

Siddheswari Garments Limited



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

Phone : 2210-7234

E-mail : siddheswari@hotmail.com

CIN : L17111WB1994PLC065519

14.08.2024

To,
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

Sub: Un-Audited Financial Result for the Quarter ended on 30.06.2024 pursuant to SEBI (LODR) Regulations 2015.

Further to our notice letter dt 07.08.2024, Please be advice that the Board of directors of the company in its meeting held today have on records the Un-Audited Financial Result for the Qtr ended 30.06.2024.

We enclosed herewith a copy of Un-audited Financial Result for the Qtr ended 30.06.2024 along with limited Review Report.

Please Receive and acknowledge the same.

Thanking You
Yours faithfully

For Siddheswari Garments Limited.

Sanjay Shetty



R. K. BAJAJ & CO.

CHARTERED ACCOUNTANTS

Ph.: 2243 3084, Mob.: 98300 88877

40/5, Strand Road, Kolkata - 700 001

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Independent Auditor's Review Report on the Quarterly 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 **30th June 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 there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements on our 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 analytical procedures 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: 24051715BKBXWN2456

Place: Kolkata

Dated: the 14th day of Aug., 2024



SIDDHESWARI GARMENTS LIMITED

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

CIN :- L17111WB1994PLC065519

(In lakhs)

Statement of Unaudited Standalone Financial Results for the quarter ended 30th June, 2024

Sr. No.	Particulars	3 Months ended 30.06.2024	Corresponding 3 Months ended 30.06.2023	Preceding 3 Months ended 31.03.2024#	Twelve Months ended 31.03.2024
		(Un-Audited)	(Un-Audited)	(Audited)	(Audited)
1.	Income				
	(a) Revenue from Operations	-	-	-	-
	(b) Other Income	7.07	7.05	8.19	29.43
	Total Income	7.07	7.05	8.19	29.43
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	2.47	2.44	2.47	10.48
	(f) Finance costs (net)	-	-	-	-
	(g) Depreciation and amortisation expenses	0.38	0.38	0.38	1.52
	(h) Other expenses	6.22	6.82	2.63	15.48
	Total Expenses	9.07	9.64	5.48	27.48
3.	Profit before exceptional items and tax (1-2)	(2.00)	(2.59)	2.71	1.95
4.	Exceptional items				-
5.	Profit before tax (3+4)	(2.00)	(2.59)	2.71	1.95
6.	Tax expense:				
	(i) Current tax	-	-	0.80	0.90
	(ii) Deferred tax	-	-	(0.29)	(0.29)
	(ii) Tax for earlier years	-	-	-	-
	Total tax expense	-	-	0.51	0.61
7.	Net Profit for the period (5-6)	(2.00)	(2.59)	2.20	1.34
8.	Other Comprehensive Income				
	(i) Items that will not be reclassified subsequently to profit or loss	0.62	0.57	0.84	369.27
	(ii) Items that will be reclassified subsequently to profit or loss				
	Total Other Comprehensive Income	0.62	0.57	0.84	369.27
9.	Total Comprehensive Income for the period	(1.38)	(2.02)	3.04	370.61
10.	Paid-up Equity Share Capital (Face value per share ` 10)	330.99	330.99	330.99	330.99
11.	Earnings per equity share (of ` 10 each) (not annualised)				
	(a) Basic	(0.06)	(0.08)	0.07	0.04
	(b) Diluted	(0.06)	(0.08)	0.07	0.04

#The figures for the Preceding 3 months ended 31.03.2024 and the balancing figures between the audited figures in respect of the full financial year ended 31.03.2024 and the year to date figures upto the third quarter of the respective financial years.

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Notes:

- 1 The above un-audited financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 14th August, 2024. The Limited Review for the quarter ended 30th June 2024 has been carried out by the Statutory Auditors, as required under Regulation 33 of SEBI (LODR) Regulations, 2015.
- 2 The Company adopted Indian Accounting Standard ("Ind-As") Prescribed under section 133 of the Companies Act, 2013 read with the relevant Rules issued thereunder from 1st April 2017 and accordingly these unaudited financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind-AS 34("Interim Financial Reporting" and the other accounting principles generally accepted in India.
- 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 30th June, 2023 which needs to be explained.
- 5 The figure of the previous period has been regrouped/ reclassified, wherever necessary, to conform to the classification for the quarter ended 30th June 2024.

Place :- Kolkata
Date :- 14.08.2024



For and Behalf of Board of Directors

U.N. Singh
Senior Mgr

