

SIDH AUTOMOBILES LIMITED

R-13, S/F GREATER KAILASH-I NEW DELHI -110048 CIN: L34102DL1985PLC020156
Email: sidhindia1985@gmail.com; Website: www.sidhgroup.in Tel No.: 011-41053325

Date: 30th May, 2025

To
The Listing Department
BSE Limited
Phirozee Jeejeebhoy Towers
Dalal Street, 25th Floor
Mumbai – 400001

REF: SIDH AUTOMOBILES LIMITED (SCRIP CODE: 539983)

Subject: Audited Financial Results pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 for Quarter and year ended 31st March, 2025

Dear Sir/Madam,

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform that the meeting of Board of Directors of the Company was held today, i.e., on Friday, the 30th day of May, 2025 at the Registered Office of the Company situated at R-13, S/F, Greater Kailash-I, New Delhi-110048 which commenced 12:00 P.M. and concluded at 02:30 P.M. inter alia to consider and approve the following:

1. The Audited Financial Results (Standalone) for the Quarter and year ended 31st March, 2025, in pursuance of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. Independent Auditor's Report on Audited Financial Results (Standalone) of the Company for the quarter and year ended 31st March, 2025.
3. Declaration for unmodified opinion in terms of Regulation 33(3)(d) as amended by SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 for Audited Standalone Financial Results for the year ended on 31st March, 2025.

You are requested to take note of the same & make necessary changes in your records.

Thanking you,
Yours faithfully,

For and on Behalf of the Board of Directors
Sidh Automobiles Limited


Anil Sharma
Managing Director
DIN No: 02928210



Encl: As above mentioned



Sumit Ranka & Associates

Chartered Accountants

Independent Auditor's Report on Audit of Annual Financial Results

To
The Board of Directors of
SIDH AUTOMOBILES LTD

Report on the Audit of the Financial Results Opinion

We have audited the accompanying financial results of **Sidh Automobiles Limited** ('the Company') for the year ended 31st March, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations & 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, these annual 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 & measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 31st March, 2025.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (the 'Act'). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the 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 ethical requirements that are relevant to our audit of the 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.



Office Address: 4132, Eaze Zone Mall, Sunder Nagar, Malad (West), Mumbai- 400064,



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Management's Responsibilities for the Financial Results

These quarterly financial results as well as the year to date financial results have been prepared on the basis of the financial statements. The Company's Board of Directors are responsible for the preparation of these 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 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 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the 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 is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these 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 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, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal controls;



- 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 Company's ability 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 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; and
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the 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 Financial Result.

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.

Other Matters

The annual financial results include the results for the quarter ended 31st March, 2025 & the corresponding quarter ended 31st March, 2024, being the balancing figure between audited figures in respect of the full financial year and the published unaudited figures up to the third quarter of the current & previous financial year respectively which were subject to limited review. We have not audited the figures for year ended march 2024 and quarter ended march 2024. These have been audited/reviewed by previous auditor and we have relied upon them.

For Sumit Ranka & Associates
Chartered Accountants
ICAI Firm Registration No.: 147837W

Sumit Ranka
Sumit Ranka
Partner
Membership No: 139037
UDIN No:- 25139037BMIYRC4486



Place: Mumbai
Date: 30-05-2025

SIDH AUTOMOBILES LTD.

(CIN: L34102DL1985PLC020156)

R-13, S/F Greater kailash - 1, New Delhi - 110048

Statement of Asset & Liabilities as at March 31, 2025

(Amount in Lakhs)

S.No.	Particulars	As at 31st March, 2025(Audited)	As at 31st March, 2024(Audited)
A	ASSETS		
	(1) Non- Current Assets		
	(a) Properties, Plant & Equipments and Intangible Assets		
	(i) Properties, Plant & Equipments	0.03	0.03
	(ii) Intangible assets	-	-
	(iii) Capital Work in progress	-	-
	(iv) Intangible Assets under Development	-	-
	(b) Non - current Investments	122.94	15.78
	(c) Long term loans and advances	80.61	69.72
	(d) Other non-current assets	-	-
	(e) Deferred Tax Assets	0.003	0.003
	(2) Current Assets		
	(a) Current Investments	-	-
	(b) Inventories	-	-
	(c) Trade Receivables	-	64.41
	(d) Cash and Cash Equivalents	223.54	16.66
	(e) Short term Loans and Advances	-	-
	(f) Other current assets	238.02	178.48
	TOTAL	665.14	345.09
B	EQUITY AND LIABILITIES		
	(1) Shareholder's Funds		
	(a) Share capital	296.23	296.23
	(b) Reserves and Surplus	282.11	6.18
	(c) Money received against share warrants	-	-
	(2) Share application money pending allotments		
	(3) Non- current Liabilities		
	(a) Long Term Borrowings	-	-
	(b) Deferred tax liabilities (net)	-	-
	(c) Other Long Term Liabilities	-	-
	(d) Long term provisions	-	-
	(4) Current Liabilities		
	(a) Short Term Borrowings	-	-
	(b) Trade Payables		
	(A) total outstanding dues of micro enterprises and small enterprises	-	-
	(B) total outstanding dues of Creditors other than micro enterprises and small enterprises	-	-
	(c) Other Current Liabilities	26.22	38.87
	(d) Short Term Provisions	60.58	3.81
	TOTAL	665.14	345.09

Significant Accounting Policies and Notes to Financial Statement

The schedules referred to above & notes to accounts form an integral part of the accounts.

"In term of our separate report of even date"

For Sumit Ranka & Associates

Chartered Accountants

Firm Registration No. 147837W

Sumit Ranka

Sumit Ranka
Partner,

Membership No. : 139037

UDIN :25139037BM1YRC4486

Place : Mumbai

Date : 30.05.2025

J. Keshav Barot
Jignesh Keshav Barot
(CFO)

Srishty Bansal
Srishty Bansal
(Company Secretary)

Harvinder Singh
Harvinder Singh
Director
DIN: 00671894

Anil Sharma
Anil Sharma
Managing Director
DIN:02928210



SIDH AUTOMOBILES LTD

Regd. Office: R-13, 5/F Greater Kailash-I New Delhi-110048

Website: www.sidhgroup.in / Corporate Identity Number (CIN):L34102DL1985PLC020156,

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED AND YEAR ENDED 31st March, 2025

(Amount in Lakhs)

Sl. No.	Particulars	Three months ended	Preceding Three months ended	Corresponding Three months ended	Financial Year ended	Previous Financial Year ended
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Unaudited	Unaudited	Unaudited	Audited	Audited
1	INCOME					
	Revenue from Operations	10.16	19.00	-	29.16	11.46
	Other Income	206.38	-	-	206.38	-
	Net Gain on Fair Value Changes	108.82	(1.66)	-	107.16	-
	Total Income	325.36	17.34	-	342.70	11.46
2	EXPENSES					
	a) Cost of materials/services consumed	-	-	-	-	-
	b) Purchases of stock-in-trade	-	-	-	-	-
	c) Change in inventories of finished goods, work-in progress and stock-in trade	-	-	-	-	-
	e) Employee benefits expenses	2.10	2.10	-	8.40	10.08
	f) Finance costs	-	-	0.004	-	0.01
	g) Depreciation and Amortisation expenses	-	-	-	-	-
	h) Other expenses	1.30	0.10	0.12	1.60	0.12
	Total Expenses	3.40	2.20	0.12	10.00	10.21
3	Profit / (loss) before exceptional items and tax (1-2)	321.96	15.14	(0.12)	332.70	1.24
4	Profit / (Loss) before tax	321.96	15.14	(0.12)	332.70	1.24
5	Tax expense					
	Current Tax	56.77	-	-	56.77	-
	Deferred Tax	-	-	-	-	-
6	Profit / (Loss) after tax for the period (4-5)	265.19	15.14	(0.12)	275.93	1.24
7	Other Comprehensive Income					
	a) 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) Items that will be reclassified to profit or loss;	-	-	-	-	-
	iv) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
8	Total comprehensive income for the period (6+7)	265.19	15.14	(0.12)	275.93	1.24
9	Paid-up Equity Share Capital (Face value of Re.10/- each)	296.23	296.23	296.23	296.23	296.23
10	Earnings per Share (face value of Re 1/- each) -					
	(a) Before Exceptional Items - Basic	0.90	0.05	(0.00)	0.93	0.00
	- Diluted	0.90	0.05	(0.00)	0.93	0.00

Notes :

- The above Audited Financial Results of the Company quarter ended **March, 2025** have been reviewed, recommended and were approved by the Board of Directors at their meeting held on **30th May, 2025**. The Statutory Auditors of the Company have carried out a Review of aforesaid results.
- The figures of the previous periods have been regrouped/ rearranged wherever considered necessary.
- No Investor Complaint were pending at the end of the quarter
- The figures for the quarter ended 31st March 2025 and 31st March 2024 represents the balance between audited financial in respect of full financial year and those published till the third quarter of the respective financial year
- Company has only one reportable segment

For SIDH AUTOMOBILES LTD



Harvinder Singh
Harvinder Singh
Director
DIN: 00671894

Anil Sharma
Anil Sharma
Managing Director
DIN: 02928210

Place : New Delhi
Date : 30.05.2025

SIDH AUTOMOBILES LTD.
(CIN: L34102DL1985PLC020156)
CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31st MARCH 2025

(Amount in Lakhs)

S.NO.	Particulars	31-Mar-25 Amount (Rs.)	31-Mar-24 Amount (Rs.)
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit / Loss Before Tax	332.70	1.25
	<u>Adjustment for:-</u>		
	Interest Income	(29.16)	-
	Depreciation	-	-
	Finance Costs	-	-
	Net Gain on Fair Value Changes	(107.16)	-
	Profit on sale of Investment	(206.38)	-
		(342.70)	-
	Operating Profit Before Working Capital Changes	(10.00)	1.25
	<u>Adjustment for:- Working Capital Changes</u>		
	Trade Payables	-	-
	Other Current Liabilities	(12.64)	(4.52)
	Short Term Provisions	-	-
	Inventories	-	1.35
	Trade Receivables	64.41	-
	Short Term Loan & Advances	-	-
	Long Term Loan & Advances	(10.89)	-
	Other Current Assets	(59.54)	-
	Cash Generated from Operations	(18.66)	(2.96)
	Income Tax Paid	(28.66)	(1.72)
	A. NET CASH FLOW FROM OPEARATING ACTIVITIES	(28.66)	(1.72)
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Property, Plant and Equipment	-	-
	Purchase of Investment	(22.38)	-
	Sale of Investment	228.75	-
	Interest Income	29.16	-
	Non Current Investment	-	-
	B. NET CASH FLOW FROM INVESTING ACTIVITIES	235.54	-
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Long Term Borrowings	-	-
	Short Term Borrowings	-	-
	C. NET CASH FLOW FROM FINANCING ACTIVITIES	-	-
D	NET INCREASE /DECREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	206.88	(1.72)
	Cash & Cash Equivalents at the beginning of the Year	16.66	18.38
	Cash & Cash Equivalents at the end of the Year	223.54	16.66
	Cash and cash equivalent		
	-Cash on hand	17.07	16.57
	Balances with banks	206.47	0.10
	-On Current Accounts	-	-
	-Fixed Deposit	-	-
		223.54	16.66

Note: The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Accounting Standard-3 on Cash Flow Statement issued by the "Institute of Chartered Accountant Of India"
Notes on financial statement and significant accounting policies.
The notes attached form an integral part of the Balance Sheet
As per our Report Attached

For Sumit Ranka & Associates
Chartered Accountants
Firm Registration No. 147837W

Sumit Ranka
Partner,
Membership No. : 139637
Place: New Delhi
Date: 30.05.2025

UDIN: 25139037BMIRYC4486

Jyoti Keshav Barot
(CFO)

Srishti Bansal
(Company Secretary)

Harvinder Singh
Director
DIN: 00671894

Anil Sharma
Managing Director
DIN: 02928210

For and on behalf of the Board of Directors of
SIDH AUTOMOBILES LTD.



SIDH AUTOMOBILES LIMITED

R-13, S/F GREATER KAILASH-I NEW DELHI -110048 CIN: L34102DL1985PLC020156
Email: sidhindia1985@gmail.com; Website: www.sidhgroup.in Tel No.: 011-41053325

Date: 30.05.2025

To,
The Listing Department
BSE Limited
25th Floor, Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai, Maharashtra-400001

REF: SIDH AUTOMOBILES LIMITED (SCRIP CODE: 539983)

SUBJECT: Declaration for Audit Report with unmodified opinion in pursuance of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

With reference to above, we hereby state that the Statutory Auditor of the Company, Sumit Ranka & Associates., Chartered Accountants, have issued an Audit report with unmodified opinion on the Standalone Audited Financial Results (IND AS) of the Company for the quarter and year ended 31st March, 2025 in compliance with the Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016.

This is for your kind information and record.

Thanking you,

Yours Faithfully,

For and on Behalf of Board of Directors
Sidh Automobiles Limited



Anil Sharma
Managing Director
DIN: 02928210

