

Siddheswari Garments Limited



9, INDIA EXCHANGE PLACE, 3RD, FL., KOLKATA - 700 001

Phone : 2210-7234

E-mail : siddheswari@hotmail.com

CIN : L17111WB1994PLC065519

13.02.2024

Listing Manager
Calcutta Stock Exchange Ltd
Lyons Range, Kolkata

The Asst General Manager,
Department of Corporate Services,
Bombay Stock Exchange Ltd,
P J Towers, Dalal Street, Mumbai-1

Dear Sir/Madam

**Sub:- Un- Audited Financial Result for the Quarter Ended 31.12.2023
pursuant to SEBI (LODR) Regulations 2015.**

Further to our notice letter dt 05.02.2024, Please be advice that the Board of Directors of the Company in its meeting held today have taken on records the Un-Audited Financial Result for the Qtr. ended 31.12.2023.

The Board Meeting commenced at 5.30 P M and concluded at 6.15 P M.

We enclosed herewith a copy of Un-Audited Financial Result for the Qtr ended 31.12.2023 along with limited Review Report.

Thanking You
Yours Faithfully

For Siddheswari Garments Limited
SIDDHESWARI GARMENTS LIMITED

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Encls: As above.

Director.



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 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, 2023**, & year to date from 1st April 2023 to 31st December 2023 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 led 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 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: 24051715BKBXUV9038
Place: Kolkata

Dated: the 13th day of Feb., 2024



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 2023

Sr. No.	Particulars	Quarter ended (Reviewed)			9 months ended(Reviewed)		Year ended (Audited)
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
1.	Income						
	(a) Revenue from Operations	-	-	-	-	-	-
	(b) Other Income	7.14	7.05	7.48	21.24	21.58	29.71
	Total Income	7.14	7.05	7.48	21.24	21.58	29.71
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	2.91	2.67	2.47	8.02	8.05	10.52
	(f) Finance costs (net)	-	-	-	-	-	-
	(g) Depreciation and amortisation expenses	0.38	0.38	0.38	1.14	1.14	1.52
	(h) Other expenses	2.37	3.66	2.40	12.85	12.97	16.27
	Total Expenses	5.66	6.71	5.25	22.01	22.16	28.31
3.	Profit before exceptional items and tax (1-2)	1.48	0.34	2.23	(0.77)	(0.58)	1.40
4.	Exceptional items	-	-	(1.25)	-	(1.25)	(1.25)
5.	Profit before tax (3+4)	1.48	0.34	0.98	(0.77)	(1.83)	0.15
6.	Tax expense:						
	(i) Current tax	0.10	-	0.15	0.10	0.15	0.76
	(ii) Deferred tax	-	-	-	-	-	(0.38)
	(ii) Tax for earlier years	-	-	-	-	-	-
	Total tax expense	0.10	-	0.15	0.10	0.15	0.38
7.	Net Profit for the period (5-6)	1.38	0.34	0.83	(0.87)	(1.98)	(0.23)
8.	Other Comprehensive Income						
	(i) Items that will not be reclassified subsequently to profit or loss	367.31	0.55	0.43	368.43	189.46	189.93
	(ii) Items that will be reclassified subsequently to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income	367.31	0.55	0.43	368.43	189.46	189.93
9.	Total Comprehensive Income for the period	368.69	0.89	1.26	367.56	187.48	189.70
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	0.01	0.03	(0.03)	(0.06)	(0.01)
	(b) Diluted	0.04	0.01	0.03	(0.03)	(0.06)	(0.01)



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 13th February, 2024. The Limited Review for the quarter and nine Months ended 31st December 2023 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 realese draft rules for the code on Social Security,2020 on November 13 2020, and has invoted suggestions from stackholders which are under active consideration by the Ministry. The Company will assess the impact and its evaluation 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 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 requiered under Regulation 33 of the SEBI (LODR) Regulations,2015 has been completed and the related report dose not have any impact on the above "Results and notes" for the Quater ended 31st Dec,2023 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 2023
- 6 The figure of the previous period has been regrouped/ reclassified to conform to the classification for the quarter and Nine Months ended 31st December 2023, whre necessary.

Place :- Kolkata
Date :- 13.02.2024



For and Behalf of Board of Directors

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