

**ASHTASIDHHI INDUSTRIES LIMITED**  
**(FORMERLY KNOWN AS GUJARAT INVESTA LIMITED)**

**CIN: L17100GJ1993PLC018858**

**Regd. Office: 252, New Cloth Market, Opp. Raipur Gate, Ahmedabad - 380002.**

**Phone: 079-22172949**

**Fax: +91-79-25733663**

**E-Mail: gujarat.investa@gmail.com**

**Web: www.gujaratinvesta.com**

**DATE: 13.11.2024**

To,

Department of Corporate Services,

BSE Limited

P.J. Towers, Dalal Street, Fort,

Mumbai – 400001

Dear Sir/Madam,

**Sub: Outcome of Board Meeting under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**BSE Script Code: 531341 SYMBOL: GUJINV ISIN: INE373D01017**

With reference to captioned subject and as per the provisions of Regulations 30 & 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors at their Board meeting held on 13.11.2024, inter alia, has transacted the following item of business:

1. Considered and Approved the Standalone Un-Audited Financial Results for the quarter and half year ended 30<sup>th</sup> September 2024 along with the Limited Review Report of the Auditors thereon.
2. Considered and take on record the Limited Review Report given by the Statutory Auditors of the company for the second quarter and half year ended as on 30<sup>th</sup> September 2024.

Further, please find enclosed herewith the said Statement of Standalone Un-audited Financial Results for the quarter and half year ended 30<sup>th</sup> September 2024 along with a copy of the Limited Review Report issued by the Statutory Auditor of the Company for said period.

The aforesaid Board Meeting commenced at 05:30 P.M and concluded at 06:30 P.M.

Please take note of the same.

Thanking You.

**Yours Truly,**  
**For, ASHTASIDHHI INDUSTRIES LIMITED**  
**(FORMERLY KNOWN AS GUJARAT INVESTA LIMITED)**

*Yashvi Shah*



**YASHVI SHAH**

**COMPANY SECRETARY AND COMPLIANCE OFFICER**

**Encl: As Below**

# ASHTASIDHHI INDUSTRIES LIMITED

(FORMELY KNOWN AS GUJARAT INVESTA LIMITED)

CIN: L17100GJ1993PLC018858

Regd. Office: 252, New Cloth Market, Opp. Raipur Gate, Ahmedabad - 380002.

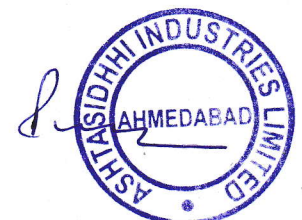
Phone: 079-22172949

Fax: +91-79-25733663

E-Mail: gujarat.investa@gmail.com

Web: www.gujaratinvesta.com

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 30 <sup>TH</sup> SEPTEMBER, 2024							
							[Rs. In Lakhs]
Sr. No.	Particulars	Quarter ended			Half Year Ended		Year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Revenue from Operations</b>						
	(a) Revenue - Trading Operations	40.28	35.42	5.44	75.70	5.44	59.34
	(b) Interest Income	-	-	4.85	-	9.70	17.42
	(c) Dividend Income	0.01	0.01	0.06	0.01	0.77	1.38
	d) Net Profit on Sale of Investments	1.26	-	-	1.26	-	-
	<b>Total Revenue from Operations</b>	<b>41.55</b>	<b>35.43</b>	<b>10.35</b>	<b>76.97</b>	<b>15.91</b>	<b>78.14</b>
<b>2</b>	<b>Expenses</b>						
	a) Finance Cost						0.01
	b) Purchase of Stock In Trade	39.84	35.24	4.20	75.08	4.20	60.84
	c) Changes in inventories of finished goods, stock in trade & work-in-progress	-	(11.25)	-	(11.25)	-	(4.58)
	d) Employee's benefits expense	0.96	0.45	0.60	1.41	0.90	4.91
	e) Net Loss on Future and Option Contract	1.39	2.27	0.39	3.65	0.39	(1.00)
	f) Net Loss on Sale of Investments	-	-	-	-	-	48.51
	g) Depreciation, amortization, and impairment	-	-	-	-	-	-
	h) Other Expenses	0.78	3.76	1.14	4.54	5.96	8.40
	<b>Total Expenses</b>	<b>42.97</b>	<b>30.47</b>	<b>6.33</b>	<b>73.44</b>	<b>11.45</b>	<b>117.09</b>
<b>3</b>	<b>Profit/(loss) before exceptional items and tax (1-2)</b>	<b>(1.43)</b>	<b>4.96</b>	<b>4.02</b>	<b>3.54</b>	<b>4.46</b>	<b>(38.95)</b>
<b>4</b>	<b>Exceptional Items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>5</b>	<b>Profit/(loss) before tax (3-4)</b>	<b>(1.43)</b>	<b>4.96</b>	<b>4.02</b>	<b>3.54</b>	<b>4.46</b>	<b>(38.95)</b>



# ASHTASIDHHI INDUSTRIES LIMITED

(FORMELY KNOWN AS GUJARAT INVESTA LIMITED)

CIN: L17100GJ1993PLC018858

Regd. Office: 252, New Cloth Market, Opp. Raipur Gate, Ahmedabad - 380002.

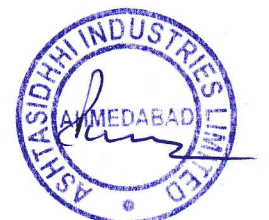
Phone: 079-22172949

Fax: +91-79-25733663

E-Mail: gujarat.investa@gmail.com

Web: www.gujaratinvesta.com

6	Tax expense	-	-	-	-	-	-
	Current Tax	1.04	-	-	1.04	-	-
	Excess provision of tax for earlier years	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
7	Profit/(loss) for the period / year from continuing operations (5-6)	(2.47)	4.96	4.02	2.50	4.46	(38.95)
8	Profit/(loss) from discontinued operations	-	-	-	-	-	-
9	Tax Expenses of discontinued operations	-	-	-	-	-	-
10	Profit/(loss) from discontinued operations (after tax) (8-9)	-	-	-	-	-	-
11	Profit/(loss) for the period/year (7+10)	(2.47)	4.96	4.02	2.50	4.46	(38.95)
12	Other Comprehensive Income						
	(a) (i) Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	(ii) Income Tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	(b) (i) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Other Comprehensive Income/(loss)	-	-	-	-	-	-



# ASHTASIDHHI INDUSTRIES LIMITED

(FORMERLY KNOWN AS GUJARAT INVESTA LIMITED)

CIN: L17100GJ1993PLC018858

Regd. Office: 252, New Cloth Market, Opp. Raipur Gate, Ahmedabad - 380002.

Phone: 079-22172949

Fax: +91-79-25733663

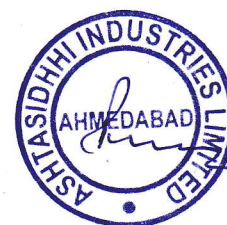
E-Mail: gujarat.investa@gmail.com

Web: www.gujaratinvesta.com

13	Total Comprehensive Income/(loss) for the period/year (11+12)	(2.47)	4.96	4.02	2.50	4.46	(38.95)
14	Paid- up Equity share capital ( Face value Rs.10/- each)	750.99	750.99	750.99	750.99	750.99	750.99
15	Other Equity						269.69
16	Earning Per Equity Share (EPS) (of Rs.10/- each)	(Not Annualised)	(Not Annualised)	(Not Annualised)	(Not Annualised)	(Not Annualised)	(Annualised)
	Earnings Per Share (EPS) for continuing operations						
	a)Basic (Rs.)	(0.03)	0.07	0.05	0.05	0.06	(0.52)
	b)Diluted (Rs.)	(0.03)	0.07	0.05	0.05	0.06	(0.52)
	Earnings Per Share (EPS) for discontinued operations						
	a)Basic (Rs.)	-	-	-	-	-	-
	b)Diluted (Rs.)	-	-	-	-	-	-
	Earnings Per Share (EPS) for continuing and discontinued operations						
	a)Basic (Rs.)	(0.03)	0.07	0.05	0.05	0.06	(0.52)
	b)Diluted (Rs.)	(0.03)	0.07	0.05	0.05	0.06	(0.52)

**Notes:**

1. The aforesaid financial results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard (Referred to as "Ind AS") - 34 Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
- 2.. The company vide its Board Meeting dated 7<sup>th</sup> July 2022 resolved to voluntarily surrender Certificate of Registration (CoR) No 01.00022 dated 20<sup>th</sup> February 1998 as a Non-Banking Financial Company (NBFC) of Category "B"; (i.e. NBFC not accepting Public Deposits) of the Company to Reserve Bank of India (RBI) has as company do not wish to continue NBFC Business
3. The company has vide its Extra Ordinary General Meeting dated 4<sup>th</sup> August 2022 modified the object clause pursuant to the provisions of Section 13 of the Companies Act, 2013, including any statutory modifications, amendment, or re-enactments thereto, and the rules and regulations made thereunder (collectively "the Act"), and subject to the approval of members and statutory or regulatory authority, as may be necessary, the approval of the Board of directors of the Company be and is hereby accorded for amendment to the Main Object's Clause being textile related activities.
4. The Company has undergone a process of name change and the required approvals from the shareholders are taken via postal ballot. The same has been changed in the MCA records from 6<sup>th</sup> October 2023. The



# ASHTASIDHHI INDUSTRIES LIMITED

(FORMELY KNOWN AS GUJARAT INVESTA LIMITED)

CIN: L17100GJ1993PLC018858


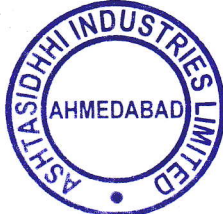
Regd. Office: 252, New Cloth Market, Opp. Raipur Gate, Ahmedabad - 380002.

Phone: 079-22172949

Fax: +91-79-25733663

E-Mail: gujarat.investa@gmail.com

Web: www.gujaratinvesta.com

	company was erstwhile known as Gujarat Investa Limited, which is now called as Asthasidhhi Industries Limited.
5.	The above Results have been reviewed by the audit committee and approved by the Board of Directors at their meetings held on 13 <sup>th</sup> November 2024. The statutory auditor of the Company has reviewed the said result.
6.	The impact of changes, if any arising on account of the enactment of the Code on Social Securities, 2020 will be assessed by the Company after the effective date of the same and rules thereunder are notified.
7.	The figures for corresponding previous periods have been regrouped/ rearranged wherever necessary.
<p>For, Ashtasidhhi Industries Limited (Formerly Known as Gujarat Investa Limited)</p> 	
	
<p>Purushottam R. Agarwal (Chairman &amp; Director) (DIN-00396869)</p>	
<p>Place: Ahmedabad Date: 13-11-2024</p>	

# ASHTASIDHHI INDUSTRIES LIMITED

(FORMERLY KNOWN AS GUJARAT INVESTA LIMITED)

CIN: L17100GJ1993PLC018858

Regd. Office: 252, New Cloth Market, Opp. Raipur Gate, Ahmedabad - 380002.

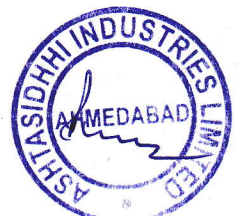
Phone: 079-22172949

Fax: +91-79-25733663

E-Mail: gujarat.investa@gmail.com

Web: www.gujaratinvesta.com

Statement of Assets and Liabilities		
		[Rs. In Lakhs]
Particulars	As at September 30, 2024 (Unaudited)	As at March 31, 2024 (Audited)
<b>ASSETS</b>		
<b>(1) Financial Assets</b>		
(a) Cash and cash equivalents	16.00	6.09
(b) Receivables		
(i) Trade Receivables	265.59	277.05
(ii) Other Receivables	-	-
(c) Loans	4.21	4.21
(d) Investment	718.70	718.70
(e) Other Financial Assets	23.44	11.73
<b>Total Financial Assets</b>	<b>1027.94</b>	<b>1017.78</b>
<b>(2) Non-Financial Assets</b>		
(a) Current Tax Assets (Net)	3.62	4.52
(b) Property, Plant and Equipment	0.13	0.13
<b>Total Non-Financial Assets</b>	<b>3.75</b>	<b>4.65</b>
<b>Total Assets</b>	<b>1031.69</b>	<b>1022.43</b>
<b>LIABILITIES AND EQUITY</b>		
<b>(1) Financial Liabilities</b>		
(a) Trade payables		
- Total outstanding dues of micro enterprises and small enterprises	-	-
- Total outstanding dues of creditors other than micro enterprises and small enterprises.	12.05	5.24
(b) Borrowings (Other than debt securities)	-	-
(c) Other Financial Liabilities	-	0.14
<b>Total Financial Liabilities</b>	<b>12.05</b>	<b>5.38</b>



# ASHTASIDHHI INDUSTRIES LIMITED

(FORMERLY KNOWN AS GUJARAT INVESTA LIMITED)

CIN: L17100GJ1993PLC018858



Regd. Office: 252, New Cloth Market, Opp. Raipur Gate, Ahmedabad - 380002.

Phone: 079-22172949

Fax: +91-79-25733663

E-Mail: gujarat.investa@gmail.com

Web: www.gujaratinvesta.com

(2) Non-Financial Liabilities		
(a) Other Non-Financial Liabilities	-	-
Total Non-Financial Liabilities	-	-
(3) Equity		
(a) Equity share capital	750.99	750.99
(b) Other equity	268.65	266.06
Total equity	1019.64	1017.05
Total Liabilities and Equity	1031.69	1022.43
	For, Ashtasidhhi Industries Limited	
	(Formerly Known as Gujarat Investa Limited)	
		
		
	Purushottam R. Agarwal	
Place: Ahmedabad	(Chairman & Director)	
Date: 13-11-2024	(DIN-00396869)	

# ASHTASIDHHI INDUSTRIES LIMITED

(FORMERLY KNOWN AS GUJARAT INVESTA LIMITED)

CIN: L17100GJ1993PLC018858

Regd. Office: 252, New Cloth Market, Opp. Raipur Gate, Ahmedabad - 380002.

Phone: 079-22172949

Fax: +91-79-25733663

E-Mail: gujarat.investa@gmail.com

Web: www.gujaratinvesta.com

Unaudited Standalone statement Cash Flow Statement			
[Rs. In Lakhs]			
Particulars		Six months Ended 30 Sept 2024	Six months Ended 30 Sept 2023
<b>Cash Flow from Operating Activities</b>			
Profit before tax		3.54	4.46
Adjustments for:			
Interest income		-	(9.70)
Dividend income		(0.01)	(0.77)
		3.53	(6.01)
<b>Changes in working capital</b>			
(Increase) / Decrease in Trade Receivables		11.46	-
(Increase) / Decrease in Financial Assets		(11.71)	-
Increase / (Decrease) in Trade Payable		6.90	(0.68)
Increase / (Decrease) in Loans		-	(9.70)
Increase / (Decrease) in Other Financial Liabilities		(0.14)	1.36
<b>Cash generated from operating activities</b>		10.04	(15.03)
Taxes paid (net)		(0.14)	-
<b>Net cash generated from operating activities (A)</b>		9.90	(15.03)
<b>Cash flows from investing activities</b>			
Proceeds from sale of investment		-	5.01
Interest Received		-	9.70
Dividend Received		0.01	0.77
<b>Net cash (used in) investing activities (B)</b>		0.01	15.48
<b>Cash Flow from Financing Activities</b>			
Proceeds from borrowing		-	-
Repayment of borrowings		-	-
<b>Net cash (used in) /generated from financing activities (C)</b>		-	-





# ASHTASIDHHI INDUSTRIES LIMITED

(FORMERLY KNOWN AS GUJARAT INVESTA LIMITED)

CIN: L17100GJ1993PLC018858

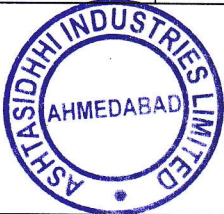

Regd. Office: 252, New Cloth Market, Opp. Raipur Gate, Ahmedabad - 380002.

Phone: 079-22172949

Fax: +91-79-25733663

E-Mail: gujarat.investa@gmail.com

Web: www.gujaratinvesta.com

Net increase in cash and cash equivalents (A+ B+ C)		9.91	0.45
Cash and cash equivalents at the beginning of the year		6.09	6.25
Cash and cash equivalents at the end of half year		16.00	6.70
		For, Ashtasidhhi Industries Limited (Formerly Known as Gujarat Investa Limited)	
			
Place: Ahmedabad		Purushottam R. Agarwal (Chairman & Director)	
Date: 13-11-2024		(DIN-00396869)	

### LIMITED REVIEW REPORT

Independent Auditor's Review Report on Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,  
The board of Directors  
ASHTASIDHHI INDUSTRIES LIMITED,

1. We have reviewed the accompanying statement of standalone unaudited financial results of **ASHTASIDHHI INDUSTRIES LIMITED ("the company")** for the quarter ended 30th September, 2024 ("the statement") attached herewith. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

2. **Management's Responsibility for the statement:**

This statement, which is responsibility of the Company's Management and approved by the Board of Directors has been prepared in accordance with the recognition & measurement principle 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 the Statement based on our review.

3. **Auditor's Responsibility:**

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 inquiries 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.



#### 4. Conclusion:

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies 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 manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Ahmedabad

Date: 13.11.2024

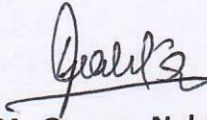
UDIN :- 24116735BKAJKL1364



For, Nahta Jain & Associates

Chartered Accountants

Firm Reg No. 106801W

  
(CA. Gaurav Nahta)

Partner

Mem. No. 116735