

TRISHAKTI ELECTRONICS & INDUSTRIES LTD.

CIN NO. L31909WB1985PLC039462
GSTIN No. 19AAACT915081ZH

Godrej Genesis, Salt Lake City, Sector – V,
10th 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 20, 2023

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 20, 2023

Respected Sir/Madam,

In continuation of our letter dated 05th May 2023, 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, 2023 and the Audited Financial Results (Standalone & Consolidated) for the quarter / year ended March 31, 2023, as recommended by the Audit Committee; and
- (ii) Recommended a Dividend of Rs. 0.75 per equity share of Rs. 10/- each for the financial year ended March 31, 2023. 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 ELECTRONICS & INDUSTRIES LTD.

CIN NO. L31909WB1985PLC039462
GSTIN No. 19AAACT915081ZH

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10th Floor, Unit No. 1007, Kolkata – 700 091, INDIA
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Web : www.trishakti.com

(i) Audited Financial Results (Standalone & Consolidated) for the quarter / year ended March 31, 2023;

And

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

The meeting of the Board of Directors commenced at 01:00 p.m. and concluded at 01:35 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, 2023 and the date from which dividend, if approved by the shareholders, will be paid or warrants thereof dispatched to the shareholders.

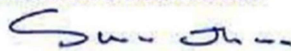
Please take the same on records and oblige

Thanking You,

Yours faithfully,

For Trishakti Electronics and Industries Limited

Trishakti Electronics & Industries Ltd.


Director.

Suresh Jhanwar

Managing Director

DIN: 00568879

Enclosed: as stated above

To The Board of Directors of TRISHAKTI ELECTRONICS & INDUSTRIES LIMITED
Report on the Audit of the Standalone Annual Financial Results

I. Opinion

We have audited the accompanying standalone annual financial results of **TRISHAKTI ELECTRONICS & INDUSTRIES LIMITED** ("the Company"), for the year ended 31st March 2023 being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("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. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations, and
- b. give 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, other comprehensive income and other financial information for the year ended 31st March, 2023.

II. Basis for Opinion

We conducted our audit in accordance with Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards 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 (the ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made there-under, 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 we have obtained is sufficient and appropriate to provide a basis for our opinion on the annual financial results.

III. Management's and Board of Directors Responsibilities for the Standalone Annual Financial Results

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 annual 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 Regulations.



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 statement that give a true and fair view in accordance with the Accounting Standards and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the management is 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 it either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are 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 standalone annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's 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 Standards on Auditing ('the 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 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 standalone annual financial results, 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 system 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.
- Conclude on the appropriateness of management's use of the going concern basis of accounting 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 auditor's 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 auditor's 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 standalone annual financial results, including the disclosures, and whether the standalone annual financial results 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 auditor's 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:

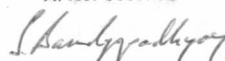
The standalone annual financial results include the results for the quarter ended 31st March 2023, being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the financial year which were subject to limited review by us.

UDIN : 23058108 B5TO JV 6666

Place of Signature : Kolkata

Dated: May 20th , 2023

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


Satyapriya Bandyopadhyay
Partner
(M. No.-058108)

Statement of standalone audited Financial Results for the quarter and year ended 31 Mar 2023


PART I

(Rs in lacs, except as otherwise stated)

Sl. No.	Particulars	Quarter ended			Year ended	
		31st March 2023	31st Dec 2022	31st March 2022	31st March 2023	31st March 2022
		(Audited) Refer Note:	(Unaudited)	(Audited) Refer Note: 6	(Audited)	(Audited)
1	Revenue from operations	481.97	698.33	764.25	1,933.68	2,649.51
2	Other Income	23.30	2.09	55.87	27.15	129.96
3	Total Revenue (1+2)	505.27	700.42	820.12	1,960.83	2,779.46
4	Expenses					
	a) Cost of materials consumed	-	-	-	-	-
	b) Purchase of Stock in Trade	382.43	756.28	862.24	1,699.80	2,819.58
	c) Changes in inventories of finished goods, work-in-progress and stock in trade	9.26	(162.11)	(97.66)	(111.74)	(273.12)
	d) Employee benefit expenses	21.20	19.45	20.81	80.03	63.09
	e) Finance Cost	3.34	1.54	7.57	8.06	12.75
	f) Depreciation & Amortisation expenses	7.80	6.96	8.05	28.21	19.58
	e) Other expenses	91.79	47.20	22.65	193.00	76.17
	Total expenses	515.82	669.34	823.66	1,897.37	2,718.05
5	Profit before exceptional items and tax (3-4)	(10.55)	31.08	(3.54)	63.46	61.42
6	Exceptional item	-	-	-	-	-
7	Profit before tax (5-6)	(10.55)	31.08	(3.54)	63.46	61.42
8	Tax Expenses					
	(a) Current Tax	(3.00)	7.27	6.00	15.00	10.00
	(b) Deferred Tax	(2.77)	-	0.17	(2.77)	(0.17)
	Total tax expenses	(5.77)	7.27	6.17	12.23	9.83
9	Profit for the period/ year (7-8)	(4.79)	23.81	2.63	51.23	51.59
10	Other Comprehensive Income (net of tax)					
	Items that will not be reclassified to Profit & Loss					
	Fair value changes of Non-current Investment (net of taxes)	(0.89)	76.13	16.85	20.68	12.27
11	Total Comprehensive Income (after tax) (9+10)	(5.67)	99.94	19.48	71.91	63.85
12	Paid up Equity Share Capital - Face Value Rs. 10/- each	298.68	298.68	298.68	298.68	298.68
13	Other equity					693.16
14	Earning per share of Rs. 10/- each (Not Annualised)					
	Basic (Rupees)	(0.16)	0.80	0.09	1.72	1.74
	Diluted (Rupees)	(0.16)	0.80	0.09	1.72	1.74

Notes: As per "Annexure A" attached

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


Satyapriya Bandyopadhyay
Partner
(M. No.-058108)

TRISHAKTI ELECTRONICS & INDUSTRIES LTD.



Director

UDIN: 23058108 BGT0 JV6666

DATE: 20TH MAY 2023
PLACE: KOLKATA

TRISHAKTI ELECTRONICS & INDUSTRIES LIMITED
GODREJ GENESIS, SALT LAKE CITY, SECTOR-V 10TH FLOOR, UNIT NO-1007, KOLKATA -700091
CIN : L31909WB1985PLC039462
PHONE NO : +91 33 4005 0473
WEBSITE : www.trishakti.com

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(Rs in lacs, except as otherwise stated)

Particulars	Quarter ended			Year ended	
	31st March 2023	31st Dec 2022	31st March 2022	31st March 2023	31st March 2022
	(Audited) Refer Note: 6	(Unaudited)	(Audited) Refer Note: 6	(Audited)	(Audited)
1. Segment Revenue					
a. Equity, Stock etc	382.91	589.82	764.24	1,617.69	2,646.68
b. Commission Business	123.79	108.51	-	340.72	2.83
c. Unallocable	(1.43)	2.09	55.87	2.42	129.96
Total	505.27	700.42	820.10	1,960.83	2,779.47
Less: Inter segment revenue	-	-	-	-	-
Total Revenue	505.27	700.42	820.10	1,960.83	2,779.46

2. Segment Results					
a. Equity, Stock etc	(94.38)	(30.43)	(12.93)	(108.79)	44.25
b. Commission Business	123.82	97.99	(21.22)	279.23	(41.89)
Total segment profits before interest, tax and exceptional items	29.45	67.56	(34.15)	170.44	2.36
Less: i) Finance Cost	3.34	1.54	7.57	8.06	12.75
ii) Other unallocable expenditure	(38.17)	34.94	(38.17)	(115.04)	46.31
Profit/(loss) from continuing operations before tax and exceptional items	64.28	31.08	(3.54)	63.46	61.42
Exceptional item	-	-	-	-	-
Profit/(loss) from continuing operations before tax	64.28	31.08	(3.54)	63.46	61.42

3. Segment Assets					
a. Finance Business	470.68	948.46	742.46	470.68	742.46
b. Commission Business	133.35	79.46	-	133.35	-
c. Unallocable	542.66	129.07	405.67	542.66	405.67
Total Segment Assets (A)	1,146.69	1,156.99	1,148.14	1,146.69	1,148.13

4. Segment Liabilities					
a. Finance Business	-	-	84.27	-	84.27
b. Commission Business	-	-	-	-	-
c. Unallocable	104.07	109.10	72.02	104.07	72.02
Total Segment Liabilities (B)	104.07	109.10	156.29	104.07	156.29

Capital Employed (A-B)	1,042.61	1,047.89	991.84	1,042.61	991.84
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Notes: As per "Annexure A" attached

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


Satyapriya Bandyopadhyay
Partner
(M. No.-058108)

TRISHAKTI ELECTRONICS & INDUSTRIES LTD.



Director

UDIN: 23058108 BGTOTV 6666

DATE: 20TH MAY 2023

PLACE: KOLKATA

Standalone Balance Sheet as at 31st March 2023

(All amounts in Rs Lacs, unless otherwise stated)

Particulars	As at March 31, 2023	As at March 31, 2022
ASSETS		
NON CURRENT ASSETS		
a) Property, plant and equipment & Intangible Assets		
i) Property, plant and equipment	68.28	82.75
ii) Intangible Assets	0.27	0.36
b) Financial assets		
(i) Investments	393.17	270.92
c) Other non-current assets	1.04	3.44
	462.77	357.47
CURRENT ASSETS		
a) Inventories	384.86	273.12
b) Financial assets		
(i) Investments	-	-
(ii) Trade receivables		
Billed	199.17	66.06
Unbilled	-	-
(iii) Cash and Cash Equivalents	56.23	27.39
(iv) Bank Balance other than (ii)	4.33	0.58
(v) Loans	20.00	403.27
(vi) Other Current Financial Assets	15.04	14.65
c) Current Tax assets	3.44	5.21
d) Other Current Assets	0.86	0.38
	683.93	790.66
TOTAL ASSETS	1,146.70	1,148.13
EQUITY AND LIABILITIES		
EQUITY		
a) Equity Share Capital	298.68	298.68
b) Other Equity	743.94	693.16
	1,042.62	991.84
LIABILITIES		
NON-CURRENT LIABILITIES		
a) Provisions	2.22	1.25
b) Deferred Tax Liabilities (Net)	29.98	25.08
	32.20	26.33
CURRENT LIABILITIES		
a) Financial liabilities		
(i) Borrowings	37.61	49.61
(ii) Current Maturities of Long Term Borrowings	12.00	11.19
a) Trade Payable		
Outstanding dues of micro and small enterprises	-	-
Outstanding dues other than micro and small enterprises	-	-
(iii) Provisions	-	17.33
b) Other financial liabilities	12.33	51.82
(c) Income Tax Liabilities (Net)	9.93	-
	71.87	129.95
	104.07	156.29
TOTAL EQUITY AND LIABILITIES	1,146.70	1,148.13

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


Satyapriya Bandyopadhyay
Partner
(M. No.-058108)

UDIN: 23058108570 JV 6666

DATE: 20TH MAY 2023

PLACE: KOLKATA

TRISHAKTI ELECTRONICS & INDUSTRIES LTD.



Director

(All amounts in Rs Lacs, unless otherwise stated)

Particulars	2022 - 2023		2021 - 2022	
A Cash Flow from Operating Activities				
Net Profit before Tax and extra-ordinary items		63.46		61.42
Adjustment to reconcile profit before tax to Net Cash Flow provided by Operating Activities				
Depreciation	28.21		19.58	
Interest Received	-19.08		-59.73	
Interest Paid	8.06		12.75	
Profit/Loss on Sale of Property Plant & Equipment	-1.86		-6.74	
Profit/Loss on Sale of Investments	-5.77		4.43	
Provision for gratuity	-0.34		1.31	
Provision for loss on Equity Index Option Premium	-16.02		16.02	
		-6.80		-12.38
Operating Profit before Working Capital Changes		56.66		49.04
Adjustment for increase / decrease in Inventories	-111.74		-273.12	
Adjustment for increase / decrease in Trade Receivables	-133.11		-66.06	
Adjustment for increase / decrease in Short Term Loans & Advances & Current Assets	382.40		235.94	
Adjustment for increase / decrease in Other Current Liabilities	-39.49	98.06	46.94	-56.31
Cash Generated from Operation		154.72		-7.26
Taxes Expenses		0.27		-11.97
Cash Flow before Exceptional Items :		154.99		-19.23
Exceptional Item	-		-	
Expenses not considered in Earlier years	-0.03		-0.18	
Expenses Paid for discontinued activity	-		-	
		-0.03		-0.18
Net Cash from Operating Activities (A)		154.96		-19.41
B Cash Flow from Investing Activities :				
Purchase of Property Plant & Equipment	-15.29		-73.27	
Sale of Property Plant & Equipment	3.50		12.21	
Investment in Subsidiary	-93.90			
Purchase of Non-Current Investments	-109.07		-	
Sale of Non-Current Investments	114.85		55.02	
Interest Received	19.08		59.73	
Net Cash from Investing Activities (B)		-80.84		53.69
C Cash Flow from Financing Activities:				
Adjustment for increase /Decrease in Long Term Borrowings	-		-	
Adjustment for increase /Decrease in Short Term Borrowings	-11.19		15.03	
Dividend Paid	-22.28		-14.85	
Interest Paid	-8.06		-12.75	
Net Cash from Financing Activities (C)		-41.53		-12.58
Net increase in Cash and Cash Equivalents (A+B+C)		32.59		21.71
Cash and Cash equivalents at the beginning of the year	27.97		6.26	
Cash and Cash equivalents at the end of the year	60.56		27.97	
		32.59		21.71

Note : Cash and Cash Equivalent include Rs. 4.33 lacs (previous year Rs. 0.58 lacs) in Unclaimed dividend & Share Application money pending allotment that are held for specific purposes.

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

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

TRISHAKTI ELECTRONICS & INDUSTRIES LTD.

Sun Jun

Director

UDIN : 23058108 BGTOTV6666
Kolkata, the 20th day of May, 2023

TRISHAKTI ELECTRONICS & 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

Annexure-A

Notes to and forming part of the Statement of standalone audited financial results for the quarter and year ended 31st March 2023:

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 20th May 2023.
2. In compliance with Regulation 33 of the Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations 2015, an audit of financial results for the quarter and year ended 31st March 2023 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 75 paise per share for the year ended 31st March 2023 aggregating to Rs. 22.28 lacs.
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. The Indian Parliament has approved the Code on Social Security, 2020 which would impact the contributions by the company towards Provident Fund and Gratuity. The Ministry of Labour and Employment has released draft rules for the Code on Social Security, 2020 on November 13, 2020, and has invited suggestions from stakeholders which are under active consideration by the Ministry. The Company will assess the impact and its evaluation once the subject rules are notified and will give appropriate impact in its financial statements in the period in which, the Code becomes effective and the related rules to determine the financial impact are published.
6. The figures for the quarters ended March 31, 2023 and March 31, 2022 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


Satyapriya Bandyopadhyay
Partner
(M. No.-058108)

TRISHAKTI ELECTRONICS & INDUSTRIES LTD.



Director

UDIN: 23 058108 BGTOTV 6666

Dated: 20th May, 2023

Place: Kolkata

To The Board of Directors of TRISHAKTI ELECTRONICS & INDUSTRIES LIMITED
Report on the Audit of the Consolidated Annual Financial Results

I. Opinion

We have audited the accompanying consolidated annual financial results 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 year ended 31st March 2023 being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("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 annual financial results:

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

The Holding Company - Trishakti Electronics & 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. give 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, other comprehensive income and other financial information of the Group for the year ended 31st March, 2023.

II. Basis for Opinion

We conducted our audit in accordance with Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards 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 Group in accordance with the "Code of Ethics" issued by the Institute of Chartered Accountants of India (the ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made there-under, 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 we have obtained is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.



III. Management's and Board of Directors Responsibilities for the Consolidated Annual Financial Results

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 annual 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 Regulations.

The respective managements and board of directors of the companies in the Group are responsible for 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 annual financial results that give a True and Fair view in accordance with the Accounting Standards 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 a 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 has no realistic alternative but to do so. The respective Board of Directors of the companies in the group are also responsible for overseeing the financial reporting process of each company.

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 auditor's 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 Standards on Auditing ('the 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 consolidated annual financial results, 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 system 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.
- Conclude on the appropriateness of management's use of the going concern basis of accounting 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 auditor's 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 auditor's 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 consolidated annual financial results, including the disclosures, and whether the annual consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Holding Company 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.



TELEPHONE : 2212-6253, 2212-8016
FAX : 00-91-33-2212 7476
WEBSITE : www.gbasuandcompany.org
E-MAIL : s.lahiri@gbasu.in

G. BASU & Co.
CHARTERED ACCOUNTANTS

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

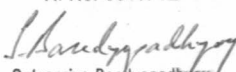
We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected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

V. Other Matters:

The consolidated annual financial results include the audited financial results of a subsidiary, whose financial statements, before consolidation adjustments, reflect total assets of Rs 103.79 Lakhs as at 31st March 2023, total income of Rs 209.48 Lakhs, net profit after tax of Rs 2.32 Lakhs and net cash flow of Rs 20.01 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 statement 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.

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


Sanyapriya Bandyopadhyay
Partner
(M. No.-058108)

UDIN : 23058108 BGT0 JW2616

Place of Signature : Kolkata

Dated: May 20th, 2023

Statement of Consolidated Audited Financial Results for the quarter and year ended 31 Mar 2023

PART I		<i>(Rs in lacs, except as otherwise stated)</i>		
Sl. No.	Particulars	Quarter ended		Year ended
		31st March 2023	31st Dec 2022	31st March 2023
		(Audited)	(Unaudited)	(Audited)
1	Revenue from operations	699.81	706.00	2,143.16
2	Other Income	22.04	2.09	25.89
3	Total Revenue (1+2)	721.85	708.09	2,169.05
4	Expenses			
	a) Cost of materials consumed	-	-	-
	b) Purchase of Stock in Trade	644.73	756.28	1,937.37
	c) Changes in inventories of finished goods, work-in-progress and stock in trade	(56.69)	(162.11)	(152.96)
	d) Employee benefit expenses	21.96	19.60	80.64
	e) Finance Cost	3.60	0.95	8.72
	f) Depreciation & Amortisation expenses	7.80	6.96	28.21
	e) Other expenses	107.18	49.99	200.29
	Total expenses	728.58	671.69	2,102.27
5	Profit before exceptional items and tax (3-4)	(6.74)	36.40	66.78
6	Exceptional item	-	-	-
7	Profit before tax (5-6)	(6.74)	36.40	66.78
8	Tax Expenses			
	(a) Current Tax	(1.87)	8.61	16.00
	(b) Deferred Tax	(2.77)	-	(2.77)
	Total tax expenses	(4.64)	8.61	13.23
9	Profit for the period/ year (7-8)	(2.10)	27.79	53.55
	Attributable to			53.41
	Owners of the Parent	(2.12)	27.55	0.14
	Non Controlling Interest	0.02	0.24	
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)	(0.89)	76.13	20.68
	Attributable to			
	Owners of the Parent	(0.89)	76.13	20.68
	Non Controlling Interest	-	-	-
11	Total Comprehensive Income (after tax) (9+10)	(2.98)	103.92	74.23
	Attributable to			
	Owners of the Parent	(3.01)	103.68	74.09
	Non Controlling Interest	0.02	0.24	0.14
12	Paid up Equity Share Capital - Face Value Rs. 10/- each	298.68	298.68	298.68
13	Other equity	-	-	746.12
14	Earning per share of Rs. 10/- each (Not Annualised)			
	Basic (Rupees)	(0.07)	0.94	1.80
	Diluted (Rupees)	(0.07)	0.94	1.80

This being the 1st year of consolidation, figure for the corresponding previous year could not be furnished in consolidated financial statement as per general instruction to Ind AS 27

Notes: As per "Annexure A" attached

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

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

TRISHAKTI ELECTRONICS & INDUSTRIES LTD.

Sun Jan
Director

UDIN: 23058108 B5TOJW 2616

DATE: 20TH MAY 2023
PLACE: KOLKATA

Statement of Consolidated audited Financial Results for the quarter and year ended 31st March 2023

Particulars	Quarter ended		Year ended
	31st March 2023	31st Dec 2022	31st March 2023
	(Audited)	(Unaudited)	(Audited)
1. Segment Revenue			
a. Equity, Stock etc	574.65	589.23	1,809.36
b. Commission Business	148.62	116.77	357.27
c. Unallocable	(1.43)	2.09	2.42
Total	721.85	708.09	2,169.05
Less: Inter segment revenue	-	-	-
Total Revenue	721.85	708.09	2,169.05
2. Segment Results			
a. Equity, Stock etc	(94.38)	(30.43)	(119.20)
b. Commission Business	132.11	106.25	295.57
Total segment profits before interest, tax and exceptional items	37.73	75.82	176.37
Less: i) Finance Cost	2.28	1.54	7.40
ii) Other unallocable expenditure	(29.33)	37.88	(116.99)
Profit/(loss) from continuing operations before tax and exceptional items	64.78	36.40	66.78
Exceptional item	-	-	-
Profit/(loss) from continuing operations before tax	64.78	36.40	66.78
3. Segment Assets			
a. Finance Business	511.91	974.88	511.91
b. Commission Business	174.40	88.38	174.40
c. Unallocable	564.17	134.13	564.17
Total Segment Assets (A)	1,250.48	1,197.39	1,250.48
4. Segment Liabilities			
a. Finance Business	-	-	-
b. Commission Business	-	-	-
c. Unallocable	105.54	109.35	105.54
Total Segment Liabilities (B)	105.54	109.35	105.54
Capital Employed (A-B)	1,144.94	1,088.04	1,144.94

Notes: As per "Annexure A" attached

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

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

TRISHAKTI ELECTRONICS & INDUSTRIES LTD.

Su J
Director

UDIN: 23058108 B5T0JW2616
DATE: 20TH MAY 2023
PLACE: KOLKATA

Particulars	As at March 31, 2023
I) ASSETS	
1) NON CURRENT ASSETS	
a) Property, Plant and Equipment & Intangible Assets	
i) Property, Plant and Equipment	68.28
ii) Intangible Assets	0.27
b) Financial assets	
(i) Investments	299.27
c) Other non-current assets	1.04
d) Other non-financial assets	1.50
	370.36
2) CURRENT ASSETS	
a) Inventories	426.09
b) Financial assets	
(i) Trade receivables	
Billed	240.22
Unbilled	-
(ii) Cash and Cash Equivalents	76.25
(iii) Bank Balance other than (ii)	4.33
(iv) Loans	20.00
(v) Other Current Financial Assets	15.04
c) Current Tax assets	3.44
d) Other Current Assets	0.86
	786.22
TOTAL ASSETS	1,156.59
II) EQUITY AND LIABILITIES	
1) EQUITY	
a) Equity Share Capital	298.68
b) Other Equity	746.12
c) Non-controlling interest	6.24
	1,051.04
2) LIABILITIES	
i) NON-CURRENT LIABILITIES	
a) Provisions	2.22
b) Deferred Tax Liabilities (Net)	29.98
	32.20
ii) CURRENT LIABILITIES	
a) Financial liabilities	
(i) Borrowings	37.61
(ii) Current Maturities of Long Term Borrowings	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	13.04
(c) Income Tax Liabilities (Net)	10.69
	73.34
	105.54
TOTAL EQUITY AND LIABILITIES	1,156.59

This being the 1st year of consolidation, figures for the corresponding previous year could not be furnished in consolidated financial statement as per general instructions to Ind AS 27

Notes: As per "Annexure A" Attached

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

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

TRISHAKTI ELECTRONICS & INDUSTRIES LTD.

S. J.
Director

UDIN: 23058108 B5705W 2616
Date: 20th MAY 2023
Place: Kolkata

(All amounts in Rs Lacs, unless otherwise stated)

Particulars	2022 - 2023	
A Cash Flow from Operating Activities		
Net Profit before Tax and extra-ordinary items		66.78
Adjustment to reconcile profit before tax to Net Cash Flow provided by Operating Activities		
Depreciation	28.21	
Interest Received	-17.87	
Interest Paid	8.06	
Profit/Loss on Sale of Property Plant & Equipment	-1.86	
Profit/Loss on Sale of Investments	-5.77	
Preliminary Expenses Written off	0.17	
Provision for gratuity	-0.34	
Provision for loss on Equity Index Option Premium	-16.02	
		-5.42
Operating Profit before Working Capital Changes		61.36
Adjustment for increase / decrease in Inventories	-152.96	
Adjustment for increase / decrease in Trade Receivables	-174.16	
Adjustment for increase / decrease in Short Term Loans & Advances & Current Assets	386.83	
Adjustment for increase / decrease in Other Current Liabilities	-38.79	20.93
Cash Generated from Operation		82.29
Taxes Expenses		0.04
Cash Flow before Exceptional Items :		82.33
Exceptional Item	-	
Expenses not considered in Earlier years	-0.03	
Expenses Paid for discontinued activity	-	
		-0.03
Net Cash from Operating Activities (A)		82.29
B Cash Flow from Investing Activities :		
Purchase of Property Plant & Equipment	-15.29	
Sale of Property Plant & Equipment	3.50	
Purchase of Non-Current Investments	-109.07	
Sale of Non-Current Investments	114.85	
Interest Received	17.87	
Net Cash from Investing Activities (B)		11.85
C Cash Flow from Financing Activities:		
Adjustment for increase /Decrease in Long Term Borrowings	-	
Adjustment for increase /Decrease in Short Term Borrowings	-11.19	
Dividend Paid	-22.28	
Interest Paid	-8.06	
Net Cash from Financing Activities (C)		-41.53
Net increase in Cash and Cash Equivalents (A+B+C)		52.61
Cash and Cash equivalents at the beginning of the year *	27.97	
Cash and Cash equivalents at the end of the year *	80.58	
		52.61

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

Notes: As per "Annexure A" Attached

This being the 1st year of consolidation, figures for the corresponding previous year could not be furnished in consolidated financial statement as per general instructions to Ind AS 27

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

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

TRISHAKTI ELECTRONICS & INDUSTRIES LTD.

Sun Jha

Director

UDIN: 23058108 BSG TOIW 2616

Date: 20th MAY 2023

Place: Kolkata

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

Annexure-A

Notes to and forming part of the Statement of consolidated audited annual financial results for the quarter and year ended 31st March 2023:

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 20th May 2023.
2. In compliance with Regulation 33 of the Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations 2015, an audit of consolidated annual financial results for the quarter and year ended 31st March 2023 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 75 paise per share for the year ended 31st March 2023 aggregating to Rs. 22.28 lacs.
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. The Indian Parliament has approved the Code on Social Security, 2020 which would impact the contributions by the company towards Provident Fund and Gratuity. The Ministry of Labour and Employment has released draft rules for the Code on Social Security, 2020 on November 13, 2020, and has invited suggestions from stakeholders which are under active consideration by the Ministry. The Company will assess the impact and its evaluation once the subject rules are notified and will give appropriate impact in its financial statements in the period in which, the Code becomes effective and the related rules to determine the financial impact are published.
6. This being the 1st year of consolidation, figures for the corresponding previous year could not be furnished in consolidated financial statement as per general instructions to Ind AS 27.

UDIN: 23058108BSGTJW2616

Dated: 20th May, 2023

Place: Kolkata

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

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

TRISHAKTI ELECTRONICS & INDUSTRIES LTD.

Sunjan

Director