

# Siddha Ventures Limited

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Regd. Office: "Sethia House", 1<sup>st</sup> Floor, 23/24, Radha Bazar Street, Kolkata-700 001  
Phone: +91 33 2242 9199/5335 Fax: +91 33 2242 8667 e-mail: response@siddhaventures.com  
Cin: L67120WB1991PLC053646

**Date: 09/11/2023**

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

**BSE Scrip Code-530439**

## **Sub: Outcome of Board Meeting**

Dear Sir/Madam,

This is to inform you that in pursuance to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 ('Listing Regulations') the Board of Directors of the company in its meeting held today, Thursday, 09<sup>th</sup> November, 2023 has inter- alia transacted the following business:

- Considered, approved and taken on record the Unaudited Financial Results of the Company for the quarter ended 30<sup>th</sup> September, 2023 and Statement of Assets and Liabilities of the Company for financial year ended 30<sup>th</sup> September, 2023 as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 along with Limited Review Report.
- Considered and recorded the mail dated 03.11.2023 received from the Bombay Stock Exchange regarding non-compliance of regulation 3(5) of SEBI (Prohibition of Insider Trading) Regulations, 2015 in relation to proper maintenance of Structural Digital Database and the Board's observation thereto.

The Board meeting was commenced at 03:00 P.M and concluded at 05:00 P.M.

Please take the above information on record.

Thanking you,

**Yours faithfully,**

**For, SIDDHA VENTURES LIMITED**

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**NIKITA AGARWAL**  
**COMPANY SECRETARY & COMPLIANCE OFFICER**



*K. K. Chanani & Associates*

**Chartered Accountants**

An ISO 9001:2008 Certified Firm, Certificate No.: 221010128008

Head Office: 5/1 Clive Row, 3<sup>rd</sup> Floor, Room No.78, Kolkata-700001

Branches: Bangalore, Guwahati, Jaipur, Mumbai, New Delhi, Patna,  
Nashik and Raipur.

Contact: Dial: +91 9830044507, +9133- 22130296

Email: [kkca@kkca.net](mailto:kkca@kkca.net).

**Limited Review Report on Quarterly and Year to Date Unaudited Standalone 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 standalone financial results of **Siddha Ventures Limited** (the "company") for the quarter ended 30-09-2023 and year to date from April 1, 2023 to September 30, 2023 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 standalone 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 K.K. Chanani & Associates

*Chartered Accountants*

ICAI Firm Registration No.: 322232E

  
(Krishna Kumar Chanani)  
Partner

Membership No. 056045

**Kolkata, the 9th day of November, 2023**

**UDIN No. 23056045BGXHYZ7476**



**SIDDHA VENTURES LIMITED**

CIN : L67120WB1991PLC053646

Registered office: Sethia House, 23/24 Radha Bazar Street, Kolkata-700001

Phone No. +91 33 22429199/5355, Fax: +91 33 2242 8667

Email: response@siddhaventures.com

**Standalone Statement of Assets and Liabilities**

(All amounts in Lakhs, unless otherwise stated)

Particulars	As at	As at
	30 September 2023	31 March 2023
	Unaudited	Audited
<b>Assets</b>		
<b>Non-current assets</b>		
Financial Assets		
(i) Investments	0.980	0.980
(ii) Other Financial Assets	458.550	107.650
<b>Total non-Current assets</b>	<b>459.530</b>	<b>108.630</b>
<b>Current assets</b>		
Inventories	3,360.160	3,361.110
Financial Assets		
(i) Trade Receivables	-	21.630
(ii) Cash and Cash Equivalents	1.400	0.580
(iii) Other Financial Assets	-	312.500
Current Assets	1.720	-
<b>Total current assets</b>	<b>3,363.280</b>	<b>3,695.820</b>
<b>Total Assets</b>	<b>3,822.810</b>	<b>3,804.450</b>
<b>Equity and Liabilities</b>		
<b>Equity</b>		
Equity Share Capital	999.800	999.800
Other Equity	2,815.867	2,802.526
<b>Total Equity</b>	<b>3,815.667</b>	<b>3,802.326</b>
<b>Liabilities</b>		
<b>Non-current Liabilities</b>		
Financial Liabilities	-	-
<b>Total Non-current liabilities</b>	<b>-</b>	<b>-</b>
<b>Current Liabilities</b>		
Other Current Liabilities	0.450	0.416
Provisions	6.690	1.700
<b>Total current liabilities</b>	<b>7.140</b>	<b>2.116</b>
<b>Total Equity and Liabilities</b>	<b>3,822.807</b>	<b>3,804.450</b>

For K. K. Chanani & Associates

Chartered Accountants

Registration No. 322232E

  
Krishna Kumar Chanani  
Partner

Membership No: 056045



For and on behalf of the board

Siddha Ventures Limited

  
SIDDHARTH SETHIA

DIRECTOR

DIN: 00038970

Place : Kolkata

Date : 9th Day of November 2023

UDIN: 23056045 BG XHY 27476

**SIDDHA VENTURES LIMITED**  
**CIN : L67120WB1991PLC053646**  
Registered office: Sethia House, 23/24 Radha Bazar Street, Kolkata-700001  
Phone No. +91 33 22429199/5355, Fax: +91 33 2242 8667  
Email: response@siddhaventures.com

**Statement of Unaudited Standalone Financial Results for the Quarter and Half Year Ended 30th September, 2023**

(All amounts in Lakhs, unless otherwise stated)

	Particulars	Quarter Ended			Half Year Ended		Year ended
		30 September 2023	30th June 2023	30 September 2022	30 September 2023	30 September 2022	31st March 2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	-	28.50	121.63	28.50	121.63	133.63
II	Other income	0.02	0.07	0.07	0.09	0.11	0.14
III	<b>Total Income (I+II)</b>	<b>0.02</b>	<b>28.57</b>	<b>121.70</b>	<b>28.59</b>	<b>121.74</b>	<b>133.77</b>
IV	<b>Expenses :</b>						
	(a) Changes in Value of Shares Traded	-	0.95	23.20	0.95	23.20	(2,009.54)
	(b) Employee Benefit Expenses	1.29	1.29	1.14	2.58	2.15	4.08
	(c) Other Expenses	0.41	6.33	0.93	6.74	5.85	10.01
	<b>Total expenses</b>	<b>1.70</b>	<b>8.57</b>	<b>25.27</b>	<b>10.27</b>	<b>31.20</b>	<b>(1,995.45)</b>
V	<b>Profit before tax (III-IV)</b>	<b>(1.68)</b>	<b>20.00</b>	<b>96.43</b>	<b>18.32</b>	<b>90.54</b>	<b>2,129.22</b>
VI	Income tax expense :						
	- Current tax charge / (credit)	1.86	3.12	1.60	4.98	1.60	1.71
	- Deferred tax charge / (credit)	-	-	-	-	-	-
	- Income Tax for Earlier Year charge / (credit)	-	-	-	-	-	-
	<b>Total tax expense</b>	<b>1.86</b>	<b>3.12</b>	<b>1.60</b>	<b>4.98</b>	<b>1.60</b>	<b>1.71</b>
VII	<b>Profit for the year (V-VI)</b>	<b>(3.54)</b>	<b>16.88</b>	<b>94.83</b>	<b>13.34</b>	<b>88.94</b>	<b>2,127.51</b>
VIII	<b>Other comprehensive income (net of tax expense) Items that will not be reclassified to profit or loss</b>						
	(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	-	-	-	-	-	-
	<b>Other comprehensive income for the year, net of tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
IX	<b>Total comprehensive income for the year (VII+VIII)</b>	<b>(3.54)</b>	<b>16.88</b>	<b>94.83</b>	<b>13.34</b>	<b>88.94</b>	<b>2,127.51</b>
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	-	-	-	-	-	2,802.53
XII	Earnings per share						
	Basic and Diluted earnings per share (Rs.)	(0.04)	0.17	0.95	0.13	0.89	21.28



**Notes:-**

- 1 The above results for the quarter and half year ended 30th September 2023 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 9th November 2023. The Statutory Auditors has expresses an un modified opinion on the above results.
- 2 During the quarter and half year ended 30 September 2023 and the corresponding previous quarter ended , the Company has operated only in one segment . Hence segment reporting under IND AS 108 is not applicable.
- 3 There were no exceptional items during the period.
- 4 Deferred Tax Assets and Liabilities will be recognised at the year end
- 5 The Valuation of Investments held as inventory has not been recognised and same will be recognised at year end.
- 6 Figures of the previous period have been re-grouped and re-classified to conform to the reclassification of current period wherever necessary

**For K. K. Chanani & Associates**  
**Chartered Accountants**  
**FRN No. 322232E**

  
  
Krishna Kumar Chanani  
Partner  
Membership No. 056045  
Place: Kolkata  
Date: 9th Day of November, 2023

**For and on behalf of the board**  
**SIDDHA VENTURES LIMITED**

  
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SIDDHARTH SETHIA  
DIRECTOR  
DIN: 00038970

CIN : L67120WB1991PLC053646

Registered office: Sethia House, 23/24 Radha Bazar Street, Kolkata-700001

Phone No. +91 33 22429199/5355, Fax: +91 33 2242 8667

Email: response@siddhaventures.com

Standalone Statement of Cash Flow for the Half Year Ended 30 September 2023

(All amounts in Lakhs, unless otherwise stated)

Particulars	Half Year Ended	
	30 September 2023	30 September 2022
	Unaudited	Unaudited
<b>A. Cash flow from operating activities</b>		
Profit before tax	18.320	90.530
<b>Adjustments for :</b>		
Interest Income		-
<b>Operating Profit before working capital changes</b>	<b>18.320</b>	<b>90.530</b>
<b>Adjustments for changes in working capital</b>		
Decrease/(Increase) other financial assets	(38.400)	(75.630)
Decrease/(Increase) in inventories	0.950	23.200
Decrease/(Increase) Trade receivables	21.630	(21.630)
Decrease/(Increase) Other Current Assets		-
(Decrease)/Increase other current liabilities	0.034	(17.000)
<b>Cash generated from operations activities</b>	<b>2.534</b>	<b>(0.530)</b>
Income Tax Paid	(1.709)	0.670
<b>Cash used in operating activities (A)</b>	<b>0.825</b>	<b>0.140</b>
<b>B. Cash flow from investing activities</b>		
Purchase of Investments		
<b>Cash generated/used in investing activities (B)</b>	<b>-</b>	<b>-</b>
<b>C. Cash flow from financing activities</b>		
Changes in other financial assets		-
<b>Cash generated/used in financing activities (C)</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash and cash equivalents (A+B+C)</b>	<b>0.825</b>	<b>0.140</b>
<b>Cash and Cash equivalents at the beginning of the year</b>	<b>0.580</b>	<b>2.540</b>
<b>Cash and Cash equivalents at the end of the year</b>	<b>1.405</b>	<b>2.680</b>

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 K. K. Chanani & Associates

Chartered Accountants

Registration No. 322232E

Krishna Kumar Chanani

Partner

Membership No: 056045



For and on behalf of the board

Siddha Ventures Limited

SIDDHARTH SETHIA

DIRECTOR

DIN: 00038970

Place : Kolkata

Date : 9th Day of November 2023

UDIN: 23056045 BGXHY27476



*K. K. Chanani & Associates*

**Chartered Accountants**

An ISO 9001:2008 Certified Firm, Certificate No.: 221010128008  
Head Office: 5/1 Clive Row, 3<sup>rd</sup> Floor, Room No.78, Kolkata-700001  
Branches: Bangalore, Guwahati, Jaipur, Mumbai, New Delhi, Patna,  
Nashik and Raipur.  
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Email: [kkca@kkca.net](mailto:kkca@kkca.net).

**Limited Review Report on Quarterly and Year to Date Unaudited Consolidated 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 consolidated financial results of **Siddha Ventures Limited** (the "Parent Company") and its subsidiary (the Parent and its subsidiary together referred to as "Group") for the quarter ended 30-09-2023 and year to date from April 1, 2023 to September 30, 2023 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.

The Statement includes the result of the Siddha Midcity Private Limited.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of consolidated 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.

We did not review the interim financial result and other financial information in respect of subsidiary company whose interim financial information results total assets Rs 207.99 lakhs as at 30 September 2023, and total revenue Rs. NIL, total net loss after tax Rs.0.07 lacs and Rs. 0.18 lacs, total comprehensive income sRs NIL for the quarter ended 30 September 2023 and for the period from 1 April 2023 to 30 September 2023 respectively and net cash inflows Rs 0.56 lacs for the period from 1 April 2023 to 30 September 2023 as considered in the Statement. This financial result has been reviewed by other auditor whose report has been furnished to us by the management and our conclusion on this Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the report of the other auditor and the procedures performed by us stated above. Our conclusion on the Statement is not modified in respect of the above matter.

For K.K. Chanani & Associates  
Chartered Accountants  
ICAI Firm Registration No.: 322232E

  
(Krishna Kumar Chanani)  
Partner

Membership No. 056045  
Kolkata, the 9<sup>th</sup> day of November, 2023  
UDIN No. 23056045BGXHZA4276



**SIDDHA VENTURES LIMITED**

CIN : L67120WB1991PLC053646

Registered office: Sethia House, 23/24 Radha Bazar Street, Kolkata-700001

Phone No. +91 33 22429199/5355, Fax: +91 33 2242 8667

Email: response@siddhaventures.com

**Consolidated Statement of Assets and Liabilities**

(All amounts in Rupees Lakhs , unless otherwise stated)

Particulars	As at	As at
	30 September 2023	31 March 2023
	Unaudited	Audited
<b>Assets</b>		
<b>Non-current assets</b>		
Financial Assets		
(i) Investments	207.270	204.080
(ii) Other Financial Assets	448.730	98.580
<b>Total non-Current assets</b>	<b>656.000</b>	<b>302.660</b>
<b>Current assets</b>		
Inventories	3,360.160	3,361.110
Financial Assets		
(i) Trade Receivables	-	21.630
(ii) Cash and Cash Equivalents	2.080	0.680
(iii) Other Financial Assets	0.010	312.500
Current Assets	1.750	0.020
<b>Total current assets</b>	<b>3,364.000</b>	<b>3,695.940</b>
<b>Total Assets</b>	<b>4,020.000</b>	<b>3,998.600</b>
<b>Equity and Liabilities</b>		
<b>Equity</b>		
Equity Share Capital	999.800	999.800
Other Equity	3,005.832	2,992.629
<b>Equity attributable to the Owner of Siddha Ventures Limited</b>	<b>4,005.632</b>	<b>3,992.429</b>
Non-controlling interests	3.894	3.898
<b>Total Equity</b>	<b>4,009.516</b>	<b>3,996.327</b>
<b>Liabilities</b>		
<b>Non-current Liabilities</b>		
Financial Liabilities	-	-
<b>Total Non-current liabilities</b>	<b>-</b>	<b>-</b>
<b>Current Liabilities</b>		
Other Current Liabilities	3.840	0.600
Provisions	6.640	1.670
<b>Total current liabilities</b>	<b>10.480</b>	<b>2.270</b>
<b>Total Equity and Liabilities</b>	<b>4,019.996</b>	<b>3,998.597</b>

For K. K. Chanani & Associates

Chartered Accountants

Registration No. 322232E

Krishna Kumar Chanani

Partner

Membership No: 056045



For and on behalf of the board

Siddha Ventures Limited

SIDDHARTH SETHIA

DIRECTOR

DIN: 00038970

Place : Kolkata

Date : 9th Day of November 2023

UDIN: 23056045BQXH2A4276

SIDDHA VENTURES LIMITED  
CIN : L67120WB1991PLC053646  
Registered office: Sethia House, 23/24 Radha Bazar Street, Kolkata-700001  
Phone No. +91 33 22429199/5355, Fax: +91 33 2242 8667  
Email: response@siddhaventures.com

**Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year Ended 30 September 2023**

(All amounts in Lakhs, unless otherwise stated)

	Particulars	Quarter ended			Half Year Ended		Year ended
		30 September 2023	30th June 2023	30 September 2022	30 September 2023	30 September 2022	31st March 2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	-	28.50	121.63	28.50	121.63	133.63
II	Other Income	0.02	0.07	0.07	0.09	0.11	0.14
III	<b>Total Income (I+II)</b>	<b>0.02</b>	<b>28.57</b>	<b>121.70</b>	<b>28.59</b>	<b>121.74</b>	<b>133.77</b>
IV	<b>Expenses :</b>						
	(a) Changes in Value of Shares Traded	-	0.95	23.20	0.95	23.20	(2,009.54)
	(b) Employee Benefit Expenses	1.29	1.29	1.14	2.58	2.15	4.08
	(c) Other Expenses	0.47	6.45	0.97	6.92	6.14	10.48
	<b>Total expenses</b>	<b>1.76</b>	<b>8.69</b>	<b>25.31</b>	<b>10.45</b>	<b>31.49</b>	<b>(1,994.98)</b>
V	<b>Profit before tax (III-IV)</b>	<b>(1.74)</b>	<b>19.88</b>	<b>96.39</b>	<b>18.14</b>	<b>90.25</b>	<b>2,128.75</b>
VI	<b>Income tax expense :</b>						
	- Current tax charge / (credit)	1.81	3.12	1.60	4.93	1.60	1.71
	- Deferred tax charge / (credit)	-	-	-	-	-	-
	- Income Tax for Earlier Year charge / (credit)	-	-	-	-	-	-
	<b>Total tax expense</b>	<b>1.81</b>	<b>3.12</b>	<b>1.60</b>	<b>4.93</b>	<b>1.60</b>	<b>1.71</b>
VII	<b>Profit for the year (V-VI)</b>	<b>(3.55)</b>	<b>16.76</b>	<b>94.79</b>	<b>13.21</b>	<b>88.65</b>	<b>2,127.04</b>
VIII	<b>Other comprehensive income (net of tax expense)</b>						
	<b>Items that will not be reclassified to profit or loss</b>						
	(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	-	-	-	-	-	-
	<b>Other comprehensive income for the year, net of tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
IX	<b>Total comprehensive income for the year (VII+VIII)</b>	<b>(3.55)</b>	<b>16.76</b>	<b>94.79</b>	<b>13.21</b>	<b>88.65</b>	<b>2,127.04</b>
	<b>Profit is attributable to:</b>						
	- Owner of Siddha Ventures Limited	(3.54)	16.76	94.79	13.21	88.66	2,172.03
	- Non-Controlling Interest	(0.01)	(0.00)	(0.00)	(0.00)	(0.01)	(0.01)
	<b>Other Comprehensive Income attributable to:</b>						
	- Owner of Siddha Ventures Limited	-	-	-	-	-	-
	- Non-Controlling Interest	-	-	-	-	-	-
	<b>Total Comprehensive Income attributable to:</b>						
	- Owner of Siddha Ventures Limited	(3.54)	16.76	94.79	13.21	88.66	2,172.03
	- Non-Controlling Interest	(0.01)	(0.00)	(0.00)	(0.00)	(0.01)	(0.01)
X	Paid up Equity Share Capital (FV Rs. 10 each)	999.80	999.80	999.80	999.80	999.80	999.80
XI	Other Equity						2,992.63
XII	<b>Earnings per share</b>						
	Basic and Diluted earnings per share (Rs.)	(0.04)	0.17	0.95	0.13	0.89	21.72



**Notes:-**

- 1 The above results for the quarter and half year ended 30 September 2023 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 9 November 2023. The Statutory Auditors has expressed an unmodified opinion on the above results
- 2 During the quarter and half year ended ended on 30th September 2023 and the corresponding previous quarter and year ended, the Company has operated only in one segment. Hence segment reporting under IND AS 108 is not applicable
- 3 There were no exceptional items during the period
- 4 Deferred Tax Assets and Liabilities will be recognised at the year end
- 5 The valuation of Investments held as inventory has not been recognised and same will be recognised at year end.
- 6 Figures of the previous period have been re-grouped and re-classified to conform to the reclassification of current period wherever necessary

For K. K. Chanani & Associates  
Chartered Accountants  
FRN No. 322232E

Kristina Kumar Chanani  
Partner

Membership No. 056045

Place: Kolkata

Date: 9th Day of November, 2023



For and on behalf of the board  
SIDDHA VENTURES LIMITED

SIDDHARTH SETHIA  
DIRECTOR  
DIN: 00038970

**SIDDHA VENTURES LIMITED**

CIN : L67120WB1991PLC053646

Registered office: Sethia House, 23/24 Radha Bazar Street, Kolkata-700001

Phone No. +91 33 22429199/5355, Fax: +91 33 2242 8667

Email: response@siddhaventures.com

Consolidated Statement of Cash Flow for the Half Year Ended 30 September 2023

(All amounts in Rupees Lakhs, unless otherwise stated)

Particulars	Half Year Ended	
	30 September 2023	30 September 2022
	Unaudited	Unaudited
<b>A. Cash flow from operating activities</b>		
Profit before tax	18.140	90.530
<b>Adjustments for :</b>		
Interest Income	-	-
<b>Operating Profit before working capital changes</b>	<b>18.140</b>	<b>90.530</b>
<b>Adjustments for changes in working capital</b>		
Decrease/(Increase) in financial assets	(40.850)	(75.630)
Decrease/(Increase) in inventories	0.950	23.200
Decrease/(Increase) Trade receivables	21.630	(21.630)
Decrease/(Increase) Other Current Assets	-	-
(Decrease)/Increase other current liabilities	3.220	(17.000)
<b>Cash generated from operations activities</b>	<b>3.090</b>	<b>(0.530)</b>
Income Tax Paid	(1.690)	0.670
<b>Cash used in operating activities (A)</b>	<b>1.400</b>	<b>0.140</b>
<b>B. Cash flow from investing activities</b>		
Purchase of Investments	-	-
<b>Cash generated/used in investing activities (B)</b>	<b>-</b>	<b>-</b>
<b>C. Cash flow from financing activities</b>		
Changes in other financial assets	-	-
<b>Cash generated/used in financing activities (C)</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash and cash equivalents (A+B+C)</b>	<b>1.400</b>	<b>0.140</b>
<b>Cash and Cash equivalents at the beginning of the year</b>	<b>0.680</b>	<b>2.540</b>
<b>Cash and Cash equivalents at the end of the year</b>	<b>2.080</b>	<b>2.680</b>

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 K. K. Chanani &amp; Associates

Chartered Accountants  
Registration No. 322232E  
Krishna Kumar Chanani  
Partner  
Membership No: 056045For and on behalf of the board  
Siddha Ventures Limited  
SIDDHARTH SETHIA  
DIRECTOR  
DIN: 00038970

Place : Kolkata

Date : 9th Day of November 2023

UDIN: 23056045BGXHZ4276