

# Siddheswari Garments Limited



9, INDIA EXCHANGE PLACE, 3RD, FL., KOLKATA - 700 001

Phone : 2210-7234

E-mail : siddheswari@hotmail.com

CIN : L17111WB1994PLC065519

14.11.2018

To,  
Listing Manager  
Calcutta Stock Exchange Ltd  
Lyons Range, Kolkata

The Asst General Manager,  
Department of Corporate Services,  
Bombay Stock Exchange Ltd,  
P J Towers, Dalal Street, Mumbai-1

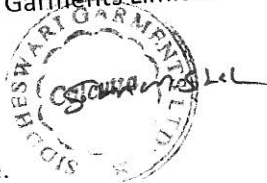
Dear Sir/Madam

**Sub:-Un-Audited Financial Result for the Quarter Ended 30.09.2018  
pursuant to SEBI (LODR) Regulations 2015.**

Further to our notice letter dt 05.11.2018, Please be advice that the Board of Directors of the Company in its meeting held today have taken on records the Un- Audited Financial Results of the Company for the Quarter and half Year ended 30.09.2018.

We enclosed herewith a copy of Un-Audited Financial result for the Quarter ended 30.09.2018 along with limited Review Report.

Thanking You  
Yours Faithfully  
For Siddheswari Garments Limited



Encls: As above.

**LIMITED REVIEW REPORT ON THE UNAUDITED QUARTERLY FINANCIAL RESULTS.**

We have reviewed the accompanying statement of unaudited financial results of **SIDDHESWARI GARMENTS LIMITED** ("the Company"), for the Quarter and half year ended **30<sup>th</sup> September 2018**, being submitted by the Company pursuant to requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016.

This statement is the responsibility of the Company's management and has been approved by the Board of Directors which has been prepared in accordance with the recognition and measurement principles led down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of Companies Act, 2013 read with relevant Rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquire of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted, nothing has come to our notice, that causes us to believe that the accompanying statement of an un-audited financial results prepared in accordance with Indian Accounting Standards as specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and other recognized accounting practices and policies, generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016, including the matter in which it is to be disclosed, or that it contains any material misstatement.

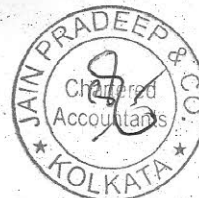
Place: Kolkata

**14 NOV 2018**

For JAIN PRADEEP & CO  
Chartered Accountants

  
(PRADEEP JAIN)  
Proprietor

Membership No.052264



**SIDDHESWARI GARMENTS LIMITED**

Regd Address: 9, India Exchange Place, 3rd Floor  
Kolkata-700 001

CIN :- L17111WB1994PLC065519

(' in lakhs)

**Statement of Unaudited Financial Results for the quarter and six months ended 30 September 2018**

Sr. No.	Particulars	Quarter ended (Reviewed)			6 months ended(Reviewed)		Year ended (Audited)
		30.09.2018	30.06.2018	30.09.2017	30.09.2018	30.09.2017	31.03.2018
1.	<b>Income</b>						
	(a) Revenue from Operations	25.82	-	-	25.82	-	-
	(b) Other Income	7.35	7.35	7.35	14.70	14.70	29.44
	<b>Total Income</b>	<b>33.17</b>	<b>7.35</b>	<b>7.35</b>	<b>40.52</b>	<b>14.70</b>	<b>29.44</b>
2.	<b>Expenses</b>						
	(a) Cost of raw materials consumed	-	-	-	-	-	-
	(b) Purchases of stock-in-trade	25.47	-	-	25.47	-	-
	(c) Change in inventories of finished goods, stock-in-trade and work-in-progress	-	-	-	-	-	-
	(d) Excise duty and Cess	-	-	-	-	-	-
	(e) Employee benefits expense	2.19	1.96	1.59	4.15	2.95	5.66
	(f) Finance costs (net)	-	-	-	-	-	-
	(g) Depreciation and amortisation expenses	0.38	0.38	0.38	0.76	0.76	1.52
	(h) Other expenses	2.29	8.76	2.59	11.05	3.80	16.11
	<b>Total Expenses</b>	<b>30.33</b>	<b>11.10</b>	<b>4.56</b>	<b>41.43</b>	<b>7.51</b>	<b>23.29</b>
3.	<b>Profit before exceptional items and tax (1-2)</b>	<b>2.84</b>	<b>(3.75)</b>	<b>2.79</b>	<b>(0.91)</b>	<b>7.19</b>	<b>6.15</b>
4.	Exceptional items						
5.	<b>Profit before tax (3+4)</b>	<b>2.84</b>	<b>(3.75)</b>	<b>2.79</b>	<b>(0.91)</b>	<b>7.19</b>	<b>6.15</b>
6.	<b>Tax expense:</b>						
	(i) Current tax	-	-	-	-	-	3.62
	(ii) Deferred tax	-	-	-	-	-	(1.72)
	(ii) Tax for earlier years	-	-	-	-	-	(1.22)
	<b>Total tax expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.68</b>
7.	<b>Net Profit for the period (5-6)</b>	<b>2.84</b>	<b>(3.75)</b>	<b>2.79</b>	<b>(0.91)</b>	<b>7.19</b>	<b>5.47</b>
8.	<b>Other Comprehensive Income</b>						
	(i) Items that will not be reclassified subsequently to profit or loss	139.94	0.29	0.37	140.23	0.84	1.55
	(ii) Items that will be reclassified	-	-	-	-	-	-
	<b>Total Other Comprehensive Income</b>	<b>139.94</b>	<b>0.29</b>	<b>0.37</b>	<b>140.23</b>	<b>0.84</b>	<b>1.55</b>
9.	<b>Total Comprehensive Income for the period (comprising Profit and other comprehensive income)</b>	<b>142.78</b>	<b>(3.46)</b>	<b>3.16</b>	<b>139.32</b>	<b>8.03</b>	<b>7.02</b>
10.	Paid-up Equity Share Capital (Face value per share ` 10 each)	330.99	330.99	330.99	330.99	330.99	330.99
11.	<b>Earnings per equity share (of ` 10 each) (not annualised)</b>						
	(a) Basic	0.09	(0.11)	0.08	(0.03)	0.22	0.17
	(b) Diluted	0.09	(0.11)	0.08	(0.03)	0.22	0.17



