Siddheswari Garments Limited

9, INDIA EXCHANGE PLACE, 3RD, FL., KOLKATA - 700 001
Phone : 2210-7234
E-mail : siddheswari@hotmail.com
CIN : L17111WB1994PLC065519

20.09.2017

To,
Listing Manager
Calcutta Stock Exchange Ltd
Lyons Range, Kolkata

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

Dear Sir/Madam

Sub: - Revised Format Un-Audited Financial Result for the Quarter ended 30.06.2017 Pursuant to SEBI (LODR) Regulations 2015.

Please find herewith Un-Audited Financial Result for the Quarter ended 30.06.2017 as per Revised Format as per email Recd from you.

Thanking You
Yours Faithfully
For Siddheswari Garments Limited
SIDDHESWARI GARMENTS LTD
Sanjay Shah
Director

Encls: As above.

JAIN PRADEEP & CO.
CHARTERED ACCOUNTANTS

Office : 67/40, STRAND ROAD,
CROSS ROAD NO. 11
KOLKATA - 700 006.

REVISED REPORT ON LIMITED REVIEW

We have reviewed the accompanying statement of unaudited financial results of **SIDDHESWARI GARMENTS LIMITED** ("the Company"), for the Quarter ended **30th June ,2017,** being submitted by the Company pursuant to requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016.

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, read with Rule 7 of the Companies (Accounts) Rules, 2014 and other recognized accounting practices and policies,generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation33 ofthe of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015,read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016, including the matter in which it is to be disclosed, or that it contains any material misstatement.

For JAIN PRADEEP & CO
Chartered Accountants

Place: Kolkata

15 SEP 2017

(PRADEEP JAIN)
Proprietor
Membership No.052264

NOTE: This Report is issued in place of earlier Report Dated 12/08/2017 incorporating the Provisions of IND-AS.

JAIN PRADEEP & CO. Chartered Accountants KOLKATA

M/S SIDDHESWARI GARMENTS LIMITED

Regd Address: 9 India Exchange Place,3rd floor, Kolkata-700 001

CIN: L17111WB1994PLC065519

(Rs. in Lakhs)

Statement of Standalone Unaudited Financial Results for the quarter ended 30 June 2017			
Sr No.	**Particulars**	**Three months ended 30 June 2017**	Corresponding Three months ended 30 June 2016 in the previous year
		(Unaudited)	**(Unaudited)**
1	**Income**		
	(a) Income from Operations	-	-
	(b) Other Operating Income	7.35	7.35
	Total Income	**7.35**	**7.35**
2	**Expenses**		
	(a) Cost of materials consumed	-	-
	(b) Changes in inventories of finished goods and work-in-progress	-	-
	(c) Purchase of Stock-In-Trade	-	-
	(d) Employee Benefit	1.36	1.36
	(e) Finance Cost	-	-
	(f) Depreciation & Amortization expense	0.38	0.38
	(g) Foreign Exchange Fluctuation	-	-
	(h) Excise Duty	-	-
	(i) Other expenses	1.21	1.41
	Total Expenses	**2.95**	**3.15**
3	**Profit/(Loss) before Prior Period Items, Exceptional items, Extraordinary items & Tax (1-2)**	**4.40**	**4.20**
4	Prior Period Items (Net)	-	-
5	**Profit/(Loss) before Exceptional Items,Extraordinary Items & Tax (V-VI)**	**4.40**	**4.20**
6	ExtraOrdinary Items	-	-
7	**Profit / (Loss) before tax**	**4.40**	**4.20**
	Tax expenses		
	Current tax		
	Deferred tax charge/(credit)	-	-
	Tax for Earlier Years		
8	**Profit / (Loss) for the year**	**4.40**	**4.20**
9	**Other Comprehensive Income/ (Loss) -net of tax**		
	(i) Items that will not be reclassified subsequently to Profit or Loss	0.47	0.42
	(ii) Items that will be reclassified subsequently to Profit or Loss		
10	**Total Comprehensive Income/ (Loss) for the period (7+8)**	**4.87**	4.62
11	**Paid up Equity Share Capital (Face value per share Rs 10/-)**	330.99	330.99
12	**Earnings per Equity Share (Rs 10/- each) not annualised** Basic and Diluted	0.13	0.13

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 12 August 2017. The Limited Review for the quarter ended 30 June 2017 has been carried out by the Statutory Auditors, as required under Regulation 33 of SEBI (LODR) Regulation, 2015.

2) This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (IndAS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable. Beginning April 1, 2017, the Company has for the first time adopted IndAS with a transition date of April 1, 2016

3) The IndAS compliant financial results, pertaining to period ended June 30, 2016 have not been subject to limited review or audit. However, the management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.

4) Reconciliation of Net profit on account of transition from the previous Indian GAAP to Ind AS for the quarter ended 30 June 2016:

(Rs in lacs)

	Particulars	Corresponding 3 months ended in the previous year June 30, 2016
	Net Profit/ (Loss) for the period under Previous Indian GAAP	**4.58**
	Adjustment for IndAS	
	Depreciation on PPE	0.38
	Net Profit/ (Loss) for the period under Ind AS	**4.20**
	Other Comprehensive Income	
	Fair Value of Invesment through OCI	0.42
	Total Comprehensive Income for the period	**4.62**

5) The previous period figures have been regrouped / re-arranged wherever considered necessary.

For and on behalf of Board of Directors

Place :- Kolkata
Date : 12.8.2017

Director

SIDDHESHWARI COMMERCIAL MANAGEMENTS LTD. Kolkata