

# Siddheswari Garments Limited



9, INDIA EXCHANGE PLACE, 3RD, FL., KOLKATA - 700 001  
Phone : 2210-~~XXXX~~7112  
E-mail : siddheswari@hotmail.com  
CIN : L17111WB1994PLC065519

The Listing Department,  
The Calcutta Stock Exchange Limited  
7, Lyons Range,  
Kolkata-700001

Date: 14<sup>th</sup> February, 2025  
The Asst General Manager,  
Department of Corporate Services,  
Bombay Stock Exchange Ltd,  
P J Towers, Dalal Street, Mumbai-1

**Subject: Integrated Filing (Financial) for the Quarter and Nine Months Ended 31<sup>st</sup> December 2024.**

Pursuant to SEBI Circular No SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 Dated 31<sup>st</sup> December 2024 read with BSE circular No 20250102-4 dated 2 January 2025, we are submitting herewith the integrated Filing (Financial) for the quarter and nine months ended 31<sup>st</sup> December 2024.

Sr No.	Details	Remarks
1.	Unaudited Standalone Financial Results for the quarter and nine Months Ended 31 <sup>st</sup> December 2024, as required under Regulation 33 of SEBI LODR regulations.	Enclosed
2.	Limited Review Report of the Auditors on the Unaudited Standalone Financial Results for the quarter and Nine Months ended 31 <sup>st</sup> December 2024, as required Under Regulation 33 of SEBI LODR. The auditor expressed an unmodified opinion.	Enclosed
3.	Statement on deviation or variation for proceeds of public issue, Right issue, Preferential issue, qualified institutions placement etc.	Not applicable
4.	Disclosing of outstanding default on loans and debt securities.	Not applicable
5.	Disclosure of Related Party Transactions (application only for half-yearly filings i e 2 <sup>nd</sup> and 4 <sup>th</sup> Qtr.)	Not applicable
6.	Statement on impact of audit qualifications (for audit report with modified opinion) submitted along with annual audited financial result (standalone and consolidated separately) Applicable only for annual filling I e 4 <sup>th</sup> qtr.)	Not applicable

Kindly take the same on your record.  
This is for your records.

Thanking you  
Yours faithfully

For Siddheswari Garments Ltd.  
SIDDHESWARI GARMENTS LIMITED

Sanjay Kr Shah  
Whole-time Director  
DIN-00109444

Sanjay Shah  
Director.

**R. K. BAJAJ & CO.**

CHARTERED ACCOUNTANTS

**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 **31<sup>st</sup> 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 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 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 14<sup>th</sup> day of Feb., 2025

**SIDDHESWARI GARMENTS LIMITED**

Regd Address: 9, India Exchange Place, 3rd Floor  
Kolkata-700 001

CIN :- L1711(WB)1994PLC065519

(' In lakhs)

**Statement of Unaudited Financial Results for the quarter and Nine months ended 31 December 2024**

Sr. 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.	<b>Income</b>						
	(a) Revenue from Operations	-	-	-	-	-	-
	(b) Other Income	7.12	7.05	7.14	21.24	21.24	29.43
	<b>Total Income</b>	<b>7.12</b>	<b>7.05</b>	<b>7.14</b>	<b>21.24</b>	<b>21.24</b>	<b>29.43</b>
2.	<b>Expenses</b>						
	(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	2.91	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
	<b>Total Expenses</b>	<b>5.87</b>	<b>7.91</b>	<b>5.66</b>	<b>22.85</b>	<b>22.01</b>	<b>27.48</b>
3.	<b>Profit before exceptional items and tax (1-2)</b>	<b>1.25</b>	<b>(0.86)</b>	<b>1.48</b>	<b>(1.61)</b>	<b>(0.77)</b>	<b>1.95</b>
4.	Exceptional items	-	-	-	-	-	-
5.	<b>Profit before tax (3+4)</b>	<b>1.25</b>	<b>(0.86)</b>	<b>1.48</b>	<b>(1.61)</b>	<b>(0.77)</b>	<b>1.95</b>
6.	<b>Tax expense:</b>						
	(i) Current tax	-	-	0.10	-	0.10	0.90
	(ii) Deferred tax	-	-	-	-	-	(0.29)
	(iii) Tax for earlier years	-	-	-	-	-	-
	<b>Total tax expense</b>	<b>-</b>	<b>-</b>	<b>0.10</b>	<b>-</b>	<b>0.10</b>	<b>0.61</b>
7.	<b>Net Profit for the period (5-6)</b>	<b>1.25</b>	<b>(0.86)</b>	<b>1.38</b>	<b>(1.61)</b>	<b>(0.87)</b>	<b>1.34</b>
8.	<b>Other Comprehensive Income</b>						
	(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	-	-	-	-	-	-
	<b>Total Other Comprehensive Income</b>	<b>374.29</b>	<b>1.18</b>	<b>367.31</b>	<b>376.09</b>	<b>368.43</b>	<b>369.27</b>
9.	<b>Total Comprehensive Income for the period</b>	<b>375.54</b>	<b>0.32</b>	<b>368.69</b>	<b>374.48</b>	<b>367.56</b>	<b>370.61</b>
10.	Paid-up Equity Share Capital (Face value per share * 10)	330.99	330.99	330.99	330.99	330.99	330.99
11.	<b>Earnings per equity share (of ₹ 10 each) (not annualised)</b>						
	(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 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 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 figure 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 Shah

Sanjay Kr. Shah

Whole time Director

DIN: 00109444

Director.

