



R. K. BAJAJ & CO.

CHARTERED ACCOUNTANTS

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Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulations 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 **31st December, 2024**, & year to date from 1st April 2024 to 31st December 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 thereunder and other accounting principles generally accepted in India. The statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the statement based on the 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 an analytical procedure 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: 25051715 BMJNLK3545

Place: Kolkata

Dated: the 14th day of Feb., 2025



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 Nine months ended 31 December 2024

Sl. No.	Particulars	Quarter ended (Reviewed)			9 months ended (Reviewed)		Year ended (Audited)
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
1.	Income						
	(a) Revenue from Operations	-	-	-	-	-	-
	(b) Other Income	7.12	7.05	7.14	21.24	21.24	29.43
	Total Income	7.12	7.05	7.14	21.24	21.24	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	2.84	3.51	2.97	8.82	8.02	10.48
	(f) Finance costs (net)	-	-	-	-	-	-
	(g) Depreciation and amortisation expenses	0.38	0.38	0.38	1.14	1.14	1.52
	(h) Other expenses	2.65	4.02	2.37	12.89	12.85	15.48
	Total Expenses	5.87	7.91	5.66	22.85	22.01	27.48
3.	Profit before exceptional items and tax (1-2)	1.25	(0.86)	1.48	(1.61)	(0.77)	1.95
4.	Exceptional items	-	-	-	-	-	-
5.	Profit before tax (3+4)	1.25	(0.86)	1.48	(1.61)	(0.77)	1.95
6.	Tax expense:						
	(a) Current tax	-	-	0.10	-	0.10	0.90
	(b) Deferred tax	-	-	-	-	-	(0.29)
	(c) Tax for earlier years	-	-	-	-	-	-
	Total tax expense	-	-	0.10	-	0.10	0.61
7.	Net Profit for the period (5-6)	1.25	(0.86)	1.38	(1.61)	(0.87)	1.34
8.	Other Comprehensive Income						
	(i) Items that will not be reclassified subsequently to profit or loss	374.29	1.18	367.31	376.09	368.43	369.27
	(ii) Items that will be reclassified subsequently to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income	374.29	1.18	367.31	376.09	368.43	369.27
9.	Total Comprehensive Income for the period	375.54	0.32	368.69	374.48	367.56	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	0.04	(0.03)	0.04	(0.05)	(0.03)	0.04
	(b) Diluted	0.04	(0.03)	0.04	(0.05)	(0.03)	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 February, 2025. The Limited Review for the quarter and nine Months ended 31st December 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 evaluation once the relevant 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. As the company has only one operating segment (i.e. Trading Business), Hence segment reporting under Ind AS 108 is not required.
4. 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 31st Dec, 2024 which needs to be explained.
5. The Statutory Auditors of the Company have issued an unqualified review report on the unaudited financial results for the quarter and Nine Months ended 31st December 2024.
6. The figures of the previous period has been regrouped/ reclassified to conform to the classification for the quarter and Nine Months ended 31st December 2024, where necessary.

Place:- Kolkata
Date:- 14.02.2025

For and Behalf of Board of Directors

For SIDDHESWARI GARMENTS LIMITED

SIDDHESWARI GARMENTS LIMITED

Sanjay Kr. Shah

Sanjay Kr. Shah
Whole time Director
DIN: 00109444

Director.

