

Siddha Ventures Limited

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Phone: +91 33 2242 9199/5335 Fax: +91 33 2242 8667 e-mail: response@siddhaventures.com
Cin: L67120WB1991PLC053646

Date: 13/11/2025

To
The Department of Corporate Service
BSE Limited
P.J Towers, Dalal Street
Mumbai-400001

BSE Scrip Code-530439

**Sub: Quarterly Financial Statement for the quarter ended 30th September, 2025 under
Regulation 33 of SEBI (LODR) Regulations, 2015**

Dear Sir/ Madam,

As required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, we are enclosing herewith the Unaudited Financial Results along with Limited Review Report of our company for the quarter ended 30th September, 2025.

Kindly acknowledge.

Thanking you,

Yours faithfully,

For, SIDDHA VENTURES LIMITED

NIKITA AGARWAL
COMPANY SECRETARY & COMPLIANCE OFFICER



DAMLE DHANDHANIA & CO.

TEMPLE TOWER
P-17A, Ashutosh Chowdhury Avenue
G - 1, Ground Floor
Opp. Ballygunge Birla Mandir
Kolkata - 700 019
Phone : 033 4003 1388
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Limited Review Report on Quarterly and Year to Date Unaudited Financial Results of Siddha Ventures Limited under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

To
The Board of Directors of
Siddha Ventures Limited

We have reviewed the accompanying statement of unaudited financial results of **Siddha Ventures Limited** (the "company") for the quarter ended 30-09-2025 and year to date from April 1, 2025 to September 30, 2025 together with the relevant notes thereon (the "Statement"). The Statement has been prepared by the Company pursuant to **Regulation 33** of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, which has been initialed by us for identification purposes.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard "Interim Financial Reporting" (Ind As 34) prescribed under section 133 of the 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 based on our review.

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 financial statements are free of material misstatement

A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide 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 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 applicable accounting standards 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.

For Dample Dhandhanian & Co
Chartered Accountants
ICAI Firm Registration No.: 325361E



Ajay Dhandhanian, FCA
Partner

Membership No. 059061
Kolkata, the 13th Day of November, 2025
UDIN: 25059061BMFYVQ5982

Statement of Unaudited Financial Results for the Quarter and Half Year Ended 30th September, 2025

(All amounts in Lakhs, unless otherwise stated)

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30th September 2025	30th June 2025	30th September 2024	30th September 2025	30th September 2024	31st March 2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	107.14	-	308.55	107.14	335.55	335.55
II	Other income	8.96	0.10	4.52	9.06	5.00	30.41
III	Total Income (I+II)	116.10	0.10	313.07	116.20	340.55	365.96
IV	Expenses :						
	(a) Changes in Value of Shares Traded	83.63	(5.78)	25.28	77.85	25.78	2,765.97
	(b) Employee Benefit Expenses	1.74	1.46	1.83	3.20	3.12	6.00
	(c) Other Expenses	37.19	6.53	1.24	43.72	7.72	9.26
	Total expenses	122.56	2.21	28.35	124.77	36.62	2,781.23
V	Profit before tax (III-IV)	(6.46)	(2.11)	284.72	(8.57)	303.93	(2,415.27)
VI	Income tax expense :						
	- Current tax charge / (credit)	3.36	-	-	3.36	-	-
	- Deferred tax charge / (credit)	-	-	-	-	-	-
	- Income Tax for Earlier Year charge / (credit)	-	-	-	-	-	0.03
	Total tax expense	3.36	-	-	3.36	-	0.03
VII	Profit for the year (V-VI)	(9.82)	(2.11)	284.72	(11.93)	303.93	(2,415.30)
VIII	Other comprehensive income (net of tax expense)						
	<u>Items that will not be reclassified to profit or loss</u>						
	(i) Remeasurements of post-employment benefit obligations	-	-	-	-	-	-
	(ii) Fair valuation of equity instruments	-	-	-	-	-	-
	- Changes in fair value of FVOCI equity instruments	-	-	-	-	-	-
	- Gain/(loss) on sale of FVOCI equity instruments	-	-	-	-	-	-
	(iii) Income tax (charge) / credit relating to these items that will not be reclassified subsequently to the statement of profit and loss	-	-	-	-	-	-
	Other comprehensive income for the year, net of tax	-	-	-	-	-	-
IX	Total comprehensive income for the year (VII+VIII)	(9.82)	(2.11)	284.72	(11.93)	303.93	(2,415.30)
X	Paid up equity share capital of (face value -Rs.10/-)	999.80	999.80	999.80	999.80	999.80	999.80
XI	Other Equity	-	-	-	-	-	465.94
XII	Earnings per share						
	Basic and Diluted earnings per share (Rs.)	(0.10)	(0.02)	2.85	(0.12)	3.04	(24.16)

Notes:

- The above results for the quarter and half year ended 30th September 2025 have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015 as amended and have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 13th November 2025. The Statutory Auditors has expresses an un modified opinion on the above results.
- The Company has operated only in one segment . Hence segment reporting under IND AS 108 is not applicable
- There were no exceptional items during the period.
- Figures of the previous period have been re-grouped and re-classified to conform to the reclassification of current period wherever necessary

For DAMLE DHANDHANIA & CO
Chartered Accountants
FRN No. 325361E

Ajay Dhandhan
AJAY DHANDHANIA ,FCA
Partner
Membership No. 059061
Place: Kolkata
Date: 13th November 2025
UDIN: 25059061BMFYVQ5982



For and on behalf of the board
SIDDHA VENTURES LIMITED
Laxmipat Sethia
Director / Authorised Signatory
LAXMIPAT SETHIA
MANAGING DIRECTOR
DIN: 00413720

Siddha Ventures Limited

CIN No: L67120WB1991PLC053646

Statement of Assets and Liabilities as at 30 September 2025

(All amounts in Lakhs, unless otherwise stated)

Particulars	As at	As at
	30th September 2025	31st March 2025
	Unaudited	Audited
Assets		
Non-current assets		
Financial Assets		
(i) Investments	0.98	0.98
(ii) Other Financial Assets	865.61	212.50
Total Non-Current assets	866.59	213.48
Current assets		
Inventories	580.32	658.17
Financial Assets		
(i) Trade Receivables	-	-
(ii) Cash and Cash Equivalents	8.36	6.53
(iii) Loans	-	579.99
(iv) Other Financial Assets	0.09	4.47
Current Assets	3.96	3.57
Total Current Assets	592.73	1,252.73
Total Assets	1,459.32	1,466.21
Equity and Liabilities		
Equity		
Equity Share Capital	999.80	999.80
Other Equity	454.01	465.94
Total Equity	1,453.81	1,465.74
Current Liabilities		
Other Current Liabilities	2.15	0.47
Short Term Provisions	3.36	-
Total Current Liabilities	5.51	0.47
Total Equity and Liabilities	1,459.32	1,466.21

For DAMLE DHANDHANIA & CO
Chartered Accountants
FRN No. 325361E


AJAY DHANDHANIA, FCA
Partner

Membership No. 059061

Place: Kolkata

Date: 13th November 2025



For and on behalf of the board
SIDDHA VENTURES LIMITED

SIDDHA VENTURES LIMITED


Director / Authorised Signatory

LAXMIPAT SETHIA
MANAGING DIRECTOR
DIN: 00413720

Siddha Ventures Limited

CIN No: L67120WB1991PLC053646

Statement of Cash Flows for the period ended 30 September 2025

(All amounts in Lakhs, unless otherwise stated)

Particulars	Period Ended	Year Ended
	30th September 2025 Unaudited	31st March 2025 Audited
A. Cash flow from operating activities		
Profit before tax	(8.57)	(2,415.27)
Adjustments for :		
Changes in Value of Shares Traded	77.85	2,765.97
Operating Profit before working capital changes	69.28	350.70
Adjustments for changes in working capital		
Decrease/(Increase) other financial assets	(648.73)	238.57
(Decrease)/Increase other current liabilities	1.68	(0.61)
(Decrease)/Increase other current assets	0.52	(0.53)
Cash generated from operations activities	(577.25)	588.13
Income Tax Paid	(0.92)	(3.07)
Cash used in operating activities (A)	(578.17)	585.06
B. Cash flow from investing activities		
Decrease/(Increase) loans	579.99	(579.99)
Cash generated/used in investing activities (B)	579.99	(579.99)
C. Cash flow from financing activities		
Changes in other financial assets		
Cash generated/used in financing activities (C)	-	-
Net Increase/(Decrease) in cash and cash equivalents (A+B+C)	1.82	5.07
Cash and Cash equivalents at the beginning of the year	6.53	1.46
Cash and Cash equivalents at the end of the year	8.35	6.53

Notes: The above Statement of Cash Flows has been prepared under the " Indirect Method" as set out in Ind AS-7 "Statement of Cash Flows"

For DAMLE DHANDHANIA & CO

Chartered Accountants

FRN No. 325361E

AJAY DHANDHANIA, FCA

Partner

Membership No. 059061

Place: Kolkata

Date: 13th November 2025

UDIN: 25059061BMFYVQ5982



For and on behalf of the board

SIDDHA VENTURES LIMITED

SIDDHA VENTURES LIMITED

Director / Authorised Signatory

LAXMIPAT SETHIA

MANAGING DIRECTOR

DIN: 00413720