



R. K. BAJAJ & CO.

CHARTERED ACCOUNTANTS

Ph.: 2243 3084, Mob.: 98300 88877

40/5, Strand Road, Kolkata - 700 001
E-mail : ca.rameshbajaj@gmail.com

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (LODR) Regulations, 2015, as amended.

Review Report to
The Board of Directors
Siddheswari Garments Limited

We have reviewed the accompanying statement of unaudited financial results of **SIDDHESWARI GARMENTS LIMITED** ("the Company"), for the Quarter ended 30th September, 2024 and year to date from 1st April 2024 to 30th September 2024 being submitted by the Company pursuant to requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (The "Listing Regulations").

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 laid 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 there under 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, as amended, read with Rule issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the matter in which it is to be disclosed, or that it contains any material misstatement.

For **R K BAJAJ & CO**
Chartered Accountants
Firm's Reg. No. 314140E


R K Bajaj
Proprietor
Membership No. 051715
UDIN: 24051715BK8XYG3469

Place: Kolkata

Dated: the 14th day of Nov, 2024



STATEMENT OF UN - AUDITED ASSETS AND LIABILITIES

Sr No.	Particulars	As at	As at
		30.09.2024	31.03.2024
		(Un-Audited)	Audited
ASSETS			
(1) Non-Current Assets			
(a) Property, Plant and Equipment			
(b) Capital work-in-progress		5.28	6.04
(c) Financial Assets			
(i) Investments		-	-
(ii) Trade receivables		2,403.57	2,401.76
(iii) Loans			
(iv) Other non-current financial assets		259.90	245.80
(d) Deferred tax assets (net)		15.00	-
(e) Other non-current assets		-	-
Total Non-current assets		9.00	9.00
		2,692.75	2,662.60
(2) Current Assets			
(a) Inventories			
(b) Financial Assets		0.56	0.56
(i) Trade receivable		-	-
(ii) Cash and cash equivalents		-	-
(iii) Other Bank Balances		18.22	62.46
(iv) Short term Loan And Advances		15.00	-
(v) Other current financial assets		12.27	11.17
(vi) Current Tax			
(c) Other current assets		2.93	2.93
Total Current assets		3.04	6.04
		52.02	83.16
TOTAL ASSETS			
		2,744.77	2,745.76
EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share capital			
(b) Other Equity		382.71	382.71
Total Equity		2,352.75	2,353.81
		2,735.46	2,736.52
LIABILITIES			
(1) Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings			
(ii) Trade Payables		-	-
(iii) Other non-current financial liabilities		-	-
(b) Provisions		5.80	5.80
(c) Deferred tax liabilities (Net)		-	-
(d) Other non-current liabilities		1.81	1.81
Total Non-current liabilities			
(2) Current liabilities		7.61	7.61
(a) Financial liabilities			
(i) Borrowings			
(ii) Trade Payable		-	-
(iii) Other current financial liabilities		0.80	0.73
(b) Other current liabilities			
(c) Provisions		-	-
(d) Current Tax Liabilities (net)		0.90	0.90
Total Current liabilities			
		1.70	1.63
TOTAL EQUITY AND LIABILITIES			
		2,744.77	2,745.76



Signed by



CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2024

Notes:

1. the above cash flow statement has been prepared under the "Indirect method" as set out in Ind AS-7 "Statement of Cash Flow"
2. Cash and Cash equivalents

As at 30.09.2023

Sanjay Kr. Shah
Whole-time Director
DIN: 00109444
14-11-2024



SIDDHESWARI GARMENTS LIMITED

Regd Address: 9, India Exchange Place, 3rd Floor

Kolkata-700 001

CIN: L17111WB1994PLC065519

Statement of Unaudited Financial Results for the quarter and six months ended 30 September 2024

[in lakhs]

Sr. No.	Particulars	Quarter ended (Reviewed)			6 months ended (Reviewed)		Year ended (Audited)
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	
1.	Income						
	(a) Revenue from Operations	-	-	-	-	-	-
	(b) Other Income	7.05	7.07	7.05	14.12	14.10	29.43
	Total Income	7.05	7.07	7.05	14.12	14.10	29.43
2.	Expenses						
	(a) Cost of raw materials consumed	-	-	-	-	-	-
	(b) Purchases of stock-in-trade	-	-	-	-	-	-
	(c) Change in inventories of finished goods, stock-in-trade and work-in-progress	-	-	-	-	-	-
	(d) Excise duty and Cess	-	-	-	-	-	-
	(e) Employee benefits expense	3.53	2.47	2.67	5.98	5.11	10.48
	(f) Finance costs (net)	-	-	-	-	-	-
	(g) Depreciation and amortisation expenses	0.38	0.38	0.38	0.76	0.76	1.52
	(h) Other expenses	4.02	0.22	3.66	10.24	10.48	15.48
	Total Expenses	7.93	2.87	6.71	16.98	16.35	27.48
3.	Profit before exceptional items and tax (1-2)	(0.86)	(2.00)	0.34	(2.86)	(2.25)	1.95
4.	Exceptional items						
5.	Profit before tax (3+4)	(0.86)	(2.00)	0.34	(2.86)	(2.25)	1.95
6.	Tax expense:						
	(i) Current tax	-	-	-	-	-	0.90
	(ii) Deferred tax	-	-	-	-	-	(0.29)
	(iii) Tax for earlier years	-	-	-	-	-	-
	Total tax expense	-	-	-	-	-	0.61
7.	Net Profit for the period (5-6)	(0.86)	(2.00)	0.34	(2.86)	(2.25)	1.34
8.	Other Comprehensive Income						
	(i) Items that will not be reclassified subsequently to profit or loss	1.18	0.62	0.55	1.80	1.12	369.27
	(ii) Items that will be reclassified subsequently to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income	1.18	0.62	0.55	1.80	1.12	369.27
9.	Total Comprehensive Income for the period	0.32	(1.38)	0.89	(1.06)	(1.13)	370.61
10.	Paid-up Equity Share Capital (Face value per share: ₹ 10)	330.99	330.99	330.99	330.99	330.99	330.99
11.	Earnings per equity share (of ₹ 10 each) (not annualised)						
	(a) Basic	(0.03)	(0.06)	0.01	(0.09)	(0.07)	0.04
	(b) Diluted	(0.03)	(0.06)	0.01	(0.09)	(0.07)	0.04



Notes:

1. The above unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 14th November, 2024. The Limited Review for the quarter and half year ended 30 September 2024 has been carried out by the Statutory Auditors, as required under Regulation 33 of SEBI (LODR) Regulations, 2015.
2. The Indian Parliament has approved the code on security, 2020 which would impact the contribution 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 evolution 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.
3. The Limited Review, as required under Regulation 33 of the SEBI (LODR) Regulations, 2015 has been completed and the related report does not have any impact on the above "Results and notes" for the Quarter ended 30th Sept, 2024 which needs to be explained.
4. As the company has only one operating segment i.e. Trading Business. Hence segment reporting under Ind AS 108 is not required.
5. The figure of the previous period has been regrouped/ reclassified, wherever necessary, to conform to the classification for the quarter and half year ended 30 September 2024.

Place: Kolkata
Date: 14.11.2024

For and Behalf of Board of Directors

For SIDDHESWARI GARMENTS LTD

Sanjay Shah

Sanjay Kr. Shah
Whole time Director
DIN: 00109444

