

# 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](mailto:gujarat.investa@gmail.com)

Web: [www.gujaratinvesta.com](http://www.gujaratinvesta.com)

DATE: 12-02-2025

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 Regulation 30 & 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors at their meeting held on Wednesday, 12<sup>th</sup> February 2025, inter alia, has transacted the following item of business:

1. Considered and Approved the Standalone Un-Audited Financial Results for the Quarter and Nine Months ended as on 31<sup>st</sup> December 2024.
2. Considered and Approved Limited Review Report from Statutory Auditor on Un-audited Financial Results for the Quarter and Nine Months ended as on 31<sup>st</sup> December 2024.

We enclose herewith the said Statement of Standalone Un-audited Financial Results for the Quarter and Nine Months 31<sup>st</sup> December 2024 along with copy of Limited Review Report issued by Statutory Auditor of the Company for said period.

The aforesaid Board Meeting commenced at 05:00 P.M and concluded at 05:30 P.M.

This is for your information and record, please.

Yours Truly,

For, ASHTASIDHHI INDUSTRIES LIMITED

(FORMERLY KNOWN AS GUJARAT INVESTA LIMITED)

PURUSHOTTAM RADHESHYAM AGARWAL

CHAIRMAN & DIRECTOR

DIN:00396869



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## STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED AS ON 31<sup>ST</sup> DECEMBER, 2024

[Rs. In Lakhs]

Sr. No.	Particulars	Quarter ended			Nine Months Ended		Year ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>Revenue from Operations</b>						
	(a) Revenue - Trading Operations	44.16	40.28	-	119.86	5.44	59.34
	(b) Interest Income	-	-	9.69	-	14.54	17.42
	(c) Dividend Income	0.02	0.01	1.31	0.03	1.37	1.38
	d) Net Profit on Sale of Investments	-	1.26	-	1.26	-	-
	<b>Total Revenue from Operations</b>	<b>44.18</b>	<b>41.55</b>	<b>11.00</b>	<b>121.15</b>	<b>21.35</b>	<b>78.14</b>
2	<b>Expenses</b>						
	a) Finance Cost	-	-	-	-	-	0.01
	b) Purchase of Stock In Trade	43.22	39.85	5.18	118.30	9.38	60.84
	c) Changes in inventories of finished goods, stock in trade & work-in-progress	-	-	-	(11.25)	-	(4.58)
	d) Employee's benefits expense	1.19	0.96	0.60	2.60	1.20	4.91
	e) Net Loss on Future and, Option Contact	-	1.39	0.66	3.65	1.05	(1.00)
	f) Net Loss on Sale of Investments	-	-	-	-	-	48.51
	g) Depreciation, amortization and impairment	-	-	-	-	-	-
	h) Other Expenses	0.35	0.78	5.60	4.89	6.74	8.40
	<b>Total Expenses</b>	<b>44.76</b>	<b>42.98</b>	<b>12.04</b>	<b>118.19</b>	<b>18.37</b>	<b>117.09</b>
3	<b>Profit/(loss) before exceptional items and tax (1-2)</b>	<b>(0.58)</b>	<b>(1.43)</b>	<b>(1.04)</b>	<b>2.96</b>	<b>2.98</b>	<b>(38.95)</b>



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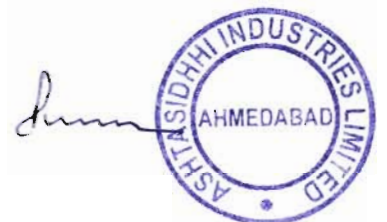
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4	Exceptional Items	-	-	-	-	-	-
5	Profit/(loss) before tax (3-4)	(0.58)	(1.43)	(1.04)	2.96	2.98	(38.95)
6	Tax expense						
	Current Tax	-	1.04	-	1.04	-	-
	Excess provision of tax for earlier years	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
7	Profit/(loss) for the period / year from continuing operations (5-6)	(0.58)	(2.47)	(1.04)	1.92	2.98	(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)	(0.58)	(2.47)	(1.04)	1.92	2.98	(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	-	-	-	-	-	-



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	will be reclassified to Profit or Loss						
	Other Comprehensive Income/(loss)	-	-	-	-	-	-
13	Total Comprehensive Income/(loss) for the period/year (11+12)	(0.58)	(2.47)	(1.04)	1.92	2.98	(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)
	Earning Per Share (EPS) for continuing operations						
	a)Basic (Rs.)	(0.00)	(0.03)	(0.01)	0.03	0.04	(0.52)
	b)Diluted (Rs.)	(0.00)	(0.03)	(0.01)	0.03	0.04	(0.52)
	Earning Per Share (EPS) for discontinued operations						
	a)Basic (Rs.)	-	-	-	-	-	-
	b)Diluted (Rs.)	-	-	-	-	-	-
	Earning Per Share (EPS) for continuing and discontinued operations						
	a)Basic (Rs.)	(0.00)	(0.03)	(0.01)	0.03	0.04	(0.52)
	b)Diluted (Rs.)	(0.00)	(0.03)	(0.01)	0.03	0.04	(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.





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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 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 but the company has not received approval of the same from Reserve Bank of India.
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 company was erstwhile known as Gujarat Investa Limited, which is now called as Ashtasidhhi 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 12 <sup>th</sup> February, 2025. The statutory auditor of the Company have reviewed the said result.
6	The impact of changes, if any arising on account of enactment of 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.

FOR, ASHTASIDHHI INDUSTRIES LIMITED  
(Formerly known as Gujarat Investa Limited)



PURUSHOTTAM RADHESHYAMAGARWAL  
CHAIRMAN & DIRECTOR  
(DIN-00396869)

Place: AHMEDABAD

Date : 12-02-2025



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Email : info@nahtajainandassociates.com  
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Nr. Shreyas Railway Crossing,  
Ambawadi, Ahmedabad-380 015.

## 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, as amended.**

**Review Report 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 31<sup>st</sup> December, 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 statements is free from material misstatement. A review of interim financial information consists of making inquiries, primarily of the company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted



in accordance with standards on Auditing specified under section 143(10) of the companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards (Ind AS) specified under section 133 of the companies act, 2013 as amended 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: 12.02.2025**  
**UDIN :- 25116735BMJEKZ3482**



**For, Nahta Jain & Associates**  
**Chartered Accountants**  
**Firm Reg No. 106801W**

  
**(CA. Gaurav Nahta)**  
**Partner**  
**Mem. No. 116735**