

# 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

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Date: 16<sup>th</sup> November, 2023

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

**Subject: Outcome of Board Meeting dated November 16, 2023**

Dear Sir/Madam,

We are pleased to inform you that the Board of Directors of the Company at its meeting held on **Thursday, November 16, 2023** at 6.30 P.M., inter alia, has approved the following:

1. The Un-audited Standalone Financial Results of the Company for the Quarter and Half Year ended on September 30, 2023.
2. The Limited Review Report on the Unaudited Financial Results of the Company for the Quarter and Half Year ended on September 30, 2023.

The above Financial Results have been reviewed by the Audit Committee in its meeting held today i.e., **Thursday, November 16, 2023** and approved by the Board of Directors in its meeting held on the same day.

The Board Meeting commenced at 6.30 P.M. and concluded at 7.00 P.M.

You are requested to kindly take note of this.

Thanking you,  
Yours faithfully,

**FOR SIDH AUTOMOBILES LIMITED**



**(ANIL SHARMA)**  
**MANAGING DIRECTOR**  
**DIN: 02928210**

**Encl:** As above mentioned

**UnAudited Financial Results of Sidh Automobiles Limited for the quarter ended September 30, 2023 prepared in compliance with the Indian Accounting Standards (IND-AS)**

Amount in Rs

Sr. No.	Particulars	STANDALONE					
		3 Months ended 30.09.2023	Preceeding 3 Months ended 30.06.2023	Corresponding 3 Months ended 30.09.2022	6 Months ended 30.09.2023	6 Months ended 30.09.2022	Year to date figures for the previous year ended 31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited		Audited
<b>1</b>	<b>Income from Operations</b>						
	a) Net Sales/Income from Operations	405,295.00	345,100.00	410,250.00	750,395.00	785,350.00	1,638,850.00
	b) Other Operating Income						
	<b>Total Income from Operations (Net)</b>	<b>405,295.00</b>	<b>345,100.00</b>	<b>410,250.00</b>	<b>750,395.00</b>	<b>785,350.00</b>	<b>1,638,850.00</b>
<b>2</b>	<b>Expenses</b>						
	(a) Cost of Material Consumed						
	(b) Purchases of Stock-in-trade						
	(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade						
	(d) Employees & Administrative cost	336,000.00	336,000.00	396,970.00	672,000.00	732,970.00	1,254,580.00
	(e) Finance Cost	590	154.00	48.00	744.00	58.00	244.00
	(f) Depreciation & Amortization Expenses	-	-	-	-	-	-
	(g) Listing Fees	-	-	-	-	-	256,250.00
	(h) Other Expenses	-	-	-	-	-	11,800.00
	<b>Total Expenses</b>	<b>336,590.00</b>	<b>336,154.00</b>	<b>397,018.00</b>	<b>672,744.00</b>	<b>733,028.00</b>	<b>1,522,874.00</b>
<b>3</b>	<b>Profit(+)/Loss(-) from ordinary activites before Tax (1-2)</b>	<b>68,705.00</b>	<b>8,946.00</b>	<b>13,232.00</b>	<b>77,651.00</b>	<b>52,322.00</b>	<b>115,976.00</b>
<b>4</b>	<b>Tax Expenses</b>						
	a) Current Tax	-					
	b) Deferred Tax	-					
<b>5</b>	<b>Profit for the period</b>	<b>68,705.00</b>	<b>8,946.00</b>	<b>13,232.00</b>	<b>77,651.00</b>	<b>52,322.00</b>	<b>115,976.00</b>
<b>6</b>	<b>Other Comprehensive income</b>						
	i) Item that will not be reclassified to profit or loss						
	-Change in fair value of equity Instrument						
	-Remeasurement of Post Employment Benefit obligations						
	ii) Income tax relating to item that will not be reclassified to Profit or loss						
<b>7</b>	<b>Total comprehensive income for the period(5+6)(comprising profit and other comprehensive income for the period)</b>	<b>68,705.00</b>	<b>8,946.00</b>	<b>13,232.00</b>	<b>77,651.00</b>	<b>52,322.00</b>	<b>115,976.00</b>
<b>8</b>	<b>Paid-up Equity Share Capital (Face Value of Rs. 10/- each)</b>	<b>29,623,000.00</b>	<b>29,623,000.00</b>	<b>29,623,000.00</b>	<b>29,623,000.00</b>	<b>29,623,000.00</b>	<b>29,623,000.00</b>
<b>9</b>	<b>Earning Per Share ( Face value of Rs. 10/- each )</b>						
	a) Basic	0.02	0.00	0.00	0.03	0.02	0.04
	b) Diluted	0.02	0.00	0.00	0.03	0.02	0.04

1. Above results were reviewed by Audit Committee and taken on record by Board of Directors in meeting held on 16 November, 2023. The statutory Auditors of the company have carried out a limited review of the result for the quarter ended September 30, 2023.

2. Segment reporting as defined in Accounting Standard - 17 is not applicable, as the business of the company falls in one segment.

3. The above figures have been regrouped or rearranged where ever necessary.

4. Corresponding figures of the Previous period have been regrouped and rearranged, wherever necessary to conform to the current period's classification.

**For Sidh Automobiles Limited**

*Hari Mohan Gupta*

**HARI MOHAN GUPTA**

Director

DIN: 03158551

**Place :** New Delhi

**Date :** November 16th , 2023

**Sidh Automobiles Limited**

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

CIN: L34102DL1985PLC020156,

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**Statement of Assets and Liabilities as at the Half year Ended September 30, 2023**

Amount in ₹.

Particulars	As at current half year end 30th September 2023 Unaudited	As at 31st March 2023 Audited
<b><u>ASSETS</u></b>		
<b>Non-current assets</b>		
Property, Plant and Equipment	3,478.00	3,478.00
Capital work-in-progress	-	-
Financial assets		
Investments	1,578,000.00	1,578,000.00
Loans	6,971,869.00	6,971,869.00
Other financial assets		
Other non current assets	252.00	252.00
	8,553,599.00	8,553,599.00
<b>Current assets</b>		
Inventories		
Financial assets		
Investments		
Trade receivables	6,396,149.00	6,596,650.00
Cash and cash equivalents	1,730,717.00	1,838,415.00
Loans		
Other financial assets	16,759,437.00	16,759,437.00
Other current assets	1,088,498.00	1,088,498.00
	25,974,801.00	26,283,000.00
<b>Total Assets</b>	34,528,400.00	34,836,599.00
<b><u>EQUITY AND LIABILITIES</u></b>		
<b>Equity</b>		
Equity share capital	29,623,000.00	29,623,000.00
Other equity	571,404.00	493,753.00
	30,194,404.00	30,116,753.00
<b>Liabilities</b>		
<b>Current liabilities</b>		
Financial liabilities		
Borrowings		
Trade payables		
Other financial liabilities		
Other current liabilities	3,950,750.00	4,336,600.00
Provisions	383,246.00	383,246.00
	4,333,996.00	4,719,846.00
<b>Total Equity and Liabilities</b>	34,528,400.00	34,836,599.00

For Sidh Automobiles Limited

*Hari Mohan Gupta*

HARI MOHAN GUPTA

Director

DIN: 03158551

Place : New Delhi

Date : 16th November 2023

**Standalone Cash Flow Statement for the Half Year Ended September 30, 2023**

	for the Half Year Ended September 30, 2023 <u>Rs.</u>	for the Year Ended March 31, 2023 <u>Rs.</u>
<b>A) CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Net profit before tax, extraordinary Items & Interest	77,651	115,976
Adjustments for:		
Depreciation	-	-
Operating profit before change in Working Capital	77,651	115,976
<b>Adjustments for:</b>		
Trade & Other Receivables	200,501	(500,000)
Inventories		
Loans & Advances		
Other Current Assets		
Other Current Liabilities	(385,850)	576,000
Provisions	-	1,800
Trade Creditors & Provisions		
	(185,349)	77,800
Cash generated from Operations	(107,698)	193,776
Direct Taxes Paid		
	(107,698)	193,776
Cash Flow before Extra Ordinary Items		
Extra Ordinary Items		
<b>Net Cash flow from Operating Activities</b>	<b>(107,698)</b>	<b>193,776</b>
<b>B) CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Long term Investments Sold/(Purchased)		
<b>Net Cash Flow From Investing Activities</b>	<b>-</b>	<b>-</b>
<b>C) CASH FLOW FOM FINANCING ACTIVITIES:</b>		
Proceeds from Issue of Shares		-
<b>Net cash flow from Financing Activities</b>		<b>-</b>
<b>Net Increase/(Decrease) in cash &amp; Cash Equivalents</b>	<b>(107,698)</b>	<b>193,776</b>
<b>Cash &amp; Cash Equivalents as at the Beginning of the Year</b>	<b>1,838,415</b>	<b>1,644,639</b>
<b>Cash &amp; Cash Equivalents as at the end of the Year</b>	<b>1,730,717</b>	<b>1,838,415</b>

For Sidh Automobiles Limited

*Hari Mohan Gupta*

**HARI MOHAN GUPTA**  
 Director  
 DIN: 03158551

**Place:** New Delhi  
**Date:** November 16th, 2023



Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of Sidh Automobiles Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to  
THE BOARD OF DIRECTORS  
**Sidh Automobiles Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Sidh Automobiles Limited (the "Company") for the quarter ended September 30, 2023 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 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 Statement is 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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the



information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Goel Mintri & Associates  
Chartered Accountants  
FRN: 013211N



CA Gopal Dutt  
Partner, FCA  
Membership No. 520858

Place of Signature: New Delhi  
Date: November 16, 2023  
UDIN: 23520858BGUKQL6263