Siddheswari Garments Limited

9, INDIA EXCHANGE PLACE, 3RD, FL., KOLKATA - 700 001
Phone : 2210-7312
E-mail : siddheswari@hotmail.com
CIN : L17111WB1994PLC065519

Date: 14th November 2026

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, 14th November, 2026 have considered and approved the following:

1. Unaudited Financial Results for Quarter ended 30th September 2026.

Copy of the Unaudited Financial Results for Quarter ended 30th September 2026 along with the Limited Review Report is enclosed herewith for your record and reference.

The meeting commenced at 5.00 P.M. and concluded at 6.20 P.M.

This is for your records.

Thanking you

Yours faithfully

For Siddheswari Garments Ltd.

Sanjay Kr Shah
Whole-time Director
DIN-00109444

SIDDHESWARI GARMENTS LIMITED KOLKATA

Enclo: as above

N DOKANIA & ASSOCIATES
Chartered Accountants

3H, 46, Lenin Sarani
Kolkata – 700013 (West Bengal)
Phone: +91-7407477492
Email: nvdokaniakol@gmail.com
web: ndokania.com

Independent Auditor's Review Report on the Quarterly and Year to Date 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
Siddheswari Garments Limited

We have reviewed the accompanying statement of unaudited financial results of **SIDDHESWARI GARMENTS LIMITED** ("the Company"), for the Quarter ended **30thSeptember, 2026** and year to date from 1st April 2026 to 30th September 2026 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 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 Regulation33 of the 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: 14th November, 2026

For N. Dokania & Associates
Chartered Accountants

SHRUTI AGARWALLA
Partner
M.No.: 307223
UDIN: 26307223LCTPWM5012
Firm Registration No.: 014403C

SIDDHESWARI GARMENTS LIMITED
Regd Address: 9, India Exchange Place, 3rd Floor
Kolkata-700 001
CIN :- L17111WB1994PLC065519

(Rs in Lacs)

Statement of Unaudited Financial Results for the Quarter and Half Year ended September 30, 2026

Sr. No.	Particulars	Quarter ended (Reviewed)			Half Year ended(Reviewed)		Year ended (Audited)
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
1.	**Income**						
	(a) Revenue from Operations	-	-	-	-	-	-
	(b) Other Income	7.05	7.24	7.05	14.29	14.18	35.82
	Total Income	**7.05**	**7.24**	**7.05**	**14.29**	**14.18**	**35.82**
2.	**Expenses**						
	(a) Employee benefits expense	2.81	2.81	3.28	5.63	5.94	11.68
	(b) Depreciation and amortisation expenses	0.38	0.38	0.38	0.76	0.76	1.52
	(c) Other expenses	3.72	5.90	3.14	9.61	9.56	19.48
	Total Expenses	**6.91**	**9.09**	**6.80**	**16.00**	**16.26**	32.68
3.	**Profit before exceptional items and tax (1-2)**	**0.14**	(1.85)	0.25	**(1.71)**	**(2.08)**	3.14
4.	Exceptional items						-
5.	**Profit before tax (3+4)**	**0.14**	**(1.85)**	**0.25**	**(1.71)**	**(2.08)**	3.14
6.	**Tax expense:**						
	(i) Current tax	-	-	-	-	-	1.21
	(ii) Deferred tax	-	-	-	-	-	(0.38)
	(ii) Tax for earlier years	-	-	-	-	-	-
	Total tax expense	-	-	-	-	-	0.83
7.	**Profit/Loss for the Year (5-6)**	**0.14**	**(1.85)**	**0.25**	**(1.71)**	**(2.08)**	2.31
8.	**Other Comprehensive Income**						
	(i) Items that will not be reclassified subsequently to profit or loss	0.29	1.67	0.49	1.96	1.42	445.28
	(ii) Items that will be reclassified subsequently to profit or loss						
	Total Other Comprehensive Income	**0.29**	**1.67**	**0.49**	**1.96**	**1.42**	**445.28**
9.	**Total Comprehensive Income for the period**	**0.43**	**(0.18)**	**0.74**	**0.25**	**(0.66)**	**447.59**
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	0.00	(0.06)	0.01	(0.05)	(0.06)	0.07
	(b) Diluted	0.00	(0.06)	0.01	(0.05)	(0.06)	0.07

Simon Shih

N. DOKANIA & ASSOCIATES

SIDDHESWARI GARMENTS LIMITED * KOLKATA

M/s SIDDHESWARI GARMENTS LIMITED
Regd Address: 9 India Exchange Place, 3rd floor, Kolkata-700 001
CIN: L17111WB1994PLC065519

(Rs in Lacs)

STATEMENT OF ASSETS AND LIABILITIES

Sr No.	Particulars	As at 30.09.2026 (Un-Audited)	As at 31.03.2026 (Audited)
	ASSETS		
(1)	**Non-Current Assets**		
	(a) Property, Plant and Equipment	2.24	3.00
	(b) Capital work-in-progress	-	-
	(c) Financial Assets		
	(i) Investments	3,225.33	3,223.37
	(iii) Loans	249.10	235.00
	(iv) Other non-current financial assets	-	-
	Total Non-current assets	**3,476.67**	**3,461.37**
(2)	**Current Assets**		
	(b) Financial Assets		
	(i) Cash and cash equivalents	15.29	63.31
	(ii) Other Bank Balances	55.01	20.01
	(iii) current tax assets	1.85	1.85
	(c) Other current assets	13.98	16.13
	Total Current assets	**86.13**	**101.30**
	TOTAL ASSETS	**3,563**	**3,563**
	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share capital	382.71	382.71
	(b) Other Equity	3,178.41	3,178.15
	Total Equity	**3,561.11**	**3,560.86**
	LIABILITIES		
(1)	**Non-current liabilities**		
	(a) Deferred tax liabilities(Net)	1.32	1.33
	Total Non-current liabilities	**1.32**	**1.33**
(2)	**Current liabilities**		
	(a) Financial liabilities		
	(ii) Trade Payable	0.36	0.48
	Total Current liabilities	**0.36**	**0.48**
	TOTAL EQUITY AND LIABILITIES	**3,563**	**3,563**

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 14**th November, 2026**. The Limited Review for the quarter and half year ended 30 September 2026 has been carried out by the Statutory Auditors, as required under Regulation 33 of SEBI (LODR) Regulations, 2015.
2. The Indian Parliament has approved the code on security,2020 which would impact the contribution by the Company towards Provident Fund and gratuty. The Ministry of Labour and employment has realese draft rules for the code on Social Security,2020 on November 13 2020, and has invoted suggestions from stackholders which are under active consideration by the Ministry. The Company will assess the impact and its evalution once the subject rules are notified and will give appropriate impact in its financial statements in the period in which, the code becames effective and the related rules to determine the financial impact are published.
3. The Limited Review, as requiered under Regulation 33 of the SEBI (LODR) Regulations,2015 has been completed and the related report dose not have any impact on the above "Results and notes" for the Quater ended 30th Sept,2026 which needs to be explained.
4. As the company has only one operating segment i.e,Trading Business. Hence segment reporting under Ind AS 108 is not required.
5. 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 2026

For and Behalf of Board of Directors
For SIDDHESWARI GARMENTS LTD

N. DOKANIA & ASSOCIATES KOLKATA

SIDDHESWARI GARMENTS LIMITED KOLKATA

Sanjay Kr. Shah
Whole time Director
DIN: 00109444

Place :- Kolkata
Date :- 14.11.2026

SIDDHESWARI GARMENTS LIMITED

CIN :- L17111WB1994PLC065519

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2026

(Amt In lakh)

		Rs. P.	Half Year ended 30.09.2026	Rs. P.	Half year ended 30.09.25
A.	**CASH FLOW FROM OPERATING ACTIVITIES**				
	Net Profit before tax & Extra-ordinary Items				
	Adjustments for:		-1.71		-2.08
	Depreciation	0.76		0.76	
	Interest Received	-14.29		-14.18	
			-13.53		-13.42
	Operating Profit Before Working Capital Changes		-15.24		-15.50
	Adjustment for :				
	Decrease/ (Increase) in Debtor	-		-	
	Decrease/ (Increase) in Loans & advances	-14.10		-14.10	
	Decrease/ (Increase) in other current assets	2.15		-0.04	
	Decrease/ (Increase) in other non current assets	-		19.13	
	Increase/ (Decrease) in Creditors	-0.12	-12.08	0.07	5.06
	Cash Generated from Operations		-27.32		-10.44
	Direct Taxes Paid				0.89
	Net Cash from Operating Activities		-27.32		-11.33
B.	**CASH FLOW FROM INVESTING ACTIVITIES:**				
	Interest Received	14.29		14.18	
	Net Cash from Investment Activities		14.29		14.18
C.	**CASH FLOW FROM FINANCING ACTIVITIES:**				
	Net Cash from Financing activities		-		-
	Net increase/(decrease) in Cash & Cash Equivalents		(13.03)		2.85
	Cash & Cash Equivalents as on 1st April,2025		83.32		41.81
	Cash & Cash Equivalents as on 30 Sep 2026		70.29		44.66

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 30.09.2026	As at 30.09.2025
Cash ans Cash equivalants as above	70.29	44.66
	70.29	44.66

For SIDDHESWARI GARMENTS LTD

Sanjay kr shah

Whole Time- Director

DIN-00109444

Date: 14.11.2026

Place: Kolkata