

# Siddheswari Garments Limited

Date: 7<sup>th</sup> January, 2026



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

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CIN L17111WB1994PLC065519

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

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

## Subject: Outcome of Board Meeting under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

With reference to the above subject and pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you the Board of Directors of the Company in its meeting held today, 7<sup>th</sup> January, 2026 have considered and approved the following:

### 1. Unaudited Financial Results for Quarter and half year ended 30<sup>th</sup> September, 2025.

The approval and declaration of the unaudited financial results for the quarter and half year ended 30<sup>th</sup> September, 2025 were delayed due to the sudden and unfortunate demise of the Company's Statutory Auditor, Mr. Ramesh Kumar Bajaj, Proprietor of M/s R. K. Bajaj & Co., on 26<sup>th</sup> October, 2025. Consequently, the limited review process for the said period could not be completed within the timeline prescribed under Regulation 33 of the SEBI (LODR) Regulations, 2015.

Subsequently, the Board of Directors, based on the recommendation of the Audit Committee, at its meeting held on 4<sup>th</sup> December, 2025, approved the appointment of M/s N Dokania & Associates, Chartered Accountants (FRN: 014403C) as the Statutory Auditors of the Company to fill the casual vacancy, subject to shareholders' approval.

Upon completion of the limited review by the newly appointed Statutory Auditors, the unaudited financial results were placed before the Board and approved at the present meeting.

The meeting commenced at 4.00 P.M. and concluded at 5.45 P.M.

Copy of the Unaudited Financial Results for quarter and half year ended 30<sup>th</sup> September, 2025 along with the Limited Review Report is enclosed herewith for your record and reference.

This is for your records.

Thanking you

*Yours faithfully*

*For Siddheswari Garments Ltd.*

*SIDDHESWARI GARMENTS LIMITED*

*Sanjay Kr Shah* *Sanjay Shah*

*Whole-time Director* *Director.*

*DIN-00109444*

*Encl: as above*



**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 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 **30<sup>th</sup> September, 2025** and year to date from **1st April 2025 to 30<sup>th</sup> September 2025** 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").

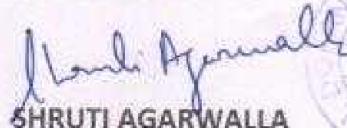
This statement is the responsibility of the Company's management and has been approved by the Board of Directors which has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of Companies Act, 2013 read with relevant Rules issued thereunder 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.

**Place:** Kolkata  
**Date:** 07<sup>th</sup> January, 2026

**For N. Dokania & Associates  
Chartered Accountants**

  
**SHRUTI AGARWALLA**  
Partner  
M.No.: 307223  
UDIN: 26307223DBRHVG6220  
Firm Registration No.: 014403C



Statement of Unaudited Financial Results for the quarter and six months ended 30 September 2025

Sr. No.	Particulars	Quarter ended (Reviewed)			6 months ended (Reviewed)		Year ended (Audited)
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	
1. Income	Revenue from Operations	-	-	-	-	-	-
	(a) Other Income	7.05	7.13	7.05	14.18	14.12	30.21
	<b>Total Income</b>	<b>7.05</b>	<b>7.13</b>	<b>7.05</b>	<b>14.18</b>	<b>14.12</b>	<b>30.21</b>
2. Expenses	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	3.28	2.66	3.51	5.94	5.98	11.31
	(f) Finance costs (net)	-	-	-	-	-	-
	(g) Depreciation and amortisation expenses	0.39	0.38	0.38	0.76	0.76	1.52
	(h) Other expenses	3.14	6.42	4.02	9.56	10.24	16.40
	<b>Total Expenses</b>	<b>6.80</b>	<b>9.46</b>	<b>7.91</b>	<b>16.26</b>	<b>16.98</b>	<b>29.23</b>
3. Profit before exceptional items and tax (1-2)		0.25	(2.33)	(0.86)	(2.08)	(2.86)	0.98
4. Exceptional items							-
5. Profit before tax (3+4)		0.25	(2.33)	(0.86)	(2.08)	(2.86)	0.98
6. Tax expense:							
(i) Current tax		-	-	-	-	-	0.65
(ii) Deferred tax		-	-	-	-	-	(0.10)
(iii) Tax for earlier years		-	-	-	-	-	-
<b>Total tax expense</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.55</b>
7. Net Profit for the period (5-6)		0.25	(2.33)	(0.86)	(2.08)	(2.86)	0.43
8. Other Comprehensive Income							
(i) Items that will not be reclassified subsequently to profit or loss		0.49	0.93	1.18	1.42	1.80	376.32
(ii) Items that will be reclassified subsequently to profit or loss							
<b>Total Other Comprehensive Income</b>		<b>0.49</b>	<b>0.93</b>	<b>1.18</b>	<b>1.42</b>	<b>1.80</b>	<b>376.32</b>
9. Total Comprehensive Income for the period (comprising		0.74	(1.40)	(0.32)	(0.66)	(1.06)	376.75
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		0.01	(0.07)	(0.03)	(0.06)	(0.09)	0.01
(b) Diluted		0.01	(0.07)	(0.03)	(0.06)	(0.09)	0.01



STATEMENT OF UN-AUDITED ASSETS AND LIABILITIES

Sr No.	Particulars	As at 30.09.2025	
		(Un-Audited)	As at 31.03.2025 (Audited)
<b>ASSETS</b>			
(1) <b>Non-Current Assets</b>			
(a) Property, Plant and Equipment		3.76	4.52
(b) Capital work-in-progress		-	-
(c) Financial Assets			
(i) Investments		2,779.51	2,778.09
(ii) Trade receivables			
(iii) Loans		270.70	256.60
(iv) Other non-current financial assets		-	-
(d) Deferred tax assets (net)		-	-
(e) Other non-current assets		-	19.13
<b>Total Non-current assets</b>		<b>3,053.97</b>	<b>3,058.34</b>
(2) <b>Current Assets</b>			
(a) Inventories		0.56	0.56
(b) Financial Assets			
(i) Trade receivable		-	-
(ii) Cash and cash equivalents		2.20	1.04
(iii) Bank Balances		11.30	25.69
(iv) Other Bank Balances		31.16	15.08
(v) Other current financial assets			
(c) Other current assets		22.17	21.32
<b>Total Current assets</b>		<b>67.39</b>	<b>63.69</b>
<b>TOTAL ASSETS</b>		<b>3,121.36</b>	<b>3,122.03</b>
<b>EQUITY AND LIABILITIES</b>			
<b>EQUITY</b>			
(a) Equity Share capital		382.71	382.71
(b) Other Equity		2,729.89	2,730.56
<b>Total Equity</b>		<b>3,112.60</b>	<b>3,113.27</b>
<b>LIABILITIES</b>			
(1) <b>Non-current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings		-	-
(ii) Trade Payables		-	-
(iii) Other non-current financial liabilities		5.80	5.80
(b) Provisions		-	-
(c) Deferred tax liabilities(Net)		1.71	1.71
(d) Other non-current liabilities			
<b>Total Non-current Liabilities</b>		<b>7.51</b>	<b>7.51</b>
(2) <b>Current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings		-	-
(ii) Trade Payable		0.60	0.60
(iii) Other current financial liabilities			
(b) Other current Liabilities		-	-
(c) Provisions		0.65	0.65
(d) Current Tax Liabilities (net)		-	-
<b>Total Current Liabilities</b>		<b>1.25</b>	<b>1.25</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>3,121.36</b>	<b>3,122.03</b>



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 7th January, 2026. The Limited Review for the quarter and half year ended 30 September 2025 has been carried out by the Statutory Auditors, as required under Regulation 33 of SEBI (LODR) Regulations, 2015.
2. The audit is delayed due to uncertain demise of our auditor Mr. Bamesh Kumar Bajaj (Prop of M/s R.K Bajaj & Co.) on 26th October, 2025. We have appointed new auditor M/s N Dokania & Associates on 4th Dec, 2025. Due to which we were not able to complete audit procedure within the stipulated time hence are uploading our Limited Review on 7th January, 2026.
3. 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 evolution 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.
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 Sept, 2025 which needs to be explained.
5. As the company has only one operating segment i.e., Trading Business. Hence segment reporting under Ind AS 108 is not required.
6. The figure of the previous period has been regrouped/ reclassified, wherever necessary, to conform to the classification for the quarter and half year ended 30 September 2025.



For and Behalf of Board of Directors  
For SIDDHESWARI GARMENTS LTD  
SIDDHESWARI GARMENTS LIMITED  
Sanjay Kr. Shah

Director.

Sanjay Kr. Shah  
Whole time Director  
DIN: 00109444



Place :- Kolkata  
Date :- 07.01.2026

# SIDDHESWARI GARMENTS LIMITED

## CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2025

(Amt. In lakh)

		Half Year ended	Half year ended
		30.09.2025	30.09.24
	Rs. P.	Rs. P.	
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>			
Net Profit before tax & Extra-ordinary Items			
Adjustments for:			
Depreciation	0.76	0.76	
Interest Received	(14.18)	(14.12)	
Operating Profit Before Working Capital Changes	<u>(13.42)</u>	<u>(15.50)</u>	<u>(13.36)</u>
Adjustment for:			
Decrease/ (Increase) in Debtor			
Decrease/ (Increase) in Loans & advances	(14.10)	(11.10)	
Decrease/ (Increase) in other current assets	(0.04)	(15.00)	
Decrease/ (Increase) in other non current assets	19.13	(15.04)	
Increase/ (Decrease) in Creditors	0.07	5.06	0.07
Cash Generated from Operations	<u>(10.44)</u>	<u>(57.29)</u>	
Direct Taxes Paid	0.89	1.06	
Net Cash from Operating Activities	<u>(11.33)</u>	<u>(58.35)</u>	
<b>B. CASH FLOW FROM INVESTING ACTIVITIES:</b>			
Interest Received	14.18	14.12	
Net Cash from Investment Activities	14.18	14.12	
<b>C. CASH FLOW FROM FINANCING ACTIVITIES:</b>			
Net Cash from Financing activities			
Net increase/(decrease) in Cash & Cash Equivalents	2.85	(44.23)	
Cash & Cash Equivalents as on 1st Apr 2025	41.81	62.45	
Cash & Cash Equivalents as on 1st oct 2025	44.66	18.12	
Notes			
The above cash flow statement has been prepared under the "Income method" as set out in IND-AS-7 Statement of cash Flow.			
Cash and Cash Equivalents	As at 30.09.2025	As at 30.09.2024	
cash ans cash equivalants as avobe	44.66	44.66	
	18.12	18.12	

For SIDDHESWARI GARMENTS LTD

SIDDHESWARI GARMENTS LIMITED

Sanjay Shah

Sanjay kr shah  
Whole Time- Director  
DIN-00109444  
Date: 07.01.2026  
Place: Kolkata

