



SIROHIA & SONS LTD.

6, Bishop Lefroy Road, 4th Floor
Suit No.: 19, Kolkata - 700 020
Ph.: 033 4017 0700, Fax : 033 4017 0701
E-mail : info@sirohia.com

CIN No.: L51109WB1990PLC049105

Date – 29/05/2024

Bombay Stock Exchange Limited,
SME Division,
Phiroze Jeejeebhoy Tower, Dalal Street,
Mumbai, Maharashtra- 400001

Ref: Scrip Code: 538667

Dear Sir / Ma'am,

Sub.: Outcome of Board Meeting held on 29th May, 2024 and submission of Audited Financial Results for the half year and year ended 31st March, 2024

This is to inform you that the Board of Directors of the Company at its meeting held today, i.e., 29th May, 2024 (which commenced at 5:00 PM and concluded at 5:30 PM) has inter-alia, transacted the following businesses :-

- 1) Approved and taken on record the Audited Standalone Financial Results of the Company for the half year and year ended 31st March, 2024, pursuant to Regulation 33 read with Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Further, we are enclosing herewith the following:

- 1) Audited Standalone Financial Results of the company for the half year & Financial Year ended 31st March, 2024 in the prescribed format along with the Auditor's report thereon.
- 2) Declaration of the Director, on unmodified opinion in the Auditor's report for the Financial Year 2023-24.

This is for your information and records.

Thanking you,

Yours faithfully,

For Sirohia & Sons Limited

Jitendra Sirohia
Director
DIN - 00244740





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SME Division,
Phiroze Jeejeebhoy Tower, Dalal Street,
Mumbai, Maharashtra- 400001

Ref: Scrip Code: **538667**

Dear Sir / Ma'am,

Sub.: Declaration on Unmodified Opinion in the Auditor's Report for Financial Year 2023-24

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Schedule VIII thereto and SEBI Circular CIR/CFD/CMD/56 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company, M/S H. R. Agarwal & Associates, Chartered Accountants (Registration No. 323029E), have submitted the Auditor's report with unmodified opinion on the standalone financial results for the Financial year ended 31st March, 2024.

This is for your information and records.

Thanking you,

Yours faithfully,
For Sirohia & Sons Limited


Jitendra Sirohia
Director
DIN - 00244740





H. R. AGARWAL & ASSOCIATES
CHARTERED ACCOUNTANTS

219-C, Old China Bazar Street
1st Floor, Room No.B-6
KOLKATA - 700 001
Tele : (033) 2248-6561
e-mail : gk.sons@hotmail.com

Independent Auditor's Report on Audited Half Yearly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

INDEPENDENT AUDITOR'S REPORT

To
The Board of Directors
SIROHIA & SONS LIMITED

Opinion

1. We have audited the accompanying standalone financial results of **M/s Sirohia & Sons Limited** ("the Company") for the half year and year ended March 31, 2024 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statement:
 - (i) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, and
 - (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India, of the net loss and other financial information of the Company for the half year and year ended March 31, 2024.



Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

This Statement has been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net loss and other financial information of the company in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard prescribed under section 133 of the Act read with relevant rules issued thereunder and other 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statements, the Board of Directors 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 Board of Directors 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.



Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement 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 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 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 Statement, 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements 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 the Board of Directors.
- Conclude on the appropriateness of the Board of Directors 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 standalone 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 Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.



Materiality is the magnitude of misstatements in the standalone financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial results.

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.

Other Matter

Attention is drawn to the fact that the amounts for the half year ended 31 March, 2024, as reported in the statement are the balancing amounts between the annual audited amounts for the year ended and the published year to date amounts for the half year ended 30 September, 2023 of the respective financial year which were subject to limited review by us, as required under the Listing Regulations. Our opinion is not modified in respect of this matter.

For H. R. AGARWAL & ASSOCIATES

Chartered Accountants

(Firm Registration No. 323029E)

Sagarwal.

(CA. Shyam Sundar Agarwal)

Partner

Membership No. 060033



UDIN: 24060033BKDKGH5345

Place : Kolkata

Date : 29.05.2024



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Statement of Assets and Liabilities

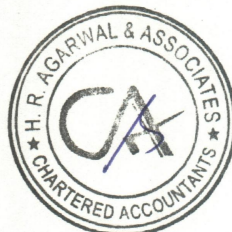
(Rs. In Lakhs)

Particulars	(Audited)	
	31.03.2024	31.03.2023
Equity & Liabilities		
1. Equity		
a) Equity Share Capital	1,025.51	1,025.51
b) Reserves & Surplus	1,788.43	1,783.19
Sub-Total Equity	2,813.94	2,808.70
2. Non Current Liabilities		
Borrowings		
Unsecured Loan	-	-
Other Long Term Liabilities	-	-
Sub-Total Non Current Liabilities	-	-
3. Current Liabilities		
Financial Liabilities		
Short Term Borrowings	-	-
Trade Payables	-	-
a) Total Outstanding dues of micro enterprises and small enterprises	-	-
b) Total Outstanding dues of creditors other than micro enterprises and small enterprises	-	-
Other Current Liabilities	2.59	3.33
Provision	0.70	0.85
Sub-Total Current Liabilities	3.29	4.18
Total	2,817.23	2,812.88
Assets		
1. Non- Current Asset		
a) Fixed Asset	3.47	4.23
b) Financial Assets		
Investment	407.00	407.00
c) Deferred Tax Asset	4.91	0.58
d) Non-Current Assets	0.50	0.50
Sub-Total Non-Current Assets	415.88	412.31
2. Current Assets		
a) Inventories	-	-
b) Financial Assets		
Trade Receivables	9.09	23.17
Cash and Cash Equivalents	2.56	0.12
Loans and Advances	2,379.28	2,368.22
c) Other Current Assets	10.42	9.06
Sub-Total Current Assets	2,401.35	2,400.57
Total	2,817.23	2,812.88

Notes:

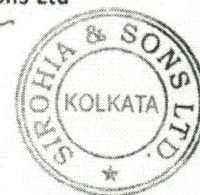
- The above results and the statement of Assets and Liabilities have been considered and reviewed by the Audit Committee, and subsequently approved and taken on record by the Board of Directors of the Company at its meeting held on 29th May, 2024. The Statutory Auditors of the Company have duly audited of the said results.
- The Company operates mainly in one business segment, the segment reporting is not applicable.
- The figures have been regrouped wherever necessary.
- No investor complaints were outstanding at the beginning of the quarter. No investor complaint were lying unresolved at the end of the quarter ended March 31st, 2024.
- The compliance related to IND-AS is not applicable to our company as the company is listed on SME Platform of BSE.

Place:- Kolkata
 Date:- 29/05/2024



For, Sirohia & Sons Ltd

Jitendra Sirohia
 Director
 Din - 00244740





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AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED MARCH 31ST, 2024

Sr. No.	Particulars	(Rs In Lakhs)				
		6 Months Ended			Year to date figures	
		31.03.2024	30.09.2023	31.03.2023	31.03.2024	31.03.2023
		Audited	UnAudited	Audited	Audited	Audited
I	Revenue from Operations	-	-	-	-	-
II	Other Income	30.03	3.50	38.37	33.53	38.37
III	Total Income	30.03	3.50	38.37	33.53	38.37
IV	Expenses					
a	Cost of Material Consumed	-	-	-	-	-
b	(Increase) / Decrease in stock in trade	-	-	-	-	-
c	Employee Cost	2.36	2.42	2.70	4.78	5.63
d	Finance Costs	-	-	-	-	-
e	Depreciation and amortisation expense	0.76	-	1.00	0.76	1.00
f	Other Expenses	19.93	2.81	26.77	22.74	29.94
	Total Expenses	23.05	5.23	30.46	28.28	36.56
V	Profit/(Loss) before Tax (III - IV)	6.98	(1.73)	7.91	5.25	1.81
VI	Tax Expense					
1	Current Tax	0.70	-	0.41	0.70	0.41
2	Deferred Tax	(4.33)	-	0.06	(4.33)	0.06
3	Tax Expense of Earlier Years	-	-	-	-	-
4	Sundry Balance written off	13.93	-	-	13.93	-
VII	Profit/(Loss) for the period (V-VI)	(3.32)	(1.73)	7.44	(5.05)	1.34
VIII	Other Comprehensive Income					
A	(I) Items that will not be reclassified to profit or loss	-	-	(16.13)	-	(16.13)
	(i) Remeasurements of the defined benefits plans	-	-	-	-	-
	(ii) Equity instruments through Other Comprehensive Income	-	-	-	-	-
	(II) Income Tax relating to items that will not be reclassified to profit & loss	-	-	-	-	-
B	(I) Items that will be reclassified to profit or loss	-	-	-	-	-
	(II) Income Tax relating to items that will be reclassified to profit & loss	-	-	-	-	-
IX	Total Comprehensive Income for the period (Comprising Profit/(Loss) and Other Comprehensive Income for the period) (VII+VIII)	(3.32)	(1.73)	(8.69)	(5.05)	(14.79)
X	Paid up Equity Share Capital (Face Value Rs. 10/- per share)	1,025.51	1,025.51	1,025.51	1,025.51	1,025.51
XI	Earning Per Share (not annualised)					
	Basic*	(0.03)	(0.02)	(0.08)	(0.05)	(0.14)
	Diluted*	(0.03)	(0.02)	(0.08)	(0.05)	(0.14)





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A	Particulars of Shareholding	31.03.2024	30.09.2023	31.03.2023	31.03.2024	31.03.2023
1	Public Shareholding					
	-Number of Share	51,16,600	51,16,600	51,16,600	51,16,600	51,16,600
	-Percentage of shareholding	49.89%	49.89%	49.89%	49.89%	49.89%
2	Promoters and Promoter Group Shareholding					
a)	Pledged/Encumbered					
	-Number of shares	-	-	-	-	-
	-Percentage of shares (as a % of the total shareholding of promoter and promoter group)	-	-	-	-	-
	-Percentage of shares (as a % of the total share capital of the company)	-	-	-	-	-
b)	Non-encumbered					
	-Number of shares	51,38,492	51,38,492	51,38,492	51,38,492	51,38,492
	-Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100.00%	100.00%	100.00%	100.00%	100.00%
	-Percentage of shares (as a % of the total share capital of the company)	50.11%	50.11%	50.11%	50.11%	50.11%
Particulars		Half Year ended 31st March, 2024				
B	Investor Complaints	NIL				
	Pending at beginning of the Quarter	NIL				
	Received during the Quarter	NIL				
	Disposed of during the Quarter	NIL				
	Remaining unresolved at the end of the Quarter	NIL				

Notes:

- 1 The above Audited Financial Result have been considered and reviewed by the Audit Committee, and subsequently approved and taken on record by the Board of Directors of the Company at its meeting held on 29th May, 2024. The Statutory Auditors of the Company have duly carried out Audit of the said results.
- 2 No investor complaints were outstanding at the beginning of the quarter. No investor complaint were lying unresolved at the end of the half year ended March 31st, 2024.
- 3 Previous Half year ended's/Period's figures have been regrouped, rearranged or recast wherever necessary.

Place:- KOLKATA
Date:- 29/05/2024



For, Sirohia & Sons Ltd

Jitendra Sirohia
Director
Din - 00244740





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CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2024

Audited

Particulars	As at 31.03.2024	As at 31.03.2023
Cash flows from operating activities		
Profit before Tax and Extra Ordinary Items	1.62	1.81
Adjustments for:	-	-
Depreciation and Amortization Expense	0.76	1.00
Fixed Assets written off	-	-
Exceptional / Prior Period Adjustments	-	-
Operating Profit before Working Capital Change	2.38	2.81
Adjustment for Change in		
(Increase)/ Decrease in Trade Receivables	14.08	39.65
(Increase)/ Decrease in Loans & Advances	(11.06)	(32.33)
(Increase)/ Decrease in Other Current Assets	(1.36)	(3.32)
(Increase)/ Decrease In Inventories	-	-
Increase/ (Decrease) in Other Payables	(0.89)	(4.49)
	3.15	2.31
Less: - Taxes Paid	0.70	-
Net Cash from Operating Activities	2.44	2.31
Cash flows from investing activities		
(Purchase) / Sales of Fixed Assets	-	-
(Purchase) / Sales of Investments	-	-
(Increase)/Decrease in Non Current Assets	-	-
Net cash generated from investing activities	-	-
Cash flows from financing activities		
Secured Loans Taken /(Repaid)	-	-
Unsecured Loans Taken / (Repaid)	-	(4.81)
Net cash from financing activities	-	(4.81)
Net increase/(decrease) in cash and cash equivalents	2.44	(2.50)
Opening Cash and Cash Equivalents:		
Cash on Hand	-	2.98
Cash at Bank	0.12	-0.36
	0.12	2.62
Closing Cash & Cash equivalents:		
Cash on Hand	-	-
Cash at Bank	2.56	0.12
	2.56	0.12

Place : Kolkata
 Date : 29/05/2024



For, Sirohia & Sons Ltd


 Jitendra Sirohia
 Director
 Din - 00244740

