

Siddha Ventures Limited

Regd. Office: "Sethia House", 1st 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: 11/02/2022

To
The Department of Corporate Service
BSE Limited
P.J Towers, Dalal Street
Mumbai-400001
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, Friday, 11th February, 2022 has inter- alia transacted the following business:

- Considered, approved and taken on record the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter ended 31st December, 2021 and Statement of Assets and Liabilities of the Company for quarter ended 31st December, 2021 as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 along with Limited Review Report.

The Board meeting was commenced at 2:00 P.M and concluded at 4:00 P.M.

Please take the above information on record.

Thanking you,

Yours faithfully,

For, SIDDHA VENTURES LIMITED

SIDDHA VENTURES LIMITED


Director/Authorised Signatory

SIDDHARTH SETHIA

DIRECTOR

DIN: 00038970

Siddha Ventures Limited

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Date: 11/02/2022

To
The Department of Corporate Service
BSE Limited
P.J Towers, Dalal Street
Mumbai-400001
Scrip Code-530439

Sub: Quarterly Financial Statement for the quarter ended 31st December, 2021 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, 2021.

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, Certificate No.: 221010128008

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

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

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

Email: kkca@kkca.net

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 31st December, 2021 and year to date results for the period from 1st April 2021 to 31st December, 2021 (“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
Krishna Kumar Chanani, FCA
Partner

Membership No. 056045

Place: Kolkata

Date: February 11, 2022

UDIN No.: 22056045ABHRH47830



K. K. Chanani & Associates

Chartered Accountants

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

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Raipur.

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

Email: kkca@kkca.net.

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 31st December 2021, 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 31st December 2021 and the corresponding period from 1st April 2021 to 31st December 2021, as reported in these financial results have been approved by the Parent’s Board of Directors, and have been subjected to review.
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 11, 2022

UDIN No.: 22056045ABHRHG7830

SIDDHA VENTURES LIMITED

CIN : L67120WB1991PLC053646

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Statement of Assets and Liabilities as at 31st December 2021

(in Lakhs)

Particulars	Standalone		Consolidated	
	As at 31st December, 2021	As at 31st March, 2021	As at 31st December, 2021	As at 31st March, 2021
ASSETS				
(1) Non-current assets				
(a) Property, plant and equipment	-	-	-	-
(b) Capital work-in-progress	-	-	-	-
(c) Investment in Subsidiaries	0.980	0.980	-	-
(d) Intangible assets	-	-	-	-
(e) Financial assets	-	-	-	-
(i) Investments	-	-	204.000	204.000
(ii) Loans	-	-	-	-
(iii) Other financial assets	281.828	308.385	273.161	300.000
(f) Deferred tax assets (net)	-	-	-	-
(g) Current tax assets (net)	0.668	0.668	0.701	0.701
(h) Other non-current assets	-	-	-	-
Total non-current assets	283.477	310.033	477.861	504.701
(2) Current assets				
(a) Inventories	1,310.423	1,310.423	1,310.423	1,310.423
(b) Financial assets	-	-	-	-
(i) Trade receivables	40.000	40.000	40.000	40.000
(ii) Cash and cash equivalents	2.879	15.825	3.048	15.947
(iii) Bank balances other than (ii) above	-	-	-	-
(iv) Loans	-	-	-	-
(v) Other financial assets	-	-	-	-
(c) Other current assets	-	-	-	-
Total current assets	1,353.301	1,366.248	1,353.471	1,366.370
TOTAL ASSETS	1,636.778	1,676.281	1,831.332	1,871.070
EQUITY AND LIABILITIES				
(1) Equity				
(a) Equity share capital	999.800	999.800	999.800	999.800
(b) Other equity	-	-	-	-
- Equity attributable to the Owner of Siddha Ventures Limited	636.572	644.978	827.157	835.689
- Non-controlling Interest	-	-	3.910	3.912
Total equity	1,636.372	1,644.778	1,830.867	1,839.401
(2) Non-current liabilities				
(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	-	-	-	-
Total non-current liabilities	-	-	-	-
(3) Current liabilities				
(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	0.083	0.272	0.083	0.272
(iii) Other financial liabilities	-	-	-	-
(b) Other current liabilities	0.324	31.231	0.383	31.398
(c) Current tax liabilities (net)	-	-	-	-
Total current liabilities	0.406	31.502	0.465	31.669
TOTAL EQUITY AND LIABILITIES	1,636.778	1,676.281	1,831.332	1,871.070

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

Krishna Kumar Chanani, FCA
Partner
Membership No. 056045
Place: Kolkata

Date: The 11th Day of February 2022
UDIN:

22056045ABHRHG 7830



For & on behalf of the board

SIDDHA VENTURES LIMITED

Director / Authorised Signatory

SIDDHARTH SETHIA
DIRECTOR
DIN: 00038970

STATEMENT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED DECEMBER 31, 2021

(in Lakhs)

Particulars	Standalone							Consolidated						
	Quarter Ended			Nine Months Ended		Year Ended	Quarter Ended			Nine Months Ended		Year Ended		
	31.12.2021 (Unaudited)	30.09.2021 (Unaudited)	30.06.2021 (Unaudited)	31.12.2020 (Unaudited)	31.12.2021 (Unaudited)	31.12.2020 (Unaudited)	31.03.2021 (Audited)	31.12.2021 (Unaudited)	30.09.2021 (Unaudited)	30.06.2021 (Unaudited)	31.12.2020 (Unaudited)	31.12.2021 (Unaudited)	31.12.2020 (Unaudited)	31.03.2021 (Audited)
1 Revenue From Operation	-	-	-	0.021	-	0.021	-	-	-	-	0.021	-	0.021	-
2 Other Income	0.020	-	0.022	-	0.042	-	13.350	0.020	-	0.022	-	0.042	-	13.350
3 Total Income (1+2)	0.020	-	0.022	0.021	0.042	0.021	13.350	0.020	-	0.022	0.021	0.042	0.021	13.350
4 Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
a) Cost of materials consumed (Shares)	-	-	-	-	-	-	(252.477)	-	-	-	-	-	-	(252.477)
b) Purchases of stock-in-trade	-	-	-	-	-	-	-	-	-	-	-	-	-	-
c) Changes in inventories	-	-	-	-	-	-	-	-	-	-	-	-	-	-
d) Employee benefits expense	0.957	0.927	0.929	1.068	2.813	3.205	4.159	0.957	0.927	0.929	1.068	2.813	3.205	4.159
e) Finance costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
f) Depreciation and amortization expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
g) Other expenses	0.667	0.544	4.417	1.374	5.6358	8.322	9.370	0.670	0.545	4.541	1.416	5.7633	8.499	9.720
Total Expenses	1.624	1.471	5.346	2.442	8.448	11.527	(238.947)	1.6269	1.472	5.470	2.485	8.576	11.704	(238.597)
5 Profit/(Loss) Before Exceptional Items And Tax (3-4)	(1.604)	(1.471)	(5.324)	(2.421)	(8.407)	(11.506)	252.298	(1.6067)	(1.472)	(5.448)	(2.464)	(8.534)	(11.683)	251.948
6 Exceptional Items	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Profit/(Loss) before Tax (5+6)	(1.604)	(1.471)	(5.324)	(2.421)	(8.407)	(11.506)	252.298	(1.6067)	(1.472)	(5.448)	(2.464)	(8.534)	(11.683)	251.948
8 Tax Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
a) Current Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
b) Deferred Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
c) Income Tax for Earlier Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9 PROFIT FOR THE PERIOD (7-8)	(1.604)	(1.471)	(5.324)	(2.421)	(8.407)	(11.506)	252.298	(1.6067)	(1.472)	(5.448)	(2.464)	(8.534)	(11.683)	251.948
10 OTHER COMPREHENSIVE INCOME	-	-	-	-	-	-	-	-	-	-	-	-	-	(2.400)
A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-	-	(2.400)
(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)	(1.604)	(1.471)	(5.324)	(2.421)	(8.407)	(11.506)	252.298	(1.6067)	(1.472)	(5.448)	(2.464)	(8.534)	(11.683)	249.548
12 Non-Controlling Interest	-	-	-	-	-	-	-	0.000	0.002	0.002	-	0.003	-	0.055
13 Net profit/Loss after Taxes and Non-Controlling Interest	(1.604)	(1.471)	(5.324)	(2.421)	(8.407)	(11.506)	252.298	(1.6067)	(1.4696)	(5.446)	(2.464)	(8.532)	(11.683)	249.493
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	999.800	999.800
15 Earning Per Share (EPS) (In Rs.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(a) Earning per share before exceptional item (Basic and Diluted)	(0.016)	(0.015)	(0.053)	(0.024)	(0.084)	(0.115)	2.523	(0.016)	(0.015)	(0.054)	(0.025)	(0.085)	(0.117)	2.520
(b) Earning per share after exceptional item (Basic and Diluted)	(0.016)	(0.015)	(0.053)	(0.024)	(0.084)	(0.115)	2.523	(0.016)	(0.015)	(0.054)	(0.025)	(0.085)	(0.117)	2.520

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 11th February, 2022.

2. The above results have been reviewed by Audit Committee and approved by Board of Director at Board meeting held on 11th February, 2022.

3. In view of carry forward of losses, the Board regrets to recommend any Dividend for the quarter ended on 31st December 2021.

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 K. K. Chanani & Associates
Chartered Accountants
FRN No. 322732E



Krishna Kumar Chanani, FCA
Partner
Membership No. 058045
Place: Kolkata
Date: The 11th Day of February 2022
UDIN:

2205045 ABH RMG 7830

For & on behalf of the board

SIDDHA VENTURES LIMITED

Siddharth Sethia
Director / Authorised Signatory

SIDDHARTH SETHIA
DIRECTOR
DIN: 00038970

SIDDHA VENTURES LIMITED

CIN : L67120WB1991PLC053646

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STATEMENT OF STANDALONE AND CONSOLIDATED UNAUDITED CASHFLOW STATEMENT FOR THE QUARTER AND NINE MONTH ENDED DECEMBER 31, 2021

Particulars	Standalone		Consolidated	
	31.12.2021	31.03.2021	31.12.2021	31.03.2021
	Unaudited	Audited	Unaudited	Audited
1. CASH FLOW FROM OPERATING ACTIVITIES				
Profit before Tax and extraordinary items	(8.407)	252.298	(8.534)	251.948
Adjustments for:				
Non-cash Expenses	-	-	-	-
Transfer to Other Equity	-	-	(0.000)	-
Amortisation of Preliminary expenses(includes transfer)	-	-	-	-
Operating profit	(8.407)	252.298	(8.534)	251.948
Adjustments for:				
Decrease/(Increase) Trade receivables, current	-	16.500	-	17.120
Decrease/(Increase) Trade receivables, non- current	-	-	-	-
Decrease/(Increase) other current assets	-	(0.668)	-	(0.668)
Decrease/(Increase) other non- current assets	-	-	-	-
Inventories	(0.000)	(252.477)	(0.000)	(252.477)
(Decrease)/Increase Trade payables, current	(0.189)	0.272	(0.189)	0.272
(Decrease)/Increase Trade payables, non- current	-	-	-	-
(Decrease)/Increase other current liabilities	(30.907)	(3.564)	(31.015)	(3.456)
(Decrease)/Increase other non- current liabilities	-	-	-	-
Cash generated from operations	(39.502)	12.361	(39.738)	12.738
Adjustment for Provisions for tax/Tax paid	-	-	-	-
Cash flow before Extraordinary items	(39.502)	12.361	(39.738)	12.738
Extraordinary items	-	-	-	-
Income Tax Paid	-	-	-	-
Net cash from operating activities	(39.502)	12.361	(39.738)	12.738
2. CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of fixed assets	-	-	-	-
Changes in other financial assets	-	-	-	-
Purchase of Investments	-	-	-	-
Net cash used in investing activities	-	-	-	-
3. CASH FLOW FROM FINANCING ACTIVITIES				
Advance made to Body Corporate	-	-	-	-
Changes in other financial assets	26.556	0.365	26.839	-
Net cash used in financing activities	26.556	0.365	26.839	-
NET INCREASE IN CASH AND CASH EQUIVALENTS	(12.946)	12.726	(12.899)	12.738
CASH AND CASH EQUIVALENTS-OPENING	15.825	3.099	15.947	3.208
CASH AND CASH EQUIVALENTS-CLOSING	2.879	15.825	3.048	15.947

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

Krishna Kumar Chanani, FCA
Partner

Membership No. 056045

Place: Kolkata

Date: The 11th Day of February, 2022

UDIN: 22056045ABHRT17830



For & on behalf of the board
SIDDHA VENTURES LIMITED

Director/Authorised Signatory

SIDDHARTH SETHIA
DIRECTOR
DIN: 00038970

SIDDHA VENTURES LIMITED

CIN : L67120WB1991PLC053646

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Statement Showing the Reconciliation of Net Profit/(Loss) as at December 31, 2021

(In Lakhs)

Particulars	Standalone							Consolidated						
	Quarter Ended			Six Months Ended		Year Ended	Quarter Ended			Six Months Ended		Year Ended		
	31.12.2021	30.09.2021	30.06.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021	31.12.2021	30.09.2021	30.06.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Net Profit before Tax as per Previous GAAP	(1.604)	(1.471)	(5.324)	(2.421)	(8.407)	(11.506)	252.298	(1.607)	(1.472)	(5.448)	(2.464)	(8.534)	(11.683)	251.948
Re-measurements on transition to Ind AS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Impact on account of financial Instruments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit before Tax as per IND AS	(1.604)	(1.471)	(5.324)	(2.421)	(8.407)	(11.506)	252.298	(1.607)	(1.472)	(5.448)	(2.464)	(8.534)	(11.683)	251.948

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

For & on behalf of the board

SIDDHA VENTURES LIMITED

Director / Authorised Signatory

Krishna Kumar Chanani, FCA
Partner
Membership No. 056045
Place: Kolkata
Date: The 11th Day of February 2022
UDIN: 22056045 ACHRHG 830



SIDDHARTH SETHIA
DIRECTOR
DIN: 00038970