Siddheswari Garments Limited

9, INDIA EXCHANGE PLACE, 3RD. FL., KOLKATA - 700 001
Phone : 2210-7347/12
E-mail : siddheswari@hotmail.com
CIN L17111WB1994PLC065519

Date: 30th May 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, 30th May, 2026 have considered and approved the following:

1. Audited Financial Results for Quarter and year ended 31st March 2026.

A copy of the Audited financial Results together with Auditor's Report for the Quarter and year ended 31st March 2026 and declaration with respect to Audit Report on unmodified opinion on such financial result are enclosed herewith.

The meeting commenced at 05:00 P.M. and concluded at 08:00 P.M.

This is for your records.

Thanking you

Yours faithfully

For Siddheswari Garments Ltd.
SIDDHESWARI GARMENTS LIMITED
Sanjay Shah
Director.

Sanjay Kr Shah
Whole-time Director
DIN-00109444
Encls: 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 REPORT

To the Board of Directors of SIDDHESWARI GARMENTS LTD

Report on the Audit of Standalone Financial Results

Opinion

1. We have audited the accompanying standalone annual financial results of **SIDDHESWARI GARMENTS LTD** (the "Company") for the year ended March 31, 2026 and the standalone statement of assets and liabilities as on that date and the standalone statement of cash flows for the year ended on that date, attached herewith, which are included in the accompanying Standalone financial results for the quarter and year ended March 31, 2026 (together referred to as the "standalone financial results") 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") which has been initialled by us only for identification purposes.
2. In our opinion and to the best of our information and according to the explanations given to us, the standalone financial results:
   (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
   (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of net profit and other comprehensive income and other financial information of the Company for the year ended March 31, 2026 and the standalone statement of assets and liabilities and the standalone statement of cash flows as at and for the year ended on that date.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. 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 together with the ethical requirements that are relevant to our audit of the standalone financial statements 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 Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

N. DOKANIA & ASSOCIATES KOLKATA

Board of Directors' Responsibilities for the Standalone Financial Results

4. These standalone financial results have been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company and the standalone statement of assets and liabilities and the standalone statement of cash flows in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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 Board of Directors of the Company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements 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 the standalone financial results by the Directors of the Company, as aforesaid.

5. In preparing the standalone financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company 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.

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

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

7. Our objectives are to obtain reasonable assurance about whether the standalone 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 these standalone financial results.

8. 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.

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- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- 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 standalone 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 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.

9. We communicate with those charged with governance of the Company 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.
10. 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.

Other Matter

11. The standalone financial results include the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us.

For N Dokania & Associates
Chartered Accountants

N DOKANIA & ASSOCIATES KOLKATA

CA Shruti Agarwalla
(Partner)
UDIN: 26307223TEGMFQ5764
Membership No.: 307223
Firm Registration No.: 014403C
Date : 30th May, 2026
Place: Kolkata

SIDDHESWARI GARMENTS LIMITED

Regd Address: 9, India Exchange Place. 3rd Floor

Kolkata-700 001

CIN :- L17111WB1994PLC065519

(Rs. In Lacs)

Statement of Audited Financial Results for the quarter and Year ended 31st March 2026

Sr. No.	Particulars	Quarter Ended			Year Ended (Audited)	
		31.03.2026#	31.03.2025#	31.12.2025	31.03.2026	31.03.2025
		(Audited)	(Audited)	(Un-Audited)	(Audited)	(Audited)
1.	**Income**					
	(a) Revenue from Operations	-	-	-	-	-
	(b) Other Income	14.59	8.97	7.05	35.82	30.21
	Total Income	**14.59**	**8.97**	**7.05**	**35.82**	**30.21**
2.	**Expenses**					
	(a) changes in inventory					
	(b) Employee benefits expense	2.87	2.49	2.87	11.68	11.31
	(c) Depreciation and amortisation expenses	0.38	0.38	0.38	1.52	1.52
	(d) Other expenses	7.68	3.51	2.24	19.48	16.40
	Total Expenses	**10.93**	**6.38**	**5.49**	**32.68**	29.23
3	**Profit before tax (3+4)**	**3.66**	**2.59**	**1.56**	**3.14**	**0.98**
4.	**Tax expense:**					
	(i) Current tax	1.05	0.65	0.16	1.21	0.65
	(ii) Deferred tax	(0.38)	(0.10)	-	(0.38)	(0.10)
	Total tax expense	0.67	0.55	0.16	0.83	0.55
5.	**Net Profit for the period (5-6)**	**2.99**	**2.04**	**1.40**	**2.31**	0.43
6.	**Other Comprehensive Income**					
	(i) Items that will not be reclassified subsequently to profit or loss	443.63	0.23	0.23	445.28	376.32
	Total Other Comprehensive Income	**443.63**	**0.23**	**0.23**	**445.28**	**376.32**
7.	**Total Comprehensive Income for the period**	**446.62**	2.27	**1.63**	**447.59**	**376.75**
8.	Paid-up Equity Share Capital (Face value per share	330.99	330.99	330.99	330.99	330.99
9.	**Earnings per equity share (of ` 10 each)** (not					
	(a) Basic	0.09	0.06	0.04	0.07	0.01
	(b) Diluted	0.09	0.06	0.04	0.07	0.01

The figures for the 3 Months ended 31.03.2026 and correeponding 3 months ended 31.03.2025 are the balancing figures between the audited Figures in respect of the full financial year and the year t date figures upto the third quarter of the respective financial years.

SIDDHESWARI GARMENTS LIMITED KOLKATA

N. DOKANIA & ASSOCIATES KOLKATA

SIDDHESWARI GARMENTS LIMITED

Regd Address: 9, India Exchange Place. 3rd Floor

Kolkata-700 001

CIN :- L17111WB1994PLC065519

(Rs. In Lacs)

STATEMENT OF AUDITED ASSETS AND LIABILITIES

Sr No	Particulars	As at 31.03.2026 (Audited)	As at 31.03.2025 (Audited)
	ASSETS		
(1)	**Non-Current Assets**		
	(a) Property, Plant and Equipment	3.00	4.52
	(b) Financial Assets		
	(i) Investments	3,223.37	2,778.09
	(ii) Loans	235.00	256.60
	(c) Other non-current assets	-	19.13
	Total Non-current assets	3,461.37	3,058.34
(2)	**Current Assets**		
	(a) Inventories	-	0.56
	(b) Financial Assets		
	(i) Cash and cash equivalents	63.31	41.81
	(ii) Other bank Balance	20.01	
	(iii) Short Term Loans & Advances	13.09	12.27
	(iv) Current Tax assets	1.85	2.36
	(c) Other current assets	3.04	6.04
	Total Current assets	101.30	63.04
	TOTAL ASSETS	3,562.67	3,121.38
	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share capital	382.71	382.71
	(b) Other Equity	3,178.15	2,730.56
	Total Equity	3,560.86	3,113.27
	LIABILITIES		
(1)	**Non-current liabilities**		
	(a) Financial liabilities		
	(i) Other non-current financial liabilities	-	5.80
	(b) Deferred tax liabilities(Net)	1.33	1.71
	Total Non-current liabilities	1.33	7.51
(2)	**Current liabilities**		
	(a) Financial liabilities		
	(i) Trade Payable	0.48	0.60
	Total Current liabilities	0.48	0.60
	TOTAL EQUITY AND LIABILITIES	3,562.67	3,121.38

SIDDHESWARI GARMENTS LIMITED KOLKATA

N. DOKANIA & ASSOCIATES KOLKATA

Notes:

1 The above audited financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 30 th May 2026. The audit for the quarter and year ended 31st March 2026 has been carried out by the Statutory Auditors, as required under Regulation 33 of SEBI (LODR) Regulations, 2015.

2 B R P Tradelinks Private Limited and K L Poddar Trading Private Limited (Transferor Companies) were amalgamated with Poddar Marketing Private Limited (the Company) pursuant to the Order of the Hon'ble National Company Law Tribunal, with effect from March 2022. Consequent to the said amalgamation, the Company has issued 18,181 Equity Shares of ₹10/- each fully paid-up to the shareholders of each Transferor Company, aggregating to 36,362 Equity Shares of ₹10/- each.

3 The Company adopted Indian Accouting Standared ("Ind-AS") Prescribed under section 133 of the Companies Act, 2013 read with the relavant Rules issued thereunder from 1st April 2017 and accordingly these audited financial results have been prepared in accordance with the recoginition and measurment principles laid down in Ind-AS 34(interim Financial Reporting" and the other accounting principles generally accepted in india.

4 The Board of Directors of the Company (the Board) has recommended No Dividend in veiw of Low Profit

5 As the company has only one operating segment i.e.Trading Business. Hence segment reporting under Ind AS 108 is not required.

6 The Statutory Auditors of the Company have issued an unqualified audit report on the audited financial results for the quarter and year ended 31st March 2026

7 On November 21, 2025 the government of India notified four labour codes which are presently not applicable to the Company as the Company is engaged in trading/service activities and is not carrying out any manufacturing operations. Accordingly, the labour law provisions specifically applicable to manufacturing establishments/factories are not attracted to the Company at this stage. The Company shall continue to comply with all applicable labour and employment laws relevant to its nature of business and will review the applicability of the new Labour Codes as and when notified and made effective for its operations.

8 The figure for the 3 Months ended 31.03.2026 and correcponding 3 months ended 31.03.25 are the balancing Figures between the audited Figures in respect of the full financial year and the year to date figures upto the third quarter of the respective financial years.

9 The figure of the previous period has been regrouped/ reclassified, wherever necessary, to confirm to the classification for the quarter and year ended 31.03.2026

For and Behalf of Board of Directors

For SIDDHESWARI GARMENTS LTD

Place :- Kolkata
Date :- 30.05.2026

N. DOKANIA & ASSOCIATES KOLKATA

SIDDHESWARI GARMENTS LIMITED KOLKATA

Sanjay Shah

Sanjay Kr. Shah
Whole time Director
DIN: 00109444

SIDDHESWARI GARMENTS LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 ST MARCH 2026

(Amt. In lakh)

	Rs. P.	Year ended 31.03.2026 (Audited)	Rs. P.	Year ended 31.03.2025 (Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before tax & Extra-ordinary Items				
Adjustments for:		3.14		0.98
Depreciation	1.52		1.52	
Interest Received	(30.72)		(30.21)	
Outstanding balance written off	(5.79)	(34.99)		(28.69)
Operating Profit Before Working Capital Changes		(31.85)		(27.71)
Adjustment for :				
Decrease/ (Increase) in inventory	0.56		-	
Decrease/ (Increase) in Loans & advances	-		(4.76)	
Decrease/ (Increase) in other current assets	2.68		-	
Decrease/ (Increase) in other non current assets	19.13		(16.13)	
Increase/ (Decrease) in Creditors	(0.12)	22.25	(0.13)	(21.03)
Cash Generated from Operations		(9.60)		(48.73)
Direct Taxes Paid		1.21		2.12
Net Cash from Operating Activities		(10.81)		(50.85)
B. CASH FLOW FROM INVESTING ACTIVITIES:				
Loan	21.60			
Fixed Deposit	(20.01)			
Interest Received	30.72		30.21	
Net Cash from Investment Activities		32.31		30.21
C. CASH FLOW FROM FINANCING ACTIVITIES:				
Net Cash from Financing activities		-		-
Net increase/(decrease) in Cash & Cash Equivalents		21.50		(20.64)
Cash & Cash Equivalents as at the beginning of the year		41.81		62.45
Cash & Cash Equivalents as at the end of the year		63.31		41.81

Notes:

1 the above cash flow statement has been prepared under the " Indirect method" as set out in Ind AS-7 " Statement of Cash Flow"

2 Cash and Cash equivalents	As at 31.03.2026	As at 31.03.2025
Cash and Cash equivalents as Above	63.31	41.81
	63.31	41.81

For SIDDHESWARI GARMENTS LTD

Sanjay Shah

Sanjay Kr. Shah
Whole time Director
DIN: 00109444

30.05.2026

SIDDHESWARI GARMENTS LIMITED KOLKATA

N. DOKANIA & ASSOCIATES KOLKATA

Siddheswari Garments Limited

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Date: 30th May 2026

The Listing Manager
Calcutta Stock Exchange Ltd
7, 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: Declaration with respect to Audit Report with unmodified opinion to the Audited Financial Results for the financial year Ended 31st March 2026

Pursuant to Regulation 33(3)(d) of SEBI (Listing obligations and Disclosure Requirements) Regulations,2015 as amended, we do hereby confirm that the Statutory Auditor of the Company have not Expressed any modified opinion in its audit report pertaining to the Audited financial results for the year ended 31st March,2026.

Thanking You
Yours Faithfully
For Siddheswari Garments Limited
SIDDHESWARI GARMENTS LIMITED
Sanjay Shah
Director.
Sanjay Kr Shah
Whole Time Director
DIN-00109444