**

(All amounts in Rs Lacs, unless otherwise stated)

Particulars	As at March 31, 2024	As at March 31, 2023
<b>I) ASSETS</b>		
<b>1) NON CURRENT ASSETS</b>		
a) Property, Plant and Equipment & Intangible Assets		
i) Property, Plant and Equipment	108.00	68.28
ii) Intangible Assets	1.05	0.27
b) Financial assets		
(i) Investments	299.31	299.27
c) Other non-current assets	1.04	1.04
d) Other non-financial assets	1.33	1.50
	<u>410.74</u>	<u>370.36</u>
<b>2) CURRENT ASSETS</b>		
a) Inventories	831.26	426.09
b) Financial assets		
(i) Trade receivables		
Billed	544.67	240.22
Unbilled	-	-
(ii) Cash and Cash Equivalents	19.75	76.25
(iii) Bank Balance other than (ii)	1.74	4.33
(iv) Loans	21.41	20.00
(v) Other Current Financial Assets	5.41	15.04
c) Current Tax assets	3.44	3.44
d) Other Current Assets	1.04	0.86
	<u>1,428.72</u>	<u>786.22</u>
<b>TOTAL ASSETS</b>	<u>1,839.45</u>	<u>1,156.59</u>
<b>II) EQUITY AND LIABILITIES</b>		
<b>1) EQUITY</b>		
a) Equity Share Capital	298.68	298.68
b) Other Equity	793.72	746.12
c) Non Controlling Interest	7.43	6.24
	<u>1,099.83</u>	<u>1,051.04</u>
<b>2) LIABILITIES</b>		
<b>i) NON-CURRENT LIABILITIES</b>		
a) Provisions	2.65	2.22
b) Deferred Tax Liabilities (Net)	26.96	29.98
	<u>29.61</u>	<u>32.20</u>
<b>ii) CURRENT LIABILITIES</b>		
a) Financial liabilities		
(i) Borrowings	265.82	37.61
(ii) Current Maturities of Long Term Borrowings	23.40	12.00
a) Trade Payable		
Outstanding dues of micro and small enterprises	-	-
Outstanding dues other than micro and small enterprises	18.44	-
(iii) Provisions	-	-
b) Other financial liabilities	377.40	13.04
(c) Income Tax Liabilities (Net)	24.95	10.69
	<u>710.01</u>	<u>73.34</u>
	<u>739.62</u>	<u>105.54</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u>1,839.45</u>	<u>1,156.59</u>

Notes: As per "Annexure A" attached

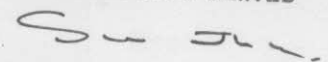
**For G. BASU & CO.**  
Chartered Accountants  
R. No.-301174E

  
(G. GUHA)  
Partner  
(M. No.-054702)

UDIN: 24054702 BKCELW8376

Dates: 9th May 2024  
Place: Kolkata

**TRISHAKTI INDUSTRIES LIMITED**



**Director**

(All amounts in Rs Lacs, unless otherwise stated)

Particulars	2023 - 2024		2022 - 2023	
<b>A Cash Flow from Operating Activities</b>				
Net Profit before Tax and extra-ordinary items		98.36		66.78
Adjustment to reconcile profit before tax to Net Cash Flow provided by Operating Activities				
Depreciation	39.23		28.21	
Interest Received	-3.61		-17.87	
Dividend Received	-3.05		-15.78	
Interest Paid	21.99		8.06	
Profit/Loss on Sale of Property Plant & Equipment	-		-1.86	
Profit/Loss on Sale of Investments	-0.24		-5.77	
Preliminary Exp written off	0.17		0.17	
Provision for gratuity	0.43		-0.34	
Provision for loss on Equity Index Option Premium	-		-16.02	
		54.91		-21.20
<b>Operating Profit before Working Capital Changes</b>		153.26		45.58
Adjustment for increase / decrease in Inventories	-405.17		-152.96	
Adjustment for increase / decrease in Trade Receivables	-304.45		-174.16	
Adjustment for increase / decrease in Short Term Loans, Advances & Current Assets	26.47		386.83	
Adjustment for increase / decrease in Other Current Liabilities	364.36	-318.79	-38.79	20.93
<b>Cash Generated from Operation</b>		-165.52		66.51
Tax Expenses		-17.29		0.04
<b>Cash Flow before Exceptional Items :</b>		-182.81		66.55
Exceptional Item	-		-	
Expenses not considered in Earlier years	1.19		-0.03	
Expenses Paid for discontinued activity	-		-	
		1.19		-0.03
<b>Net Cash from Operating Activities (A)</b>		-181.61		66.52
<b>B Cash Flow from Investing Activities :</b>				
Purchase of Property Plant & Equipment	-79.72		-15.29	
Sale of Property Plant & Equipment	-		3.50	
Purchase of Non-Current Investments	-9.84		-109.07	
Purchase of Current Investments	-62.83		-	
Sale of Non-Current Investments	-		114.85	
Sale of Current Investments	72.91		-	
Dividend Received	3.05		15.78	
Interest Received	3.61		17.87	
<b>Net Cash from Investing Activities (B)</b>		-72.82		27.63
<b>C Cash Flow from Financing Activities:</b>				
Adjustment for increase /Decrease in Long Term Borrowings	-		-	
Adjustment for increase /Decrease in Short Term Borrowings	239.61		-11.19	
Dividend Paid	-22.28		-22.28	
Interest Paid	-21.99		-8.06	
<b>Net Cash from Financing Activities (C)</b>		195.34		-41.53
<b>Net increase in Cash and Cash Equivalents (A+B+C)</b>		-59.10		52.61
Cash and Cash equivalents at the beginning of the year *	80.58		27.97	
Cash and Cash equivalents at the end of the year *	21.48		80.58	
		-59.10		52.61

\* Cash and Cash Equivalent include Rs. 1.74 lacs (previous year Rs. 4.33 lacs) in Unclaimed dividend & Share Application money pending allotment that are held for specific purposes.

Notes: As per "Annexure A" attached

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

UDIN: 24054702 BKE

Place: Kolkata

Dates: 9th May 2024

*G. Guha*  
(G. GUHA)  
Partner  
(M. No.-054702)

TRISHAKTI INDUSTRIES LIMITED

*S. S. S.*  
Director


**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  
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 Consolidated Audited annual financial results for the quarter and year ended 31st March 2024:

1. The above financial results were reviewed by the Audit Committee of the holding company & subsidiary company and thereafter the Board of Directors has approved the above results at their respective meetings held on 9th May 2024.
2. In compliance with Regulation 33 of the Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations 2015, an audited of consolidated annual financial results for the quarter and year ended 31st March 2024 has been carried out by the Statutory auditors. The statutory auditors have expressed an unmodified audit opinion.
3. The Board of Directors of the Parent Company has recommended a dividend of 15 paise per Equity share of INR 2/- each fully paid up for the financial year 2023-24 subject to approval of the shareholders at the ensuing Annual General Meeting
4. 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.
5. During the quarter ended 31st March 2024, the equity shares of the Parent Company were split/ sub-divided such that each equity share having face value of INR 10/- (Rupees Ten only) fully paid-up, was sub-divided into five (5) equity shares having face value of INR 2/- (Rupees Two only) each, fully paid-up with effect from 16th January 2024 (Record Date). The Earnings Per Share (EPS) numbers of the quarter and year ended 31st March 2023 presented above have been restated to give effect of the share split.
6. The figures for the quarters ended March 31, 2024 and March 31, 2023 are the balancing figures between the audited figures in respect to full financial years and published unaudited year to date figures upto the year end of the third quarter of the relevant financial years which were under review
7. The Figures for the previous periods/year are re-classified/re-arranged/regrouped wherever necessary to conform to the current period/year's classification.

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

  
(G. GUHA)  
Partner  
(M. No.-054702)

UDIN: 24054702 BKC ELW 8326

Dated: 9<sup>th</sup> May 2024  
Place: Kolkata

TRISHAKTI INDUSTRIES LIMITED



Director