

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: 25/06/2021

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 March, 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 Audited Financial Results along with Limited Review Report of our company for the quarter ended 31st March, 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

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- 22130296/22309315

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Email: kkca@kkca.net, kkcandassociates@gmail.com

Independent Auditor's report on Quarterly and Annual Standalone Financial Results of Siddha Ventures Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended

TO

THE BOARD OF DIRECTORS OF SIDDHA VENTURES LIMITED

Opinion

We have audited the accompanying quarterly and annual standalone financial results of **SIDDHA VENTURES LIMITED** ("the Company"), which comprise the balance sheet as at 31st March 2021 ("The Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended.

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- a. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- b. gives a true and fair view in conformity with Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net loss and total comprehensive loss and other financial information of the Company for the three months and year ended March 31, 2021.

Basis for Opinion

We conducted our audit of the Statement in accordance with the Standards on Auditing ("SA's") specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics



issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Standalone Financial Results

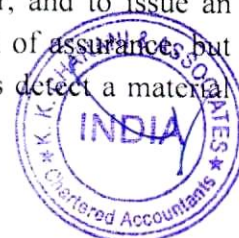
This Statement, is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related audited Interim condensed standalone financial statements for the year ended March 31, 2021. The Company's Board of Directors are responsible for the preparation and presentation of the Standalone Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material



misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonable knowledgeable user of the Standalone Financial Results may be influenced. We consider



quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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



Krishna Kumar Chanani, FCA
Partner
Membership No. 056045

Place: Kolkata,
Date: 25th June 2021

UDIN No.: 21056045AAAAED2448



K. K. Chanani & Associates

Chartered Accountants

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Limited Review Report on Audited 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, as

TO

THE BOARD OF DIRECTORS OF SIDDHA VENTURES LIMITED

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of **Siddha Ventures Limited** (the "Company") and its subsidiaries (the Company and its subsidiaries together referred to as the "Group"), for the three months and year ended March 31, 2021 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. includes the results of the subsidiaries as given in the Annexure to this report;
- ii. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- iii. gives a true and fair view in conformity with Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the consolidated net profit and consolidated total comprehensive income and other financial information of the Group for the three months and year ended March 31, 2021.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the



Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the Interim Consolidated Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Consolidated Financial Results

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been compiled from the audited interim consolidated financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the Consolidated Financial Results that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Boards of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this Consolidated Financial Results by the Directors of the Company, as aforesaid.

In preparing the Consolidated Financial Results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Boards of Directors either intend to liquidate their respective entities or to cease operations, or have no realistic alternative but to do so.

The respective Boards of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.



Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Consolidated Financial Results of which we are the independent auditors.

Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated Financial Results.

We communicate with those charged with governance of the Company and such other entities included in the Consolidated Financial Results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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



(Signature)
Krishna Kumar Chanani, FCA
Partner

Membership No. 056045

Place: Kolkata,
Date: June 25, 2021

UDIN No.: 21056045AAAAED2448

SIDDHA VENTURES LIMITED

CIN : L67120WB1991PLC053646

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

Phone No. +91 33 2242 9199/5355, Fax: +91 33 2242 8667, e-mail: response@siddhaventures.com

Statement of Assets and Liabilities as at 31st March 2021

(in Lakhs)

Particulars	Standalone		Consolidated	
	As at 31st March, 2021	As at 31st March, 2020	As at 31st March, 2021	As at 31st March, 2020
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	206.400
(ii) Loans	-	-	-	-
(iii) Other financial assets	-	-	-	-
(f) Deferred tax assets (net)	308.385	308.750	300.000	300.000
(g) Current tax assets (net)	-	-	-	-
(h) Other non-current assets	-	-	-	-
Total non-current assets	309.365	309.730	504.000	506.400
(2) Current assets				
(a) Inventories	1,310.423	1,057.946	1,310.423	1,057.946
(b) Financial assets	-	-	-	-
(i) Trade receivables	40.000	56.500	40.000	57.120
(ii) Cash and cash equivalents	15.825	3.099	15.947	3.208
(iii) Bank balances other than (ii) above	-	-	-	-
(iv) Loans	-	-	-	-
(v) Other financial assets	-	-	-	-
(c) Other current assets	0.666	-	0.699	0.033
Total current assets	1,366.914	1,117.545	1,367.069	1,118.307
TOTAL ASSETS	1,676.279	1,427.275	1,871.069	1,624.707
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	644.977	392.680	835.687	586.086
- Non-controlling Interest	-	-	3.912	3.967
Total equity	1,644.777	1,392.480	1,839.399	1,589.853
(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	-	-	0.167	-
(iii) Other financial liabilities	-	-	-	-
(b) Other current liabilities	31.502	34.795	31.502	34.854
(c) Current tax liabilities (net)	-	-	-	-
Total current liabilities	31.502	34.795	31.669	34.854
TOTAL EQUITY AND LIABILITIES	1,676.279	1,427.275	1,871.069	1,624.707

0.000

For K. K. Chanani & Associates

Chartered Accountants

FRN No. 322232E

For & on behalf of the board

Krishna Kumar Chanani, FCA
Partner

Membership No. 056045

Place: Kolkata

Date: The 25th Day of June 2021

UDIN No.: 21056045



Siddharth Sethia
Director
DIN: 00030970

STATEMENT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED March, 31 2021

Particulars	Standalone						Consolidated						(in Lakhs)	
	Quarter Ended			Year Ended			Quarter Ended			Year Ended				
	31.03.2021 (Audited)	31.12.2020 (Unaudited)	30.09.2020 (Unaudited)	30.06.2020 (Unaudited)	31.03.2020 (Audited)	31.03.2020 (Audited)	31.03.2021 (Audited)	31.12.2020 (Unaudited)	30.09.2020 (Unaudited)	30.06.2020 (Unaudited)	31.03.2020 (Audited)	31.03.2020 (Audited)		
1 Revenue From Operation	-	0.021	-	-	40.000	0.021	40.000	0.021	-	-	40.653	0.021	40.653	
2 Other Income	13.328	-	-	-	2.313	13.328	2.358	13.33	-	-	2.313	13.328	2.358	
3 Total Income (1+2)	13.328	0.021	-	-	42.313	13.349	42.358	13.328	0.021	-	42.966	13.349	43.011	
4 Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	
a) Cost of materials consumed (Shares)	-	-	-	-	-	-	-	-	-	-	-	-	-	
b) Purchases of stock-in-trade	-	-	-	-	-	-	43.727	-	-	-	-	-	-	
c) Changes in inventories	-	-	-	-	-	-	-	-	-	-	-	-	-	
d) Employee benefits expense	(252.477)	-	-	-	1,946.145	(252.477)	-	(252.477)	-	-	1,946.145	(252.477)	-	
e) Finance costs	0.954	1.068	1.068	1.068	1.147	4.159	4.360	0.954	1.068	1.068	1.068	1.147	4.159	
f) Depreciation and amortization expense	-	-	-	-	-	-	-	-	-	-	-	-	-	
g) Other expenses	1.048	1.374	2.470	4.478	49.347	9.370	57.666	1.221	2.485	3.6137	4.537	49.511	9.720	
Total Expenses	(250.474)	2.442	3.538	5.547	1,996.640	(238.947)	105.753	(250.301)	4.537	5.606	1,996.804	(238.597)	106.246	
5 Profit/(Loss) Before Exceptional Items And Tax (3-4)	263.802	(2.421)	(3.538)	(5.547)	(1,954.326)	252.296	(63.395)	263.629	(2.464)	(3.6137)	(5.606)	(1,953.838)	251.946	(63.235)
6 Exceptional Items	-	-	-	-	-	-	-	-	-	-	-	-	-	
7 Profit/(Loss) before Tax (5+6)	263.802	(2.421)	(3.538)	(5.547)	(1,954.326)	252.296	(63.395)	263.629	(2.464)	(3.6137)	(5.606)	(1,953.838)	251.946	(63.235)
8 Tax Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	
a) Current Tax	-	-	-	-	0.448	-	6.952	-	-	-	0.448	-	6.952	
b) Deferred Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
c) Income Tax for Earlier Year	-	-	-	-	-	-	6.503	-	-	-	-	-	6.503	
9 PROFIT FOR THE PERIOD (7-8)	263.802	(2.421)	(3.538)	(5.547)	(1,954.774)	252.296	(70.346)	263.629	(2.464)	(3.6137)	(5.606)	(1,954.286)	251.946	(70.186)
10 OTHER COMPREHENSIVE INCOME	-	-	-	-	-	-	-	-	-	-	-	-	-	
A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-	-	2.400	-	-	2.400	-	59.392	
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-	2.400	59.392
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)	263.802	(2.421)	(3.538)	(5.547)	(1,954.774)	252.296	(70.346)	266.029	(2.464)	(3.6137)	(5.606)	(1,954.286)	254.346	(10.794)
12 Non-Controlling Interest	-	-	-	-	-	-	-	0.045	(0.001)	(0.002)	(0.001)	-	0.041	1.191
13 Net profit/Loss after Taxes and Non-Controlling Interest	263.802	(2.421)	(3.538)	(5.547)	(1,954.774)	252.296	(70.346)	266.074	(2.465)	(3.6153)	(5.607)	(1,954.286)	254.387	(9.603)
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	
15 Earning Per Share (EPS) (In Rs.)	-	-	-	-	-	-	-	-	-	-	-	-	-	
(a) Earning per share before exceptional item and Diluted	2.639	(0.024)	(0.035)	(0.055)	(19.552)	2.523	(0.704)	2.637	(0.025)	(0.036)	(0.056)	(19.547)	2.520	(0.702)
(b) Earning per share after exceptional item and Diluted	2.639	(0.024)	(0.035)	(0.055)	(19.552)	2.523	(0.704)	2.637	(0.025)	(0.036)	(0.056)	(19.547)	2.520	(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 25th June, 2021.

2. The above results have been reviewed by Audit Committee and approved by Board of Director at Board meeting held on 25th June 2021.

3. In view of carry forward of losses, the Board regrets to recommend any Dividend for the quarter and year ended on 31st March 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. 322232E

Krisna Kumari Chanani, FCA
Partner
Membership No. 056045
Place: Kolkata
Date: The 25th Day of June 2021
UDIN No. 21056045AAAAED2448

For & on behalf of the board

Siddharth Sethia

Siddharth Sethia
Director
DIN: 00038970

SIDDHA VENTURES LIMITED

CIN : L67120WB1991PLC053646

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

Phone No. +91 33 2242 9199/5355, Fax: +91 33 2242 8667, e-mail: response@siddhaventures.com

STATEMENT OF STANDALONE AND CONSOLIDATED AUDITED CASHFLOW STATEMENT FOR YEAR ENDED MARCH 31, 2021

Particulars	Standalone		Consolidated	
	31.03.2021	31.03.2020	31.12.2021	31.03.2020
	Audited	Audited	Audited	Audited
1. CASH FLOW FROM OPERATING ACTIVITIES				
Profit before Tax and extraordinary items	252.296	(63.395)	251.946	(63.235)
Adjustments for:				
Non-cash Expenses	-	6.808	-	0.272
Transfer to Other Equity	-	-	(2.400)	-
Amortisation of Preliminary expenses(includes transfer)	-	-	-	-
Operating profit	252.296	(56.587)	249.546	(62.963)
Adjustments for:				
Decrease/(Increase) Trade receivables, current	16.500	(31.960)	17.1199	(32.580)
Decrease/(Increase) Trade receivables, non- current	-	-	-	-
Decrease/(Increase) other current assets	(0.666)	-	(0.666)	-
Decrease/(Increase) other non- current assets	-	-	-	-
Inventories	(252.477)	43.727	(252.477)	43.727
(Decrease)/Increase Trade payables, current	-	(1.775)	0.167	(1.775)
(Decrease)/Increase Trade payables, non- current	-	-	-	-
(Decrease)/Increase other current liabilities	(3.292)	33.097	(3.351)	32.676
(Decrease)/Increase other non- current liabilities	-	-	-	-
Cash generated from operations	12.361	(13.498)	10.338	(20.915)
Adjustment for Provisions for tax/Tax paid	-	-	-	-
Cash flow before Extraordinary items	12.361	(13.498)	10.338	(20.915)
Extraordinary items	-	(6.503)	-	-
Income Tax Paid	-	0.448	-	0.448
Net cash from operating activities	12.361	(20.450)	10.338	(21.364)
2. CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of fixed assets	-	-	-	-
Changes in other financial assets	-	-	-	-
Purchase of Investments	-	-	2.40	-
Net cash used in investing activities	-	-	2.40	-
3. CASH FLOW FROM FINANCING ACTIVITIES				
Advance made to Body Corporate	-	-	-	-
Changes in other financial assets	0.365	18.180	-	19.030
Net cash used in financing activities	0.365	18.180	-	19.030
NET INCREASE IN CASH AND CASH EQUIVALENTS	12.726	(2.270)	12.738	(2.334)
CASH AND CASH EQUIVALENTS-OPENING	3.099	5.369	3.208	5.542
CASH AND CASH EQUIVALENTS-CLOSING	15.825	3.099	15.947	3.208

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

For & on behalf of the board

Krishna Kumar Chanani, FCA
Partner
Membership No. 056045
Place: Kolkata
Date: The 25th Day of June 2021
UDIN No.: 21056045AAAE0448



Siddharth Sethia
Director
DIN: 00038970

SIDDHA VENTURES LIMITED
CIN : L67120WB1991PLC053646
Regd. Office: Sethia House, 23/24 Radha Bazar Street, Kolkata - 700 001
Phone No. +91 33 2242 9199/5355, Fax: +91 33 2242 8667, e-mail: response@siddhaventures.com

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

Particulars	Standalone						Consolidated								(in Lakhs)
	Quarter Ended					Year Ended		Quarter Ended					Year Ended		
	31.03.2021	31.12.2020	30.09.2020	30.06.2020	31.03.2020	31.03.2021	31.03.2020	31.03.2021	31.12.2020	30.09.2020	30.06.2020	31.03.2020	31.03.2021	31.03.2020	
	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)	
Net Profit before Tax as per Previous GAAP	263.802	(2.421)	(3.538)	(5.547)	(1,954.774)	252.296	(70.346)	263.629	(2.464)	(3.614)	(5.606)	(1,954.286)	251.946	(70.186)	
Re-measurements on transition to Ind AS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Impact on account of financial Instruments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Profit before Tax as per IND AS	263.802	(2.421)	(3.538)	(5.547)	(1,954.774)	252.296	(70.346)	263.629	(2.464)	(3.614)	(5.606)	(1,954.286)	251.946	(70.186)	

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

For & on behalf of the board

Krishna Kumar Chanani, FCA
Partner
Membership No. 056043
Place: Kolkata
Date: The 25th Day of June 2021
UDIN No.: 21056045AAKAD2448

Siddharth Sethia
Director
DIN: 00038970