

SIDH AUTOMOBILES LIMITED

R-13, S/F GREATER KAILASH-I NEW DELHI -110048 CIN: L34102DL1985PLC020156
Email: sidhindia1985@gmail.com; Website: www.sidhgroup.in Tel No.: 011-41053325

Date: 30th May, 2024

To
The Listing Department
BSE Limited
Phirozee Jeejeebhoy Towers
Dalal Street, 25th Floor
Mumbai - 400001

Subject: Outcome of Board Meeting dated May 30, 2024

Dear Sir/Madam,

We are pleased to inform you that the Board of Directors of the Company at its meeting held on **Thursday, May 30, 2024** at 03:00 P.M., inter alia, has approved the following:

1. The Audited Standalone Financial Results of the Company for the Quarter and Year ended on March 31st, 2024 and Statement of Assets and Liabilities as on March 31st, 2024;
2. The Auditor's Report on the Audited Financial Results of the Company for the financial year ended March 31st, 2024;
3. Declaration with respect to unmodified opinion of the Statutory Auditors on Audited Standalone Financial Results for the Quarter and Year ended March 31st, 2024.
4. Appointment of M/s. MSTR & Associates, Company Secretaries as Secretarial Auditor of the Company for the FY 2023-24.
5. Appointment of Mr. Amit Kumar, Company Secretary and Compliance officer of the Company as Internal Auditor also of the Company for the FY 2024-25 in addition to his exiting position in the Company.

The details as required under SEBI LODR Regulations read with SEBI Circular No. SEBI/HO/CFD/CFDPoD1/P/CIR/2023/123 dated July 13, 2023 is annexed herewith as Annexure-1.

The above Financial Results have been reviewed by the Audit Committee in its meeting held today i.e., **Thursday, May 30th, 2024** and approved by the Board of Directors in its meeting held on the same day.

The Board Meeting commenced at 03:00 P.M. and concluded at 4:00 P.M.

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You are requested to kindly take note of this.

Thanking you,
Yours faithfully,
FOR SIDH AUTOMOBILES LIMITED

(PRASHANT KUMAR)
DIRECTOR
DIN: 08782437

Prashant
Kumar

Digitally signed by Prashant Kumar
DN: c=IN, o=Personal, title=SB98,
pseudonym=M808F9eRpyG2fMcpMf9Qo
hPgP5fz,
2.5.4.20=c673f610951d6764dbae505e4ac55
1144af51803a367e96bd223c1a2201d8823,
postalCode=825314, st=Jharkhand,
serialNumber=63e2f9517c78d17a6d99a2c8
5e7db7ac671c20af047b9afecd384a60df152
a21, cn=Prashant Kumar
Date: 2024.05.30 16:12:30 +05'30'

Encl: As above mentioned

SIDH AUTOMOBILES LIMITED

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Annexure 1

- i. Appointment of M/s. MSTR & Associates, Company Secretaries as Secretarial Auditor of the Company for the FY 2023-24.

S.No.	Details of event(s) that need to be provided	Information of such event(s)
1	Reason for change viz. appointment, resignation, removal, death or otherwise;	Appointment of M/s. MSTR & Associates, Company Secretaries as Secretarial Auditor of the Company for the FY 2023-24.
2	Date of appointment/ cessation (as applicable) & term of appointment;	M/s. MSTR & Associates, Company Secretaries as Secretarial Auditor of the Company for the FY 2023-24 w.e.f. 30.05.2024.
3	Brief profile (in case of appointment);	Ms. Teena Rani, H/o, M/s. MSTR & Associates, Company Secretaries is appointed as Secretarial Auditor of the Company for the FY 2023-24, the Firm is peer reviewed firm and located at 105 & 302, C-2/4, Pragati Market, Ashok Vihar Phase II, Delhi-110052 and having vast experience in their field. Email Id: csteenarani@gmail.com; Terms of appointment: To conduct Secretarial Audit for the financial year 2023-24.
4	Disclosure of relationships between directors (in case of appointment of a director).	NA

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- ii. Appointment of Mr. Amit Kumar, Company Secretary and Compliance officer of the Company as Internal Auditor also of the Company for the FY 2024-25 in addition to his exiting position in the Company.

S.No.	Details of event(s) that need to be provided	Information of such event(s)
1	Reason for change viz. appointment, resignation, removal, death or otherwise;	Appointment of Mr. Amit Kumar, Company Secretary and Compliance officer of the Company as Internal Auditor also of the Company for the FY 2024-25 in addition to his exiting position in the Company.
2	Date of appointment/ cessation (as applicable) & term of appointment;	Appointment of Mr. Amit Kumar, Company Secretary and Compliance officer of the Company as Internal Auditor also of the Company for the FY 2024-25 in addition to his exiting position in the Company w.e.f. 30.05.2024.
3	Brief profile (in case of appointment);	Mr. Amit Kumar is a qualified Company Secretary, having more than 14 year of experience in different industries and he is also appointed as Internal auditor of the Company in addition to his existing Position of the Company w.e.f. 30.05.2024.
4	Disclosure of relationships between directors (in case of appointment of a director).	NA

FOR SIDH AUTOMOBILES LIMITED

(PRASHANT KUMAR)
DIRECTOR
DIN: 08782437

Prashant
Kumar

Digitally signed by Prashant Kumar
DN: cn=IN, o=Personal, title=5896,
pseudonym=H808FcselqyG2KncpMTJ9QohPg5F
xz,
2.5.4.20=c673f610951d6764dba50564ac551144af
61803a367e6bd42b3c1a2801d8823,
postalCode=825314, st=Jharkhand,
serialNumber=63a2f9517c78d17a6d99a2c85e7db7
ac571c20a0f4799ffec384960df152a21,
cn=Prashant Kumar
Date: 2024.05.30 16:12:52 + 05'30'

Sidh Automobiles Limited
 Regd Office: R-13, S/F Greater Kailash-I New Delhi-110048
 CIN: L34102DL1985PLC020156, Phone: 011-41053325
 Email: sidhindia1985@gmail.com, website: sidhgroup.in

Audited Financial Results of Sidh Automobiles Limited for the quarter and year ended March 31, 2024 prepared in compliance with the Indian Accounting Standards (IND-AS)

Amount in Rs

Sr. No.	Particulars	STANDALONE				
		3 Months ended 31.03.2024	Preceding 3 Months ended 31.12.2023	Corresponding 3 Months ended 31.03.2023	Year to date figures for the current period ended 31.03.2024	Year to date figures for the previous year ended 31.03.2023
		Audited	Unaudited	Audited	Audited	Audited
1	Income from Operations					
	a) Net Sales/ Income from Operations	-	3,95,126.00	5,05,250.00	11,45,521.00	16,38,850.00
	b) Other Operating Income					
	Total Income from Operations (Net)	-	3,95,126.00	5,05,250.00	11,45,521.00	16,38,850.00
2	Expenses					
	(a) Cost of Material Consumed					
	(b) Purchases of Stock-in-trade					
	(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade					
	(d) Employees & Administrative cost	-	3,36,000.00	2,33,032.00	10,08,000.00	12,54,580.00
	(e) Finance Cost	443.90	-	166.00	1,187.90	244.00
	(f) Depreciation & Amortization Expenses	-		-	-	-
	(g) Listing Fees	-		2,56,250.00	-	2,56,250.00
	(h) Other Expenses	11,800.00	-	11,800.00	11,800.00	11,800.00
	Total Expenses	12,243.90	3,36,000.00	5,01,248.00	10,20,987.90	15,22,874.00
3	Profit(+)/Loss(-) from ordinary activities before Tax (1-2)	(12,243.90)	59,126.00	4,002.00	1,24,533.10	1,15,976.00
4	Tax Expenses					
	a) Current Tax					
	b) Deferred Tax					
5	Profit for the period	(12,243.90)	59,126.00	4,002.00	1,24,533.10	1,15,976.00
6	Other Comprehensive income					
	i) Item that will not be reclassified to profit or loss					
	-Change in fair value of equity Instrument					
	-Remeasurement of Post Employment Benefit obligations					
	ii) Income tax relating to item that will not be reclassified to Profit or loss					
7	Total comprehensive income for the period(5+6)(comprising profit and other comprehensive income for the period)	(12,243.90)	59,126.00	4,002.00	1,24,533.10	1,15,976.00
8	Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	2,96,23,000.00	2,96,23,000.00	2,96,23,000.00	2,96,23,000.00	2,96,23,000.00
9	Earning Per Share (Face value of Rs. 10/- each)					
	a) Basic	(0.00)	0.02	0.00	0.04	0.04
	b) Diluted	(0.00)	0.02	0.00	0.04	0.04

1. Above results were reviewed by Audit Committee and taken on record by Board of Directors in meeting held on May 30, 2024. The statutory Auditors of the company have carried out a audit procedure of the result for the quarter and year ended March 31, 2024. An unmodified opinion has been issued and the same is being filed with the stock exchange along with the above results.

2. Segment reporting as defined in Accounting Standard - 17 is not applicable, as the business of the company falls in one segment.

3. The above figures have been regrouped or rearranged where ever necessary.

4. Corresponding figures of the Previous period have been regrouped and rearranged, wherever necessary to conform to the current period's classification.

For Sidh Automobiles Limited

Hari Mohan Gupta
 HARI MOHAN GUPTA

Director

DIN: 03158551

SIDH AUTOMOBILES LTD.

Director/Auth. Signatory

Place : New Delhi
 Date : May 30, 2024

SIDH AUTOMOBILES LTD.
(CIN: L34102DL1985PLC020156)
R-13, S/F Greater Kallash - 1, New Delhi - 110048
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2024

S.No.	Particulars	Note No.	As at 31st March, 2024	As at 31st March, 2023
1	Revenue from Operations			
2	Other Income	11	11,455.21	16,388.50
3	Total Revenue (1+2)			
4	Expenses		11,455.21	16,388.50
	(a) Cost of materials consumed		-	-
	(b) Purchase of stock-in-trade		-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade		-	-
	(d) Employee benefits expense		-	-
	(e) Finance costs	12	10,080.00	12,441.40
	(f) Depreciation and amortisation expense	13	11.88	2.44
	(g) Other Expenses	5	-	-
	Total Expenses	14	118.00	2,784.90
5	Profit / (Loss) Before Tax (3-4)		10,209.88	15,228.74
6	Extraordinary / Exceptional Items		1,245.33	1,158.76
7	Profit / (Loss) Before Tax (5-6)			
8	Tax Expense :		1,245.33	1,159.76
	(a) Tax expense for current year		-	-
	(b) (Less): MAT credit related to current year		-	-
	(c) Net current Tax Expense		-	-
	(d) Tax expense relating to Prior years		-	-
	(e) Deferred Tax		-	-
	Total Tax Expenses		-	-
9	Profit / (Loss) from operations (7-8)			
	Less: Transfer to special reserve U/s 45IC of the RBI Act, 1934		1,245.33	1,159.76
	Profit available for dividend Distribution			
	Less: Proposed Dividend		1,245.33	1,159.76
	Net Profit transfer to Appropriation			
10	Earning per equity share:		1,245.33	1,159.76
	(a) Basic		0.004	0.004
	(b) Diluted		0.004	0.004

Significant Accounting Policies and Notes to Financial Statement
The schedules referred to above & notes to accounts form an integral part of the accounts.
"In term of our separate report of even date"

For and on behalf of the Board of Directors of
SIDH AUTOMOBILES LTD.

For Goel Mintri & Associates
Chartered Accountants
Firm Registration No/013211103
F.R. No. 01321110
M. No. 520858

Gopal Dutt
Partner, FCA
Membership No. : 520858

Sushant Saxena
(CFO)

Amit Kumar
(Company Secretary)
A24061

For SIDH AUTOMOBILES LIMITED

Hari Mohan Gupta
Director
DIN: 03158551

Anil Sharma
Managing Director
DIN:02928210

Place : New Delhi
Date : 30.05.2024

SIDH AUTOMOBILES LTD.
(CIN: L34102DL1985PLC020166)
R-13, S/F Greater Kailash - 1, New Delhi - 110043
BALANCE SHEET AS ON 31st March, 2024

S.No.	Particulars	Note No.	As at 31st March, 2024	As at 31st March, 2023
(Figure in Hundreds)				
A	<u>EQUITY AND LIABILITIES</u>			
	(1) Shareholder's Funds			
	(a) Share capital	1	2,96,230.00	2,96,230.00
	(b) Reserves and Surplus	2	6,182.85	4,937.52
	(c) Money received against share warrants		-	-
	(2) Share application money pending allotments		-	-
	<u>(3) Non-current Liabilities</u>			
	(a) Long Term Borrowings		-	-
	(b) Deferred tax liabilities (net)		-	-
	(c) Other Long Term Liabilities		-	-
	(d) Long term provisions		-	-
	<u>(4) Current Liabilities</u>			
	(a) Short Term Borrowings		-	-
	(b) 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		-	-
	(c) Other Current Liabilities	3	38,865.50	43,384.00
	(d) Short Term Provisions	4	3,814.46	3,814.46
	TOTAL		3,45,092.81	3,48,365.98
B	<u>ASSETS</u>			
	<u>(1) Non-Current Assets</u>			
	(a) Properties, Plant & Equipments and Intangible Assets			
	(i) Properties, Plant & Equipments	5	34.78	34.78
	(ii) Intangible assets		-	-
	(iii) Capital Work in progress		-	-
	(iv) Intangible Assets under Development		-	-
	(b) Non-current Investments		-	-
	(c) Long term loans and advances	6	15,780.00	15,780.00
	(d) Other non-current assets	7	69,718.69	69,718.69
	(e) Deferred Tax Assets		2.52	2.52
	<u>(2) Current Assets</u>			
	(a) Current Investments		-	-
	(b) Inventories		-	-
	(c) Trade Receivables		-	-
	(d) Cash and Cash Equivalents	8	64,412.75	65,966.50
	(e) Short term Loans and Advances	9	16,664.73	18,364.15
	(f) Other current assets		-	-
	TOTAL	10	1,78,479.35	1,78,479.35
	TOTAL	15	3,45,092.81	3,48,365.98

Significant Accounting Policies and Notes to Financial Statement

The schedules referred to above & notes to accounts form an integral part of the accounts.
"In term of our separate report of even date"

For Goel Mittal & Associates
Chartered Accountants
Firm Registration No. 1122111X
M. No. 520858
Gopal Dutt
Partner
Membership No. : 520858

Sushant
Sushant Saxena
(CFO)

Amit Kumar
Amit Kumar
(Company Secretary)
424061

For and on behalf of the Board of Directors of
SIDH AUTOMOBILES LTD.

For SIDH AUTOMOBILES LIMITED

Har Mohan Gupta
Har Mohan Gupta
Director
DIN: 03158551

Anil Sharma
Anil Sharma
Director/Authorised Signatory
Managing Director
DIN: 02928210

Place : New Delhi
Date : 30.03.2024

SIDH AUTOMOBILES LTD.
 (CIN: L24102DL1985PLC0201561)
CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31st MARCH 2024

S.NO.	Particulars	(Figure in Hundreds)	
		31-Mar-24 Amount(Rs.)	31-Mar-23 Amount(Rs.)
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit / Loss Before Tax		1,159.76
	Adjustment for:		
	Depreciation	1,245.33	
	Operating Profit Before Working Capital Changes		
	Adjustment for: Working Capital Changes		
	Trade Payables	1,245.33	1,189.76
	Other Current Liabilities		
	Short Term Provisions		
	Inventories	(4,518.50)	5,778.00
	Trade Receivables		
	Short Term Loan & Advances		
	Other Current Assets	1,553.75	(5,000.00)
	Cash Generated from Operations		
	Income Tax Paid	(2,964.75)	778.00
	A. NET CASH FLOW FROM OPEARATING ACTIVITIES	(1,719.42)	1,937.76
		(1,719.42)	1,937.76
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Property, Plant and Equipment		
	B. NET CASH FLOW FROM INVESTING ACTIVITIES		
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Long Term Borrowings		
	Short Term Borrowings		
	C. NET CASH FLOW FROM FINANCING ACTIVITIES		
D	NET INCREASE /DECREASE IN CASH AND CASH EQUIVALENTS		
	(A+B+C)	(1,719.42)	1,937.76
	Cash & Cash Equivalents at the beginning of the Year		18,384.15
	Cash & Cash Equivalents at the end of the Year	16,664.73	18,384.15

Note: The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Accounting Standard-3 on Cash Flow Statement issued by the "Institute of Chartered Accountant Of India"
 Notes on financial statement and significant accounting policies.
 The notes attached form an integral part of the Balance Sheet
 As per our Report Attached.

For Goel Mohan & Associates
 Chartered Accountants
 Firm Registration No. 0132448
 F.R. No. 0132114
 M. No. 520858
 Chartered Accountants (CFO)
 Gopini Dutt
 Partner
 Membership No. : 520858
 Place: New Delhi
 Date: 30.05.24

(Signature)
 Amit Kumar
 (Company Secretary)
 A24061

For and on behalf of the Board of Directors of
SIDH AUTOMOBILES LIMITED
(Signature)
 Hari Mohan Gupta
 Director
 DIN: 03149514
(Signature)
 Anil Sharma
 Managing Director
 DIN: 02928210
(Signature)
 BUSHANT SAXENA
 (CFO)

SIDH AUTOMOBILES LTD.
(CIN: L34102DL1985PLC020156)
R-13, S/F Greater kailash - 1, New Delhi - 110048

NOTES

Forming Part of the financial statements

(Figure. in Hundreds)

NOTE NO. 1 SHARE CAPITAL

Sr.No	Particulars	As at 31st March, 2024	As at 31st March, 2023
1	Authorised		
	30000000 Equity Shares of Rs.10/- each (Previous Year 30000000 Equity Shares of Rs. 10/- Each)	30,00,000.00	30,00,000.00
		30,00,000.00	30,00,000.00
2	Issued, Subscribed and fully paid up		
	2962300 Equity Shares of Rs.10/- each fully paid up (Previous Year 2962300 Equity Shares of Rs. 10/- Each)	2,96,230.00	2,96,230.00
		2,96,230.00	2,96,230.00

(I) Reconciliation of the number of shares outstanding and amount of share capital:

Particulars	As at 31 March, 2024		As at 31 March, 2023	
	No. of Shares	Amount	No. of Shares	Amount
Equity Shares at the beginning of the year	29,623.00	2,96,230.00	29,623.00	2,96,230.00
Add: Shares issued during the year	-	-	-	-
Equity Shares at the end of the year	29,623.00	2,96,230.00	29,623.00	2,96,230.00

(II) Details of shares held by each shareholder holding more than 5% of the aggregate shares in the company

Class of Shares / Name of Shareholder	As at 31 March, 2024		As at 31 March, 2023	
	No. of Shares held	% holding of shares	No. of Shares held	% holding of shares
Equity shares of Rs. 10/- fully paid up				
Puja Mittal	3,69,100.00	12.46	3,69,100.00	10.12
Urvashi Mittal	3,64,250.00	12.30	3,64,250.00	10.37

NOTE NO. 2 RESERVES AND SURPLUS

PARTICULARS	As at 31st March, 2024	As at 31st March, 2023
(a) Share premium account		
(b) Employee Stock option Reserve		
(c) Special Reserve U/s 451C of RBI Act, 1934		
Opening Balance	-	-
Add: Transfer From P&L A/c during the year	-	-
Closing Balance	-	-
(d) Surplus / (Deficit) in Statement of Profit and Loss		
Balance as at the beginning of the year	4,937.52	3,777.76
Add: Profit for the year	1,245.33	1,159.76
Closing Balance	6,182.85	4,937.52
Total (a+b+c)	6,182.85	4,937.52

NOTE NO. 3 OTHER CURRENT LIABILITIES

PARTICULARS	As at 31st March, 2024	As at 31st March, 2023
(a) Current maturities of long term debts	-	-
(b) Other Payables		
(i) Advances from companies / persons	23,505.00	23,145.00
(ii) Audit Fees Payable	118.00	118.00
(iii) Expenses Payable	15,242.50	20,121.00
Total	38,865.50	43,384.00

* There are no amounts due for payment to The Investor Education and Protection Fund under Section 205C of the Company Act, 1956 as at the year end.

SIDH AUTOMOBILES LTD.

NOTE NO. 4 SHORT TERM PROVISIONS

PARTICULARS

	As at 31st March, 2024	As at 31st March, 2023
(a) Provision - Others:		
(i) Provision for Income tax	1,314.46	1,314.46
(ii) Other provisions	2,500.00	2,500.00
Total	3,814.46	3,814.46

NOTE NO. 6 NON CURRENT INVESTMENTS

PARTICULARS

	As at 31st March, 2024	As at 31st March, 2023
Investment in Equity Instruments:		
(a) Quoted (Non Trade)		
18400 (Previous year 18400) Equity Shares in Standard Capital Mkt. Ltd.	1,840.00	1,840.00
Total	1,840.00	1,840.00
(b) Unquoted - Non Trade		
Investments in Others		
17800 (previous year 17800) Equity Shares in		
(i) Balwant Singh Sons (P) Ltd.	1,780.00	1,780.00
121600 (previous year 121600) Equity Shares in		
(ii) D.K. Chemicals (P) Ltd.	12,160.00	12,160.00
Total	13,940.00	13,940.00
(c) Unquoted - At Cost		
Total	15,780.00	15,780.00

NOTE NO. 7 LONG TERM LOANS AND ADVANCES

PARTICULARS

	As at 31st March, 2024	As at 31st March, 2023
Unsecured, Considered good	69,718.69	69,718.69
Total	69,718.69	69,718.69

NOTE NO. 9 CASH AND BANK BALANCE

PARTICULARS

	As at 31st March, 2024	As at 31st March, 2023
Cash and Cash Equivalents:		
Bank Balance	97.08	108.96
Cash in Hand	16,567.65	18,275.19
Total	16,664.73	18,384.15

SIDH AUTOMOBILES LTD.

NOTE NO. 10 OTHER CURRENT ASSETS

PARTICULARS	As at 31st March, 2024	As at 31st March, 2023
TDS Receivable	10,884.98	10,884.98
Advance Recoverable in cash or kind or for value to be received	1,67,594.37	1,67,594.37
Total	1,78,479.35	1,78,479.35

NOTE NO. 11 REVENUE FROM OPERATION

PARTICULARS	As at 31st March, 2024	As at 31st March, 2023
Sale of Services	11,455.21	16,388.50
Total	11,455.21	16,388.50

NOTE NO. 12 EMPLOYEE BENEFITS EXPENSE

PARTICULARS	As at 31st March, 2024	As at 31st March, 2023
Director Remuneration	-	2,400.00
Salary & Wages	10,080.00	10,041.40
Staff Welfare Expenses	-	-
Total	10,080.00	12,441.40

NOTE NO. 13 FINANCE COST

PARTICULARS	As at 31st March, 2024	As at 31st March, 2023
Bank Charges	11.88	2.44
	11.88	2.44

NOTE NO. 14 OTHER EXPENSES

PARTICULARS	As at 31st March, 2024	As at 31st March, 2023
Audit Fees	118.00	118.00
Advertisement Exp	-	45.38
Listing Fees	-	2,562.50
Other Expenses	-	59.02
Total	118.00	2,784.90

Sidh Automobiles Ltd.
Balance Sheet
As at 31st March 2024

NOTE NO. 5 FIXED ASSETS CHART AS PER COMPANIES ACT, 2013

Fixed Assets	Gross Block			Accumulated Depreciation		Net Block	
	Balance as at 01.04.2023	Additions	Deduction/ Adjustment during the year	Balance as at 01.04.2023	Depreciation charge for the year	Balance as at 31.03.2024	Balance as at 31.03.2023
a Tangible Assets							
Computer	1,000.00	-	-	999.95	0.00	999.95	0.05
Furniture & Fixtures	500.00	-	-	465.27	0.00	465.27	34.73
Total	1,500.00	-	-	1,465.22	-	1,465.22	34.78
b Intangible Assets							
Computer Software							
Copyright/ Goodwill							
Total	-	-	-	-	-	-	-
c Capital Work In Progress							
Total	-	-	-	-	-	-	-
d Intangible assets under Development							
Total	-	-	-	-	-	-	-
Total	1,500.00	-	-	1,465.22	-	1,465.22	34.78

Note 8 TRADE RECEIVABLES
Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment						Total
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years		
Undisputed Trade Receivables- Considered Goods	3,951.26	7,503.95	5,000.00	-	47,957.54		64,412.75
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-
Total	3,951.26	7,503.95	5,000.00	-	47,957.54	-	64,412.75

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment						Total
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years		
Undisputed Trade Receivables- Considered Goods	5,000.00	-	-	-	-	-	5,000.00
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-	-
Others	-	-	-	-	60,966.50	-	60,966.50
Total	5,000.00	-	-	-	60,966.50	-	65,966.50

SIDH AUTOMOBILES LIMITED

R-13, S/F GREATER KAILASH-I NEW DELHI -110048 CIN: L34102DL1985PLC020156
Email: sidhindia1985@gmail.com; Website: www.sidhgroup.in Tel No.: 011-41053325

Date: 30th May, 2024

To
The Listing Department
BSE Limited
Phirozee Jeejeebhoy Towers
Dalal Street, 25th Floor
Mumbai - 400001

Subject: Declaration Pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulation, 2015

Dear Sir/Madam,

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that the Auditors Report on the standalone Financial Results for the financial year ended March 31st, 2024, issued by M/s. Goel Mintri & Associates, Chartered Accountants, Statutory Auditors of the Company is with the unmodified opinion.

You are requested to kindly take note of this.

Thanking you,
Yours faithfully,

For SIDH AUTOMOBILES LIMITED

Prashant
Kumar

Digitally signed by Prashant Kumar
DN: cn=Prashant, o=Prashant, email=prashant.kumar@sidhgroup.in, c=IN, postalCode=110048, serialNumber=436289517c78d17a6d99a2e85e7db7ac671c20a097789f6cd384a60d1152a21, cn=Prashant Kumar
Date: 2024.05.30 16:11:48 +0530

(PRASHANT KUMAR)
DIRECTOR
DIN: 08782437



INDEPENDENT AUDITOR'S REPORT ON AUDIT OF QUARTERLY AND ANNUAL FINANCIAL RESULTS

To the Board of Directors of Sidh Automobiles Limited

Opinion

We have audited the accompanying standalone financial results of **Sidh Automobiles Limited** (hereinafter referred to as "the Company") for the quarter and year ended **March 31, 2024** ("standalone financial results"), 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 from time to time ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; 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 profit and other comprehensive income and other financial information for the quarter 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 ("the Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone 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 results under the provisions of the Act 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 on standalone financial results.

Management's and Board of Directors' Responsibilities for the Standalone Financial Results

These standalone financial results have been prepared on the basis of the standalone financial statements.

The Company's Management and Board of Directors are responsible for the preparation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, 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 the 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 is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results 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 standalone financial results, 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 Act, we are also responsible for expressing our opinion through a separate report on the complete set of standalone financial statements on whether the company has adequate internal financial controls with reference to standalone 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 in the standalone financial results 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 financial results 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.

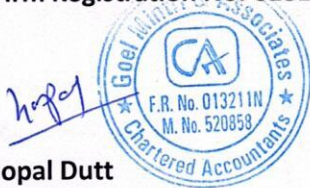
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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.

The standalone financial results for the quarter ended March 31, 2024 being the balancing figure between the audited figures in respect of full financial year March 31, 2024 and the unaudited year to date figures up-to the third quarter of the current financial year, which were subject to a limited review by us as required under the listing Regulations.

**For Goel Mintri & Associates
Chartered Accountants
(Firm Registration No. 013211N)**



**Gopal Dutt
(Partner)
Membership No. 520858**

UDIN: 24520858BKBFWN5749

**Place: New Delhi
Date: May 30, 2024**