

# Siddha Ventures Limited

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: 12/02/2021

To The Department of Corporate Service BSE Limited P.J Towers, Dalal Street Mumbai-400001 <b>Scrip Code-530439</b>	To Listing Department Calcutta Stock Exchange Limited Lyons Range Kolkata-700001 <b>Scrip Code-10019045</b>
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**Sub: Quarterly Financial Statement for the quarter ended 31<sup>st</sup> December, 2020 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 Standalone and Consolidated Unaudited Financial Results along with Limited Review Report of our company for the quarter ended 31st December, 2020.

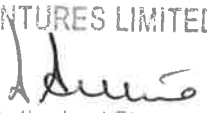
Kindly acknowledge.

Thanking you,

**Yours faithfully,**

**For, SIDDHA VENTURES LIMITED**

SIDDHA VENTURES LIMITED

  
Director / Authorised Signatory

**Siddharth Sethia**

**Director**

**DIN: 00038970**



*K. K. Chanani & Associates*

**Chartered Accountants**

**An ISO 9001:2008 Certified Firm**

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

Branches: Bangalore, Bhubaneswar, Chandigarh, Guwahati, Jaipur, Jamshedpur, Kolhapur, Mumbai, New Delhi, Patna and Raipur.

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Email: [kkca@kkca.net](mailto:kkca@kkca.net), [kkcandassociates@gmail.com](mailto:kkcandassociates@gmail.com)

**Limited Review Report on Unaudited Quarterly and Year-to-date Standalone Financial Results of Siddha Ventures Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.**

**TO**

**THE BOARD OF DIRECTORS OF SIDDHA VENTURES LIMITED**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **SIDDHA VENTURES LIMITED ("Company")** for the quarter ended 31<sup>st</sup> December, 2020 and year to date results for the period from 1<sup>st</sup> April 2020 to 31<sup>st</sup> December 2020 ("the Statement").
2. This statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("IND AS 34"), prescribed under sec 133 of the Companies Act 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirement) Regulations 2015 ("Listing Regulations). Our responsibility is to issue a report on the Statement based on our review.
3. 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, 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  
(FRN: 322232E)



**Krishna Kumar Chanani, FCA**  
Partner  
Membership No. 056045

Place: Kolkata

Date: February 12, 2021

**UDIN No.: 21056045AAAABW7073**





*K. K. Chanani & Associates*

**Chartered Accountants**

**An ISO 9001:2008 Certified Firm**

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

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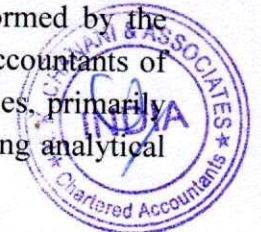
Email: [kkca@kkca.net](mailto:kkca@kkca.net), [kkcandassociates@gmail.com](mailto:kkcandassociates@gmail.com)

**Limited Review Report on Unaudited Quarterly and Year-to-date Consolidated Financial Results of Siddha Ventures Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015**

**TO**

**THE BOARD OF DIRECTORS OF SIDDHA VENTURES LIMITED**

1. We have reviewed the accompanying Statement of unaudited financial results of **SIDDHA VENTURES LIMITED** (“the parent”) and its subsidiary (the Parent and its subsidiary together referred to as “the Group”) for the quarter ended 31<sup>st</sup> December, 2020 and year to date results for the period from 1<sup>st</sup> April 2020 to 31<sup>st</sup> December, 2020, being submitted by the parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (“Listing Regulations”). Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 31<sup>st</sup> December, 2020 and the corresponding period from 1<sup>st</sup> April 2020 to 31<sup>st</sup> December, 2020, as reported in these financial results have been approved by the Parent’s Board of Directors, but have not been subjected to review since the requirement of submission of quarterly consolidated financial results has become mandatory only from 1<sup>st</sup> April 2019.
2. This Statement, which is the responsibility of the Parent’s management and approved by the Parents’ Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 “Interim Financial Reporting” (“Ind AS 34”), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirement) Regulations 2015 (“Listing Regulations”). Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standards 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for the financials and accounting matters and applying analytical





procedures. A review is substantially less in scope than an audit conducted in accordance with standards on auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, to the extent applicable.

4. The Statement includes the results of the following entity:  
Siddha Midcity Private Limited.
  
5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other recognized accounting practices 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 manner in which it is to be disclosed, or that it contains any material misstatement.

**For K. K. Chanani & Associates.**  
Chartered Accountants  
(FRN: 322232E)

  
  
**Krishna Kumar Chanani, FCA**  
Partner  
Membership No. 056045

Place: Kolkata

Date: February 12, 2021

**UDIN No.: 21056045AAAABW7073**



**SIDDHA VENTURES LIMITED**

CIN : L67120WB1991PLC053646

Regd. Office: Sethia House, 23/24 Radha Bazar Street, Kolkata - 700 001

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**Statement of Assets and Liabilities as at 31st December 2020**

(in Lakhs)

Particulars	Standalone		Consolidated	
	As at 31st December, 2020	As at 31st March, 2020	As at 31st December, 2020	As at 31st March, 2020
<b>ASSETS</b>				
<b>(1) Non-current assets</b>				
(a) Property, plant and equipment	-	-	-	-
(b) Capital work-in-progress	0.980	0.980	-	-
(c) Investment in Subsidiaries	-	-	-	-
(d) Intangible assets	-	-	-	-
(e) Financial assets	-	-	206.330	206.400
(i) Investments	-	-	-	-
(ii) Loans	300.000	308.750	299.865	300.000
(iii) Other financial assets	-	-	-	-
(f) Deferred tax assets (net)	-	-	-	-
(g) Current tax assets (net)	-	-	-	-
(h) Other non-current assets	-	-	-	-
<b>Total non-current assets</b>	<b>300.980</b>	<b>309.730</b>	<b>506.195</b>	<b>506.400</b>
<b>(2) Current assets</b>				
(a) Inventories	1,057.946	1,057.946	1,057.946	1,057.946
(b) Financial assets				
(i) Trade receivables	65.385	56.500	66.005	57.120
(ii) Cash and cash equivalents	3.075	3.099	3.212	3.208
(iii) Bank balances other than (ii) above	-	-	-	-
(iv) Loans	-	-	-	-
(v) Other financial assets	0.005	-	0.037	0.033
(c) Other current assets	-	-	-	-
<b>Total current assets</b>	<b>1,126.411</b>	<b>1,117.545</b>	<b>1,127.200</b>	<b>1,118.307</b>
<b>TOTAL ASSETS</b>	<b>1,427.391</b>	<b>1,427.275</b>	<b>1,633.396</b>	<b>1,624.707</b>
<b>EQUITY AND LIABILITIES</b>				
<b>(1) Equity</b>				
(a) Equity share capital	999.800	999.800	999.800	999.800
(b) Other equity				
- Equity attributable to the Owner of Siddha Ventures Limited	381.172	392.680	583.206	586.086
- Non-controlling Interest	-	-	3.911	3.967
<b>Total equity</b>	<b>1,380.972</b>	<b>1,392.480</b>	<b>1,586.917</b>	<b>1,589.853</b>
<b>(2) Non-current liabilities</b>				
(a) Financial liabilities				
(i) Borrowings	-	-	-	-
(ii) Trade payables	-	-	-	-
(a) total outstanding dues of micro and small enterprises	-	-	-	-
(b) total outstanding dues of creditors other than micro and small enterprises	-	-	-	-
(iii) Other financial liabilities	-	-	-	-
(b) Provisions	-	-	-	-
(c) Other non-current liabilities	-	-	-	-
<b>Total non-current liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>(3) Current liabilities</b>				
(a) Financial liabilities				
(i) Borrowings	-	-	-	-
(ii) Trade payables				
(a) total outstanding dues of micro and small enterprises	44.770	-	44.770	-
(b) total outstanding dues of creditors other than micro and small enterprises	-	-	-	-
(iii) Other financial liabilities	1.649	34.795	1.708	34.854
(b) Other current liabilities	-	-	-	-
(c) Current tax liabilities (net)	-	-	-	-
<b>Total current liabilities</b>	<b>46.419</b>	<b>34.795</b>	<b>46.478</b>	<b>34.854</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>1,427.391</b>	<b>1,427.275</b>	<b>1,633.396</b>	<b>1,624.707</b>

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

Krishna Kumar Chanani, FCA  
Partner  
Membership No. 056045  
Place: Kolkata  
Date: The 12<sup>th</sup> Day of February 2021  
UDIN No.: 21056045AAAABW7073



For & on behalf of the board

SIDDHA VENTURES LIMITED

*Siddharth Sethia*  
Director / Authorised Signatory  
Director  
DIN: 00038970



STATEMENT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED DECEMBER 31, 2020

(In Lakhs)

Particulars	Standalone						Consolidated						
	Quarter Ended			Nine Months Ended			Quarter Ended			Nine Months Ended			Year Ended
	31.12.2020 (Unaudited)	30.09.2020 (Unaudited)	31.12.19 (Unaudited)	31.12.2020 (Unaudited)	31.12.2019 (Unaudited)	31.03.2020 (Audited)	31.12.2020 (Unaudited)	30.09.2020 (Unaudited)	31.12.2020 (Unaudited)	30.09.2019 (Unaudited)	31.12.2019 (Unaudited)	31.03.2020 (Audited)	
1 Revenue From Operation	0.021	-	-	0.021	-	40.000	0.021	-	0.021	-	0.045	2.358	
2 Other Income	-	-	-	-	-	2.358	-	-	-	-	0.045	2.358	
3 Total Income (1+2)	0.021	-	-	0.021	-	42.358	0.021	-	0.021	-	0.045	43.011	
4 Expenses	-	-	-	-	-	43.727	-	-	-	-	-	43.727	
a) Cost of materials consumed (Shares)	-	-	-	-	-	-	-	-	-	-	-	-	
b) Purchases in inventories	-	-	-	-	-	-	-	-	-	-	-	-	
c) Changes in inventories	-	-	-	-	-	-	-	-	-	-	-	-	
d) Employee benefits expense	-	-	-	-	-	-	-	-	-	-	-	-	
e) Finance costs	1.068	1.068	0.780	3.205	3.212	4.360	1.068	1.068	0.780	3.205	3.212	4.360	
f) Depreciation and amortization expense	-	-	-	-	-	-	-	-	-	-	-	-	
g) Other expenses	1.374	2.470	4.390	8.322	14.822	57.666	1.416	2.545	2.244	8.499	15.151	58.159	
Total Expenses	2.442	3.538	5.547	11.527	18,844.303	105.753	2.485	3,613.7	3,023	11,704	18,844.054	106,246	
5 Profit/(Loss) Before Exceptional Items And Tax (3-4)	(2.421)	(3.538)	(5.547)	(11.506)	1,884.428	(63.395)	(2.464)	(3,613.7)	(3,023)	(11,683)	1,884.099	(63.235)	
6 Exceptional Items	-	-	-	-	-	-	-	-	-	-	-	-	
7 Profit/(Loss) before Tax (5+6)	(2.421)	(3.538)	(5.547)	(11.506)	1,884.428	(63.395)	(2.464)	(3,613.7)	(3,023)	(11,683)	1,884.099	(63.235)	
8 Tax Expenses	-	-	-	-	-	6.952	-	-	-	-	(0.329)	6.952	
a) Current Tax	-	-	-	-	-	6.503	-	-	-	-	(0.329)	6.503	
b) Deferred Tax	-	-	-	-	-	0.448	-	-	-	-	-	0.448	
c) Income Tax for Earlier Year	-	-	-	-	-	-	-	-	-	-	-	-	
9 PROFIT FOR THE PERIOD (7-8)	(2.421)	(3.538)	(5.547)	(11.506)	1,884.428	(70.346)	(2.464)	(3,613.7)	(3,023)	(11,683)	1,884.428	(70.186)	
10 OTHER COMPREHENSIVE INCOME	-	-	-	-	-	-	-	-	-	-	-	-	
A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-	
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-	
B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-	
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-	
11 Total Comprehensive Income (9+10)	(2.421)	(3.538)	(5.547)	(11.506)	1,884.428	(70.346)	(2.464)	(3,613.7)	(3,023)	(11,683)	1,884.428	(70.186)	
12 Non-Controlling Interest	-	-	-	-	-	-	-	-	0.005	-	-	-	
13 Net profit/Loss after Taxes and Non-Controlling Interest	(2.421)	(3.538)	(5.547)	(11.506)	1,884.428	(70.346)	(2.464)	(3,613.7)	(3,018)	(11,683)	1,884.428	(70.186)	
14 Paidup Equity Share Capital (Ordinary shares of Re. 10/- each)	999,800	999,800	999,800	999,800	999,800	999,800	999,800	999,800	999,800	999,800	999,800	999,800	
15 Earning Per Share (EPS) (In Rs.)													
(a) Earning per share before exceptional item and Diluted)	(0.024)	(0.035)	(0.055)	(0.115)	18.848	(0.704)	(0.025)	(0.036)	(0.030)	(0.117)	18.848	(0.702)	
(b) Earning per share after exceptional item and Diluted)	(0.024)	(0.035)	(0.055)	(0.115)	18.848	(0.704)	(0.025)	(0.036)	(0.030)	(0.117)	18.848	(0.702)	

1. The above financial results which have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards as notified under Section 133 of the Companies Act 2013, read with the Companies (Indian Accounting Standards) Rules 2015 as amended and regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular dated July 5, 2016 were subjected to "Limited Preview" by the Statutory Auditors of the company and have been reviewed by the Audit Committee and thereafter were approved and taken on record by the Board of Directors of the Company in their meetings held on 12th February, 2021.

2. The above results have been reviewed by Audit Committee and approved by Board of Director at Board meeting held on 12th February, 2021.

3. In view of carry forward of losses, the Board regrets to recommend any Dividend for the quarter ended on 31st December 2020.

4. There being no Secondary reportable segment, hence segment information furnished.

5. The figures of previous period/year have been regrouped/rearranged wherever necessary.

For & on behalf of the board  
Chartered Accountants  
FRN No. 322232E

SIDDHA VENTURES LIMITED

Krishna Kumar Channani, FCA  
Partner  
Membership No. 056045  
Place: Kolkata  
Date: The 12th Day of February 2021  
UDIN No.: 21056045AAABW7073

For & on behalf of the board  
Siddhant Shukla  
Director  
DIN: 00038970





**SIDDHA VENTURES LIMITED**

CIN : L67120WB1991PLC053646

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**STATEMENT OF STANDALONE AND CONSOLIDATED UNAUDITED CASHFLOW STATEMENT FOR NINE MONTH ENDED  
DECEMBER 31, 2020**

Particulars	Standalone		Consolidated	
	31.12.2020	31.03.2020	31.12.2020	31.03.2020
	Unaudited	Audited	Unaudited	Audited
<b>1. CASH FLOW FROM OPERATING ACTIVITIES</b>				
Profit before Tax and extraordinary items	(11.506)	(63.395)	(11.683)	(63.235)
Adjustments for:				
Non-cash Expenses	-	6.808	-	0.272
Transfer to Other Equity	(0.002)	-	8.748	-
Amortisation of Preliminary expenses(includes transfer)	-	-	-	-
<b>Operating profit</b>	<b>(11.509)</b>	<b>(56.587)</b>	<b>(2.936)</b>	<b>(62.963)</b>
Adjustments for:				
Decrease/(Increase) Trade receivables, current	(8.885)	(31.960)	(8.8849)	(32.580)
Decrease/(Increase) Trade receivables, non- current	-	-	-	-
Decrease/(Increase) other current assets	(0.005)	-	(0.005)	-
Decrease/(Increase) other non- current assets	-	-	-	-
Inventories	-	43.727	-	43.727
(Decrease)/Increase Trade payables, current	44.770	(1.775)	44.770	(1.775)
(Decrease)/Increase Trade payables, non- current	-	-	-	-
(Decrease)/Increase other current liabilities	(33.146)	33.097	(33.146)	32.676
(Decrease)/Increase other non- current liabilities	-	-	-	-
Cash generated from operations	(8.774)	(13.498)	(0.201)	(20.915)
Adjustment for Provisions for tax/Tax paid	-	-	-	-
Cash flow before Extraordinary items	(8.774)	(13.498)	(0.201)	(20.915)
Extraordinary items	-	(6.503)	-	-
Income Tax Paid	-	0.448	-	0.448
<b>Net cash from operating activities</b>	<b>(8.774)</b>	<b>(20.450)</b>	<b>(0.201)</b>	<b>(21.364)</b>
<b>2. CASH FLOW FROM INVESTING ACTIVITIES</b>				
Purchase of fixed assets	-	-	-	-
Changes in other financial assets	-	-	-	-
Purchase of Investments	-	-	0.07	-
<b>Net cash used in investing activities</b>	<b>-</b>	<b>-</b>	<b>0.07</b>	<b>-</b>
<b>3. CASH FLOW FROM FINANCING ACTIVITIES</b>				
Advance made to Body Corporate	-	-	-	-
Changes in other financial assets	8.750	18.180	0.135	19.030
<b>Net cash used in financing activities</b>	<b>8.750</b>	<b>18.180</b>	<b>0.135</b>	<b>19.030</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(0.024)</b>	<b>(2.270)</b>	<b>0.004</b>	<b>(2.334)</b>
<b>CASH AND CASH EQUIVALENTS-OPENING</b>	<b>3.099</b>	<b>5.369</b>	<b>3.208</b>	<b>5.542</b>
<b>CASH AND CASH EQUIVALENTS-CLOSING</b>	<b>3.075</b>	<b>3.099</b>	<b>3.212</b>	<b>3.208</b>

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

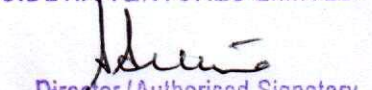


Krishna Kumar Chanani, FCA  
Partner  
Membership No. 056045  
Place: Kolkata  
Date: The 12th Day of February 2021  
UDIN No.: 21056045AAAABW7073



For & on behalf of the board

SIDDHA VENTURES LIMITED



Siddharth Sethia  
Director / Authorised Signatory  
Director  
DIN: 00038970



SIDDHA VENTURES LIMITED  
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Statement Showing the Reconciliation of Net Profit/(Loss) as at December 31, 2020

(in Lakhs)

Particulars	Standalone						Consolidated							
	Quarter Ended			Nine Months Ended			Quarter Ended			Nine Months Ended			Year Ended	
	31.12.2020 (Unaudited)	30.09.2020 (Unaudited)	30.06.2020 (Unaudited)	31.12.2019 (Unaudited)	31.12.2020 (Unaudited)	31.12.2019 (Unaudited)	31.12.2020 (Unaudited)	30.09.2020 (Unaudited)	30.06.2020 (Unaudited)	30.09.2019 (Unaudited)	31.12.2020 (Unaudited)	31.12.2019 (Unaudited)	31.03.2020 (Audited)	31.03.2020 (Audited)
Net Profit before Tax as per Previous GAAP	(2.421)	(3.538)	(5.547)	(5.125)	(11.506)	(17.990)	(70.346)	(2.464)	(3.614)	(5.606)	(11.683)	(17.990)	(70.186)	(70.186)
Re-measurements on transition to Ind AS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Impact on account of financial Instruments	-	-	-	-	-	(1,902.418)	-	-	-	-	-	(1,902.418)	-	-
Net Profit before Tax as per IND AS	(2.421)	(3.538)	(5.547)	(5.125)	(11.506)	1,884.428	(70.346)	(2.464)	(3.614)	(5.606)	(11.683)	1,884.428	(70.186)	(70.186)

For & on behalf of the board

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

*Krishna Kumar Chanani*

Krishna Kumar Chanani, FCA  
 Partner  
 Membership No. 056045  
 Place: Kolkata  
 Date: The 12th Day of February-2021  
 UDIN No.: 21056045AAAAABW7073



SIDDHA VENTURES LIMITED

*Siddharth Sethia*  
 Director/Authorised Signatory  
 Director  
 DIN: 00038970