

## Riddhi Siddhi Gluco Biols Limited

Regd. Office : 10, Abhishree Corporate Park, Nr. Swagat Bungalow BRTS Bus Stand,  
Ambli-Bopal Road, Ambli, Ahmedabad-380 058. Phone : +91 2717 298600-602 & 297409  
E-mail : ahmd@riddhisiddhi.co.in Website : www.riddhisiddhi.co.in  
CIN : L24110GJ1990PLC013967



13.08.2025

To,  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai – 400001

Scrip Code: 524480

**Subject: Outcome of Meeting of Board of Directors of Riddhi Siddhi Gluco Biols Limited ("Company") held today i.e. on Wednesday, 13<sup>th</sup> August, 2025.**

Dear Sir/Madam,

With reference to above subject and in compliance with the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, ("Listing Regulations"), we hereby submit outcome of the meeting of the Board of Directors of the Company which was commenced at 12.30 P.M. and concluded at 01.30 P.M. on Wednesday, 13<sup>th</sup> August, 2025.

1. Pursuant to Regulation 30 & 33 of Listing Regulations, we hereby inform you that the Board of Directors of the Company has, inter alia, approved Unaudited Standalone and Consolidated Financial Results of the Company for the **Quarter ended on 30<sup>th</sup> June, 2025** and took note of the Limited Review Reports issued by the Statutory Auditors M/s Batliboi & Purohit, Chartered Accountants, Mumbai. Copy of the same are annexed herewith.
2. Subject to approval of shareholders of the Company, pursuant to recommendation of Nomination and Remuneration Committee, the Board has approved the re-appointment of **Mr. Ganpatraj Chowdhary (DIN: 00344816)** as Managing Director of company for a period of 3 (Three) years i.e., From 01.10.2025 till 30.09.2028.

The detail disclosure as required under Regulation 30 of the listing Regulations pursuant to read with SEBI Master Circular No: SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11<sup>th</sup> November, 2024 is as under:

Particulars	Mr. Ganpatraj Chowdhary (DIN: 00344816)
Reason for Change	Re-appointment as Managing Director of Company
Date of Appointment/ Reappointment	01.10.2025

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Term of re-appointment;	01.10.2025 to 30.09.2028 (3 Years)
Brief Profile of Director/Key Managerial Personnel	Mr. Ganpatraj Chowdhary is B.Com. He has more than 35 years of experience in managing several verticals of business viz. Starch & Allied Chemicals, Newsprint, Writing & Printing Paper, Renewable Energy, Real Estate and Aviation.
Disclosure of Relationship between Directors	Mr. Ganpatraj Chowdhary is father of Mr. Siddharth Chowdhary (DIN:01798350), Executive Director of the Company.
Information required pursuant to BSE Circular no. LIST/COMP/14/2018-19 and NSE Circular No. NSE/CML/2018/24 dated June 20, 2018	Mr. Ganpatraj Chowdhary is not debarred from holding the office of Director by virtue of any SEBI order or order of any other such Authority.

3. Subject to approval of shareholders of the Company, pursuant to recommendation of Nomination and Remuneration Committee, the Board has approved the re-appointment of **Mr. Siddharth Chowdhary (DIN: 01798350)** as Whole-Time Director of company for a period of 3 (Three) years i.e., From 01.10.2025 till 30.09.2028.

The detail disclosure as required under Regulation 30 of the listing Regulations pursuant to read with SEBI Master Circular No: SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 is as under:

<b>Particulars</b>	<b>Mr. Siddharth Chowdhary (DIN: 01798350)</b>
Reason for Change	Re-appointment as the Whole-Time Director of Company.
Date of Appointment/ Reappointment	01.10.2025
Term of re-appointment;	01.10.2025 to 30.09.2028 (3 Years)
Brief Profile of Director/Key Managerial Personnel	Mr. Siddharth Chowdhary is B.Com, MBA in International Accounts & Business Finance. He is having more than 15 years experience in Finance and Marketing. He is also a Whole Time Director in subsidiary company Shree Rama Newsprint Limited.

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Disclosure of Relationship between Directors	Mr. Siddharth Chowdhary is son of Mr. Ganpatraj Lalchand Chowdhary (DIN:00344816), Promoter Director of the Company.
Information required pursuant to BSE Circular no. LIST/COMP/14/2018-19 and NSE Circular No. NSE/CML/2018/24 dated June 20, 2018	Mr. Siddharth Chowdhary is not debarred from holding the office of Director by virtue of any SEBI order or order of any other such Authority.

- Subject to approval of shareholders of the Company, pursuant to recommendation of Nomination and Remuneration Committee, the Board has approved the re-appointment of **Mr. Mahendra Kumar Bhandari (DIN: 03035629)** as Independent Director of company for a second term of Five consecutive years i.e., from 29.08.2025 to 28.08.2030.

The detail disclosure as required under Regulation 30 of the listing Regulations pursuant to read with SEBI Master Circular No: SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11<sup>th</sup> November, 2024 is as under:

<b>Particulars</b>	<b>Mr. Mahendra Kumar Bhandari (DIN: 03035629)</b>
Reason for Change	Re-appointment as Non-Executive Independent Director of Company
Date of Appointment/ Reappointment	29.08.2025
Term of re-appointment;	29.08.2025 to 28.08.2030 (Five consecutive years)
Brief Profile of Director/Key Managerial Personnel	Mr. Mahendra Kumar Bhandari is a result oriented professional leader with expertise in leading & managing teams through development of new systems, techniques and professional activities for business excellence.  Considering his skills and expertise, Board is in view to continue to appoint him as Independent Director which is in the interest of the Company.
Disclosure of Relationship between Directors	Not Applicable

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Information required pursuant to BSE Circular no. LIST/COMP/14/2018-19 and NSE Circular No. NSE/CML/2018/24 dated June 20, 2018	Mr. Mahendrakumar Bhandari is not debarred from holding the office of Director by virtue of any SEBI order or order of any other such Authority.
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5. Pursuant to Regulation 17(1A) of Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015 and on recommendation of Nomination and Remuneration Committee and subject to prior approval of Shareholders of the Company in the ensuing Annual General Meeting of the Company, the Board has approved to continue the appointment of Mr. Mahendrakumar Bhandari as an Independent Director of the Company even after attaining the age of 75 years on 29.11.2026.
6. Pursuant to recommendation of Audit Committee, the Board has passed a resolution to appoint **Mr. Kinjal Shah, (PR No. 12019GJ1927600) Practicing Company Secretary Ahmedabad** (Membership No.: FCS 7417, CoP No.: 21716) as Secretarial Auditor of Company for a period of 5 Financial Years i.e., from F.Y. 2025-26 till 2029-30 at such remuneration as may be mutually agreed between the Board of Directors and the Secretarial Auditors from time-to-time subject to approval of members in the ensuing Annual General Meeting.

The details with respect to the appointment of Secretarial Auditor as required under Regulation 30 of the SEBI Listing Regulations read with Schedule III - Para A of Part A of the Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 including brief profile is mentioned below:

Sr No.	Disclosure Requirements	Particulars
1.	Reason for change viz. appointment, reappointment, resignation, removal, death or otherwise	Pursuant to Regulation 24A of the Listing Regulations and based on recommendation of Audit Committee, the Board of Directors of the Company have considered, approved and recommended the appointment of Kinjal Shah (PR No. 12019GJ1927600), Practicing Company Secretary, as Secretarial Auditor of the Company, subject to the approval of Members in the ensuing Annual General Meeting.



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2.	Date of appointment/re-appointment/cessation (as applicable) and term of appointment/re-appointment	<p>Date of appointment -August 13, 2025.</p> <p>Term of appointment - For the period of 5 (five) consecutive years to hold office to conduct the Secretarial Audit of the Company commencing from the financial year 2025-26 till the financial year 2029-30.</p>
3.	Brief Profile (in case of appointment)	<p>Mr. Kinjal Shah, Practicing Company Secretary is a fellow member of the Institute of Company Secretaries of India (ICSI). Mr. Kinjal Shah, having Certificate of Practice Number 21716, has rich and varied experience in Corporate Law matters. He is based at Ahmedabad. The core competency of him lies under the Companies Act, 2013, SEBI Regulations, FEMA, NBFC and other allied Corporate Laws.</p> <p>Address: 4<sup>th</sup> Floor, Shaival Plaza Nr. Gujarat College, Ellisbridge, Ahmedabad - 380 006.</p> <p>Contact no.: 079-26420336</p>
4.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

7. Pursuant to the recommendation of Audit Committee of the Company, the Board of Directors of the Company has approved the appointment of **M/s. Deopura & Kabra, Chartered Accountants, Ahmedabad (FRN: 127163W)** as Internal Auditor of the Company for the Financial Year 2025-26.

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Sr No.	Disclosure Requirements	Particulars
1.	Reason for change viz. appointment, reappointment, resignation, removal, death or otherwise	Appointment of M/s. Deopura and Kabra, Chartered Accountants, as Internal Auditor of the Company for the Financial year 2025-26
2	Date of appointment/re-appointment/cessation (as applicable) and term of appointment/re-appointment	Date of appointment –August 13, 2025. Term of appointment – For the Financial Year 2025-26.
3.	Brief Profile (in case of appointment)	Name of Internal Auditor Firm: M/s. Deopura and Kabra., Chartered Accountants, (FRN: 127163W)  Address: 403, Sakar-I, Ashram Road, Ahmedabad, Gujarat.  The firm has rich and varied experience in Audit and Taxation matters. The firm is having an experience of more than 14 years. The core competency of firm lies under Statutory, Tax and Internal Audits along with Income tax and GST matters
4.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

8. Board has approved Directors' Report and Annexure thereon for the financial year ended on 31<sup>st</sup> March, 2025.
9. The Board has approved Notice convening 34<sup>th</sup> Annual General Meeting ("AGM") of the Company scheduled to be held on **Thursday 25<sup>th</sup> September, 2025.**

The Board has fixed Thursday, 18<sup>th</sup> September, 2025 as the cut-off date for determining members holding shares either in physical form or in dematerialized form eligible to cast their votes electronically in respect of the businesses to be transacted at the 34<sup>th</sup> AGM of the Company.

The Board has fixed Thursday, 18<sup>th</sup> September, 2025 as the record date for determining members holding shares either in physical form or in dematerialized form eligible to receive final dividend of the Financial Year ended 31.03.2025.

## **Riddhi Siddhi Gluco Biols Limited**

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10. Pursuant to Regulation 23 of Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015 and Subject to the prior approval of shareholders of the Company at ensuing AGM and in pursuance to recommendation received from Audit Committee of the Company, the Board of Directors has approved to be entered into material related party transactions to give any loan, including any loan represented by book debt or give guarantee or provide any security in connection with any loans/ guarantees/securities to Shree Rama Newsprint Limited ("SRNL"), being Subsidiary Company, for an aggregate amount not exceeding Rs. 50 crore (Rupees Fifty Crores only) (outstanding on net basis at any point of time) in one or more tranches.

Kindly update the same on your records.

Thanking You,

**FOR RIDDHI SIDDHI GLUCO BIOLS LIMITED**

**Sharad Jain**  
**Company Secretary**  
**Membership No. F13058**

Head Office (Mumbai) : National Insurance Building, 204, Dadabhoi Naoroji Road, Fort, Mumbai - 400 001.  
Tel. : +91-22-4616 5958 / 2207 7941 / 4260 • E-mail : info@batliboipurohit.com • Website : www.batliboipurohit.com

**Independent Auditors' Limited Review Report on Unaudited Standalone Quarterly Financial Results of Riddhi Siddhi Gluco Biols Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended.**

To  
The Board of Directors of  
**RIDDHI SIDDHI GLUCO BIOLS LIMITED**

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **RIDDHI SIDDHI GLUCO BIOLS LIMITED (the "Company")** for the quarter ended June 30, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('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 the 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 and is in compliance with the 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 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 (ICAI). A review of interim Standalone financial information consists of making inquiries, primarily of the company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.\
4. Based on our review conducted 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 Ind AS 34 and other recognised accounting principles 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.





5. **Emphasis of Matter:**

We invite attention to note 3 to the results of the Company, wherein it has been stated that the Company has received an order from the Commissioner of Income Tax (Appeals) (CIT Appeals) for the various assessment proceedings conducted against the Company under sections 153A of the Income-tax Act, 1961 for the Assessment Year commencing from 2013-14 to Assessment Year 2020-21. According to the order, the CIT Appeals had dropped the various additions made by the Assessing Officer based on the search and seizures conducted by the Income Tax Department. For the matters related to addition of income/ disallowance of expenses amount aggregating to ₹308 lakhs wherein the CIT Appeals upheld the additions made by the Assessing Officer, the Company has filed an appeal with the Income Tax Appellate Tribunal, Ahmedabad and is hoping to receive a favourable order and hence no provision for the same has been made in the books of accounts and the same is being considered as a contingent liability.

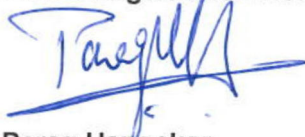
Our conclusion is not modified in respect of the above matter.

6. **Other Matter:**

The figures for the quarter ended March 31, 2025 as reported in the statement are the balancing figures between audited figures in respect of the full financial year ended on March 31, 2025 and the published year to date figures upto the end of the third quarter ended December 31, 2024. Also, the figures upto the end of the third quarter had only been reviewed by us required under LODR and subjected audit.

Our conclusion is not modified in respect of the above matter.

For Batliboi & Purohit,  
Chartered Accountants  
Firm's Registration No. 101048W



Parag Hangekar  
Partner  
Membership No. 110096  
UDIN: 25110096BBIKEJ3676



Place: Mumbai  
Date: August 13, 2025

RIDDHI SIDDHI GLUCO BIOLS LIMITED

CIN : L24110GJ1990PLC013967

REGISTERED OFFICE : 10, ABHISHREE CORPORATE PARK, OPP. SWAGAT BUNGLOWS BRTS BUS STOP, AMBLI-BOPAL ROAD, AHMEDABAD - 380 058.



## STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025

(₹ in lakhs except per share data)

Sr. No.	Particulars	Quarter ended			Year ended
		30.06.2025 (Unaudited)	31.03.2025 (Refer Note 6)	30.06.2024 (Unaudited)	31.03.2025 (Audited)
<b>I.</b>	<b>INCOME</b>				
	(a) Revenue from operations	14,543.42	1,669.40	288.91	9,137.99
	(b) Other income	2,954.00	3,400.90	2,858.36	12,056.17
	<b>Total Income</b>	<b>17,497.42</b>	<b>5,070.30</b>	<b>3,147.27</b>	<b>21,194.16</b>
<b>II.</b>	<b>EXPENSES</b>				
	(a) Purchases of stock-in-trade	14,779.89	949.98	6,725.31	11,653.75
	(b) Changes in stock of finished goods, work-in-progress and stock-in-trade	(975.59)	655.45	(6,725.31)	(3,982.56)
	(c) Employee benefits expense	159.11	171.74	162.70	674.11
	(d) Finance costs	341.32	232.44	146.95	863.25
	(e) Depreciation and amortisation expense	101.10	110.51	114.49	434.92
	(f) Other expenses	707.11	417.23	333.21	1,295.55
	<b>Total Expenses</b>	<b>15,112.94</b>	<b>2,537.35</b>	<b>757.35</b>	<b>10,939.02</b>
<b>III.</b>	<b>Profit before tax for the period / year (I) - (II)</b>	<b>2,384.48</b>	<b>2,532.95</b>	<b>2,389.92</b>	<b>10,255.14</b>
<b>IV.</b>	<b>Tax Expense</b>				
	(a) Current tax				
	- Current year	406.42	497.93	331.34	1,773.81
	- Short / (Excess) provision of earlier years	-	11.94	0.21	(1,046.41)
	(b) Deferred tax (credit) / charge	146.45	1,024.69	(1,353.57)	115.83
	<b>Total tax expense</b>	<b>552.87</b>	<b>1,534.56</b>	<b>(1,022.02)</b>	<b>843.23</b>
<b>V.</b>	<b>Profit after tax for the period / year (III) - (IV)</b>	<b>1,831.61</b>	<b>998.39</b>	<b>3,411.94</b>	<b>9,411.91</b>
<b>VI.</b>	<b>Other comprehensive income</b>				
	(i) Items that will not be reclassified to profit or loss:				
	(a) Remeasurement of the defined benefit liabilities	(2.04)	(5.58)	(0.05)	(8.14)
	(b) Equity instruments through other comprehensive income	3,509.33	(3,814.80)	2,129.93	1,032.92
	(c) Income tax relating to items that will not be reclassified to profit or loss	(240.49)	1,764.97	(1,611.01)	(101.42)
	<b>Other comprehensive income / (loss) net of tax for the period / year</b>	<b>3,266.80</b>	<b>(2,055.41)</b>	<b>518.87</b>	<b>923.36</b>
<b>VII.</b>	<b>Total comprehensive income for the period / year (V + VI)</b>	<b>5,098.41</b>	<b>(1,057.02)</b>	<b>3,930.81</b>	<b>10,335.27</b>
<b>VIII.</b>	<b>Paid up equity share capital (Face value of ₹ 10 each)</b>	712.97	712.97	712.97	712.97
<b>IX.</b>	<b>Other Equity</b>				1,71,018.90
<b>X.</b>	<b>Earnings per equity share (₹) (Not annualised for quarter ended)</b>				
	- Basic and Diluted	25.69	14.00	47.85	132.01
	(See accompanying notes to the standalone financial results)				





RIDDHI SIDDHI GLUCO BIOLS LIMITED

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REGISTERED OFFICE : 10, ABHISHREE CORPORATE PARK, OPP. SWAGAT BUNGLOWS BRTS BUS STOP, AMBLI-BOPAL ROAD, AHMEDABAD - 380 058.



**SEGMENT WISE UNAUDITED STANDALONE REVENUE, RESULTS AND SEGMENT ASSETS & LIABILITIES FOR THE QUARTER ENDED JUNE 30, 2025**

(₹ in lakhs)

Sr. No.	Particulars	Quarter ended			Year ended
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		(Unaudited)	(Refer Note 6)	(Unaudited)	(Audited)
<b>I.</b>	<b>Segment Revenue (Sales / Revenue from Operations)</b>				
(a)	Wind Energy Generation	420.85	11.10	288.91	1,072.17
(b)	Trading Business	14,122.57	1,658.30	-	8,065.82
	<b>Net Sales / Income From Operations</b>	<b>14,543.42</b>	<b>1,669.40</b>	<b>288.91</b>	<b>9,137.99</b>
<b>II.</b>	<b>Segment Results [Profit / (loss) before Interest and tax for the period / year from each Segment]</b>				
(a)	Wind Energy Generation	190.54	(280.33)	88.99	55.94
(b)	Trading Business	288.36	11.22	(58.23)	239.75
	<b>Total</b>	<b>478.90</b>	<b>(269.11)</b>	<b>30.76</b>	<b>295.69</b>
(c)	Less: Finance Costs	(341.32)	(232.44)	(146.95)	(863.25)
(d)	Add: Other Un-allocable income (net off Un-allocable expenses)	2,246.90	3,034.50	2,506.11	10,822.70
	<b>Profit / (loss) before tax for the period / year</b>	<b>2,384.48</b>	<b>2,532.95</b>	<b>2,389.92</b>	<b>10,255.14</b>
<b>III.</b>	<b>Segment Assets</b>				
(a)	Wind Energy Generation	4,129.59	4,035.20	5,465.79	4,035.20
(b)	Trading Business	12,598.70	4,072.41	6,725.47	4,072.41
(c)	Unallocated	1,84,607.15	1,75,165.87	1,68,182.72	1,75,165.87
	<b>Total Assets</b>	<b>2,01,335.44</b>	<b>1,83,273.48</b>	<b>1,80,373.98</b>	<b>1,83,273.48</b>
<b>IV.</b>	<b>Segment Liabilities</b>				
(a)	Wind Energy Generation	320.71	311.93	302.16	311.93
(b)	Trading Business	71.56	39.86	288.06	39.86
(c)	Unallocated	24,112.89	11,189.82	14,242.45	11,189.82
	<b>Total Liabilities</b>	<b>24,505.16</b>	<b>11,541.61</b>	<b>14,832.67</b>	<b>11,541.61</b>

As per Ind AS 108 - Operating Segments, the Company has reported 'Segment Information' as follows:

- (1) The main operating segments are (i) Wind Power Generation and (ii) Trading Business.
- (2) Unallocable Income net of Unallocable expenses mainly includes income from investments (net), Interest and Dividend Income and common expenses not directly attributable to any individual identified segments.
- (3) Unallocable corporate assets less unallocated corporate liabilities mainly represents investments and loans advanced from surplus funds.

The Company operates in segments as mentioned in (1) above. Further, the Company has temporarily invested the surplus funds from the sale of its erstwhile business into various investments which are categorised as unallocated assets.



**RIDDHI SIDDHI GLUCO BIOLS LIMITED**

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**REGISTERED OFFICE :** 10, ABHISHREE CORPORATE PARK, OPP. SWAGAT BUNGLOWS BRTS BUS STOP, AMBLI-BOPAL ROAD, AHMEDABAD - 380 058.

**Notes:**

- 1 The above unaudited standalone financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on August 13, 2025.
- 2 These unaudited standalone financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder, other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 3 During the fiscal year 2023-24, the Company had received an order from the Commissioner of Income Tax (Appeals) (CIT Appeals) for the various assessment proceedings conducted against the Company under sections 153A of the Income-tax Act, 1961 for the Assessment Year commencing from 2013-14 to Assessment Year 2020-21, wherein the CIT Appeals had dropped the various additions made by the Assessing Officer based on the search and seizures conducted by the Income Tax Department. The Company has recognised order giving effect of CIT Appeals in books of account. For the matters related to addition of income/ disallowance of expenses amount aggregating to ₹308 Lakhs wherein the CIT Appeals upheld the additions made by the Assessing Officer, the Company has filed an appeal with the Income Tax Appellate Tribunal, Ahmedabad and is hoping to receive a favourable order and hence no provision for the same has been made in the books of accounts and considered as a contingent liability.
- 4 (i) Relating to Show Cause Notice (SCN) dated October 8, 2020, the Company is in receipt of the order dated July 2, 2021 from Adjudicating Officer (AO) of the Securities and Exchange Board of India (SEBI) imposing a penalty of ₹ 5 Lakhs each on Company and two of its promoter Directors. The said order was challenged before Hon'ble Securities and Appellate Tribunal (SAT). The Company on directions of SAT has deposited the penalty amount with SEBI.  
  
(ii) Relating to SCN dated December 20, 2019, the Company is in receipt of the order dated August 11, 2021 from Learned Whole Time Member (WTM) of SEBI directing the Company to comply with Minimum Public Shareholding (MPS) Requirement and restraining the Company along with its 2 Promoters Directors and CFO from accessing securities market for the below period :  
  
a) The Company- one year from the date of compliance with the MPS Requirement  
b) Promoter Directors- Two years from the date of compliance with the MPS Requirement  
c) CFO- one year from the date of the order dated August 11, 2021.  
  
The said order was also challenged before SAT and SAT vide its order dated October 28, 2021 has stayed the effect and operation of the order passed by Learned WTM of SEBI dated August 11, 2021.  
  
Both the matters are listed on August 19, 2025 for next hearing.
- 5 The figures for the quarter ended on March 31, 2025 are balancing figures between audited figures in respect of the full financial year and year to date figures up to the third quarter of the relevant financial year which are subjected to limited review.
- 6 The Figures for the previous period's have been regrouped/rearranged to conform to the current period's classification.

Place: Ahmedabad  
Date: August 13, 2025



By order of the Board  
For, Riddhi Siddhi Gluco Biols Limited

**Ganpatraj L. Chowdhary**  
Managing Director  
DIN - 00344816



Head Office (Mumbai) : National Insurance Building, 204, Dadabhoy Naoroji Road, Fort, Mumbai - 400 001.  
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**Independent Auditors' Limited Review Report on Unaudited Consolidated Quarterly Financial Results of Riddhi Siddhi Gluco Biols Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended**

To  
The Board of Directors of  
**RIDDHI SIDDHI GLUCO BIOLS LIMITED**

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of **RIDDHI SIDDHI GLUCO BIOLS LIMITED (hereinafter referred to as the "Parent")** and its subsidiary (the Parent and its Subsidiary together referred to as "the Group") for the quarter ended June 30, 2025 (the "Statement") attached herewith being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the 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. 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 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Parent's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. The statement includes the results of the following entities:
  - I. RIDDHI SIDDHI GLUCO BIOLS LIMITED ("the Parent")
  - II. SHREE RAMA NEWSPRINT LIMITED ("the Subsidiary")



5. Based on our review conducted 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 Standards and other accounting principles 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. **Emphasis of Matter:**
- (a) We invite attention to note 3 to the Consolidated results of the Company, wherein it has been stated that the Company has received an order from the Commissioner of Income Tax (Appeals) (CIT Appeals) for the various assessment proceedings conducted against the Company under sections 153A of the Income-tax Act, 1961 for the Assessment Year commencing from 2013-14 to Assessment Year 2020-21. According to the order, the CIT Appeals had dropped the various additions made by the Assessing Officer based on the search and seizures conducted by the Income Tax Department. For the matters related to addition of income/ disallowance of expenses amount aggregating to ₹308 lakhs wherein the CIT Appeals upheld the additions made by the Assessing Officer, the Company has filed an appeal with the Income Tax Appellate Tribunal, Ahmedabad and is hoping to receive a favourable order and hence no provision for the same has been made in the books of accounts and the same is being considered as a contingent liability.
- (b) We invite attention to note 4 to the Consolidated results of the company, wherein it has been stated that during the financial year 2022-23, the Paper Division of the Company had been classified as a discontinued operation. Consequently, the assets and liabilities related to the Paper Division, primarily comprising of plant and machineries, and other associated assets, are presented separately as discontinued operations. The Company keeps on disposing of assets of the Paper Division on a piecemeal basis on successful negotiations with vendors. The Company remains committed to the disposal of the remaining assets of the paper division and is actively exploring various alternatives to realise their value. Given the nature and geographical dispersion of these assets, along with the anticipated fair value realisable from the disposal of the assets of the Paper Division, there has been an extension of time for the disposal of these assets. During the quarter and nine months ended 31 December 2024, the Company has reassessed the fair valuation of the assets forming part of the discontinued operations as per the requirements of Ind AS 105 - Non-current Assets Held for Sale and Discontinued Operations based on the valuer report and accordingly recognised a further impairment loss of Rs.6,956.48 lakhs.

Our conclusion is not modified in respect of the above matters.




7. **Other Matter:**

The figures for the quarter ended March 31, 2025 as reported in the statement is the balancing figures between audited figures in respect of the full financial year ended on March 31, 2025 and the published year to date figures upto the end of the third quarter ended December 31, 2024. Also, the figures upto the end of the third quarter had only been reviewed by us required under LODR and subjected audit.

Our conclusion is not modified in respect of the above matter

For Batliboi & Purohit,  
Chartered Accountants  
Firm's Registration No. 101048W



Parag Hangekar  
Partner  
Membership No. 110096  
UDIN: 25110096BBIKEK6590



Place: Mumbai  
Date: August 13, 2025

RIDDHI SIDDHI GLUCO BIOLS LIMITED

CIN : L24110GJ1990PLC013967

REGISTERED OFFICE : 10, ABHISHREE CORPORATE PARK, OPP. SWAGAT BUNGLOWS BRTS BUS STOP, AMBLI-BOPAL ROAD, AHMEDABAD - 380 058.



## STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025

Sr. No.	Particulars	Quarter Ended			Year Ended
		30.06.2025 (Unaudited)	31.03.2025 (Refer Note 7)	30.06.2024 (Unaudited)	31.03.2025 (Audited)
A.	<b>CONTINUING OPERATIONS</b>				
I	<b>INCOME</b>				
	(a) Revenue from operations	15,460.71	2,802.02	1,426.27	13,551.19
	(b) Other Income	2,117.45	2,614.30	2,017.21	8,777.20
	<b>Total Income</b>	<b>17,578.16</b>	<b>5,416.32</b>	<b>3,443.48</b>	<b>22,328.39</b>
II	<b>EXPENSES</b>				
	(a) Cost of raw material and packing material consumed	445.56	565.96	551.71	2,115.05
	(b) Purchases of Stock-in-trade	14,779.89	949.98	6,725.31	11,653.75
	(c) Changes in stock of finished goods, work-in-progress and stock-in-trade	(947.47)	584.08	(6,708.53)	(3,987.11)
	(d) Employee benefit expense	194.12	206.08	199.87	820.29
	(e) Finance costs	373.55	256.40	175.86	975.60
	(f) Depreciation and amortisation expense	205.14	213.59	218.53	852.21
	(g) Other expenses	1,014.82	840.37	679.70	2,750.21
	<b>Total Expenses</b>	<b>16,065.61</b>	<b>3,616.46</b>	<b>1,842.45</b>	<b>15,180.00</b>
III.	<b>Profit / (loss) before tax from continuing operations (I) - (II)</b>	<b>1,512.55</b>	<b>1,799.86</b>	<b>1,601.03</b>	<b>7,148.39</b>
IV.	<b>Tax Expense</b>				
	(a) Current tax				
	- Current year	406.42	497.93	331.34	1,773.81
	- (Excess) / short provision of earlier years	-	11.94	0.21	(1,046.41)
	(b) Deferred tax (credit) / charge	146.45	1,024.69	(1,353.57)	115.83
	<b>Total tax expense</b>	<b>552.87</b>	<b>1,534.56</b>	<b>(1,022.02)</b>	<b>843.23</b>
V.	<b>Profit / (loss) after tax from continuing operations (III) - (IV)</b>	<b>959.68</b>	<b>265.30</b>	<b>2,623.05</b>	<b>6,305.16</b>
B.	<b>DISCONTINUED OPERATIONS</b>				
	(Loss) before tax from discontinued operations	(155.86)	197.62	(234.42)	(7,521.95)
	Tax expense of discontinued operations				
VI.	<b>Profit / (loss) after tax from discontinued operations</b>	<b>(155.86)</b>	<b>197.62</b>	<b>(234.42)</b>	<b>(7,521.95)</b>
VII.	<b>Profit / (loss) for the period / year</b>	<b>803.82</b>	<b>462.92</b>	<b>2,388.63</b>	<b>(1,216.79)</b>
VIII.	<b>Other comprehensive income / (loss) (net of tax)</b>				
	(i) Items that will not be reclassified to profit or loss				
	(a) Remeasurement of the defined benefit liabilities	(2.49)	(16.44)	2.97	(9.93)
	(b) Equity instruments through other comprehensive income	3,507.87	(3,824.82)	2,142.65	1,035.64
	(c) Income tax relating to items that will not be reclassified to profit or loss	(240.49)	1,764.97	(1,611.01)	(101.42)
	<b>Other comprehensive income net of tax</b>	<b>3,264.89</b>	<b>(2,076.29)</b>	<b>534.61</b>	<b>924.29</b>
IX.	<b>Total comprehensive income (VII+VIII)</b>	<b>4,068.71</b>	<b>(1,613.37)</b>	<b>2,923.24</b>	<b>(292.50)</b>
X.	<b>Profit / (Loss) after tax from Continuing Operations:</b>				
	Attributable to:				
	(a) Shareholders of the Company	944.09	215.18	2,587.75	6,143.99
	(b) Non-controlling interest	15.59	50.12	35.30	161.17
		<b>959.68</b>	<b>265.30</b>	<b>2,623.05</b>	<b>6,305.16</b>
	<b>Other Comprehensive Income from Continuing Operations:</b>				
	Attributable to:				
	(a) Shareholders of the Company	3,265.37	(2,071.02)	530.64	924.06
	(b) Non-controlling interest	(0.48)	(5.27)	3.97	0.23
		<b>3,264.89</b>	<b>(2,076.29)</b>	<b>534.61</b>	<b>924.29</b>
	<b>Total comprehensive income / (loss) from Continuing Operations:</b>				
	Attributable to:				
	(a) Shareholders of the Company	4,209.46	(1,855.84)	3,118.39	7,068.05
	(b) Non-controlling interest	15.11	44.85	39.27	161.40
		<b>4,224.57</b>	<b>(1,810.99)</b>	<b>3,157.66</b>	<b>7,229.45</b>
	<b>Profit / (loss) after tax from Discontinued Operations</b>				
	Attributable to:				
	(a) Shareholders of the Company	(116.52)	147.74	(175.26)	(5,623.57)
	(b) Non-controlling interest	(39.34)	49.88	(59.16)	(1,898.38)
		<b>(155.86)</b>	<b>197.62</b>	<b>(234.42)</b>	<b>(7,521.95)</b>
	<b>Total Comprehensive Income for the period</b>				
	Attributable to:				
	(a) Shareholders of the Company	4,092.94	(1,708.10)	2,943.13	1,444.48
	(b) Non-controlling interest	(24.23)	94.73	(19.89)	(1,736.98)
		<b>4,068.71</b>	<b>(1,613.37)</b>	<b>2,923.24</b>	<b>(292.50)</b>
XI.	Paid-up equity share capital (Face value of ₹ 10 each)	712.97	712.97	712.97	712.97
XII.	Other Equity (excluding paid-up equity share capital and Non-Controlling Interest)				1,54,195.61
XIII.	<b>Earnings per equity share for continuing operations</b>				
	(1) Basic & Diluted	13.46	3.72	36.79	88.44
	<b>Earnings per equity share for discontinued operations</b>				
	(1) Basic & Diluted	(2.19)	2.77	(3.29)	(105.50)
	<b>Earnings per equity share from continuing and discontinued operations</b>				
	(1) Basic & Diluted	11.27	6.49	33.50	(17.06)
	(See accompanying notes to the consolidated financial results)				





## CONSOLIDATED SEGMENT WISE REVENUE, RESULTS AND SEGMENT ASSETS AND LIABILITIES FOR THE QUARTER ENDED JUNE 30, 2025

Sr. No.	Particulars	Quarter Ended			Year Ended
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		(Unaudited)	(Refer Note 7)	(Unaudited)	(Audited)
<b>1</b>	<b>Segment Revenue (Sales/Revenue from Continuing Operations)</b>				
(a)	Wind Energy Generation	420.85	11.10	288.91	1,072.17
(b)	Trading Business	14,122.57	1,658.30	-	8,065.82
(d)	Packaged Water Bottling	917.29	1,132.62	1,137.36	4,413.20
	<b>Net Sales/Income From Continuing Operations</b>	<b>15,460.71</b>	<b>2,802.02</b>	<b>1,426.27</b>	<b>13,551.19</b>
<b>2</b>	<b>Segment Results [Profit / (Loss) before interest and tax from each Segment]</b>				
(a)	Wind Energy Generation	190.54	(280.33)	88.99	55.94
(b)	Trading Business	288.36	11.22	(58.23)	239.75
(d)	Packaged Water Bottling	61.76	198.57	168.78	638.60
	<b>Total</b>	<b>540.66</b>	<b>(70.54)</b>	<b>199.54</b>	<b>934.29</b>
	Less: Finance Costs	(373.55)	(256.40)	(175.86)	(975.60)
	Add: Other Un-allocable income net off Unallocable expenses	1,345.44	2,126.80	1,577.35	7,189.70
	<b>Total Profit before Tax from Continuing Operations</b>	<b>1,512.55</b>	<b>1,799.86</b>	<b>1,601.03</b>	<b>7,148.39</b>
<b>3</b>	<b>Segment Assets</b>				
(a)	Wind Energy Generation	4,129.59	4,035.20	5,465.79	4,035.20
(b)	Trading Business	12,598.70	4,072.41	6,725.47	4,072.41
(e)	Packaged Water Bottling	36,688.13	36,850.60	37,359.88	36,850.60
(f)	Unallocated	1,27,321.94	1,18,814.38	1,14,527.82	1,18,814.38
	<b>Total Assets of Continuing Operations</b>	<b>1,80,738.36</b>	<b>1,63,772.59</b>	<b>1,64,078.96</b>	<b>1,63,772.59</b>
<b>4</b>	<b>Segment Liabilities</b>				
(a)	Wind Energy Generation	320.71	311.93	302.16	311.93
(b)	Trading Business	71.56	39.86	288.06	39.86
(e)	Packaged Water Bottling	2,293.26	1,937.85	1,536.04	1,937.85
(f)	Unallocated	24,112.89	11,189.82	14,242.47	11,189.82
	<b>Total Liabilities of Continuing Operations</b>	<b>26,798.42</b>	<b>13,479.46</b>	<b>16,368.73</b>	<b>13,479.46</b>

As per Ind AS 108 - Operating Segments, the Group has reported 'Segment Information' as follows in consolidated financial statements:

- (1). The main business segments are (i) Wind power Generation, (ii) Trading Business and (iii) Packaged Water Bottling .
- (2). Unallocable Income net of Unallocable expenses mainly includes income from investments (net), Interest and Dividend Income, common expenses not directly attributable to any individual identified segments.
- (3). Unallocable corporate assets less unallocated corporate liabilities mainly represent of investments and loans advanced from surplus funds.

The Group operates in segments as mentioned in (1) above. Further, the Company has temporarily invested the surplus funds from the sale of its erstwhile business into various investments which are categorised as unallocated assets.

\* Paper reprocessing business has been classified as discontinuing operations, hence disclosures relating to the same has been made in Note 4.



**RIDDHI SIDDHI GLUCO BIOLS LIMITED**

CIN : L24110GJ1990PLC013967

REGISTERED OFFICE : 10, ABHISHREE CORPORATE PARK, OPP. SWAGAT BUNGLOWS BRTS BUS STOP, AMBLI-BOPAL ROAD, AHMEDABAD - 380 058.

**Notes to the financial results :**

- The above consolidated financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on August 13, 2025.
- The above consolidated financial results include the following:
  - Riddhi Siddhi Gluco Biols Limited, Holding Company and
  - Shree Rama Newsprint Limited, Subsidiary Company
- During the fiscal year 2023-24, Riddhi Siddhi Gluco Biols Limited (RSGBL) had received an order from the Commissioner of Income Tax (Appeals) (CIT Appeals) for the various assessment proceedings conducted against the Company under sections 153A of the Income-tax Act, 1961 for the Assessment Year commencing from 2013-14 to Assessment Year 2020-21, wherein the CIT Appeals had dropped the various additions made by the Assessing Officer based on the search and seizures conducted by the Income Tax Department. The Company has recognised order giving effect of CIT Appeals in books of account. For the matters related to addition of income/ disallowance of expenses amount aggregating to ₹308 Lakhs wherein the CIT Appeals upheld the additions made by the Assessing Officer, RSGBL had filed an appeal with the Income Tax Appellate Tribunal, Ahmedabad and is hoping to receive a favourable order and hence no provision for the same has been made in the books of accounts and considered as a contingent liability.
- During the fiscal year 2022-23, the Paper Division of the Shree Rama Newsprint Limited (SRNL) had been classified as a discontinued operation and approval of the shareholders was obtained on September 26, 2023 for disposal of all the assets of Paper Division. The plant and machinery and liabilities related to the Paper Division are presented separately as discontinued operations. The Company is disposing these assets on a piecemeal basis and remains committed to the disposal of the remaining assets of the paper division.

Considering the response during the sale of assets and time being taken, during the quarter and nine months ended December 31 2024, the Shree Rama Newsprint Limited (SRNL) has reassessed the fair valuation of the assets forming part of the discontinued operations as per the requirements of Ind AS 105 - Non-current Assets held for sale and discontinued operations based on the valuer report and accordingly, recognised an further impairment loss of ₹ 6,956.48 lakhs. The Financial results of paper division for the quarter and year ended March 31, 2025 are as follows:

Particulars	Quarter Ended			Year Ended
	30.06.2025	31.03.2025	30.06.2024	31.03.2025
	(Unaudited)	(Refer Note 7)	(Unaudited)	(Audited)
Total Income	19.00	250.27	16.14	411.91
Total Expense	235.94	121.30	306.71	8,179.21
<b>Profit/(Loss) before tax</b>	<b>(216.94)</b>	<b>128.97</b>	<b>(290.57)</b>	<b>(7,767.30)</b>
Tax expense/(benefit)	-	-	-	-
<b>Profit/(Loss) after tax</b>	<b>(216.94)</b>	<b>128.97</b>	<b>(290.57)</b>	<b>(7,767.30)</b>

- Relating to Show Cause Notice (SCN) dated October 08, 2020, the Company is in receipt of the order dated July 02, 2021 from Adjudicating Officer (AO) of the Securities and Exchange Board of India (SEBI) imposing a penalty of ₹ 5 Lakhs each on Company and two of its promoter Directors. The said order was challenged before Hon'ble Securities and Appellate Tribunal (SAT). The Company on directions of SAT has deposited the penalty amount with SEBI.
  - Relating to SCN dated December 20, 2019, the Company is in receipt of the order dated August 11, 2021 from the Learned Whole Time Member (WTM) of SEBI directing the Company to comply with Minimum Public Shareholding (MPS) Requirement and restraining the Company along with its 2 Promoters Directors and CFO from accessing securities market for the below period:
    - The Company- one year from the date of compliance with the MPS Requirement
    - Promoter Directors- Two years from the date of compliance with the MPS Requirement
    - CFO- one year from the date of order dated August 11, 2021.

The said order was also challenged before SAT and SAT vide its order dated October 28, 2021 have stayed the effect and operation of the order passed by the Learned WTM of SEBI dated August 11, 2021.

- Both the matters are listed on August 19, 2025 for next hearing.
- Key Standalone Financial Information :

Particulars	Quarter Ended			Year Ended
	30.06.2025	31.03.2025	30.06.2024	31.03.2025
	(Unaudited)	(Refer Note 7)	(Unaudited)	(Audited)
Total Income	17,497.42	5,070.30	3,147.27	21,194.16
Net Profit before Tax	2,384.48	2,532.95	2,389.92	10,255.14
Net Profit after Tax	1,831.61	998.39	3,411.94	9,411.91

Note: The standalone results have been filed with the Stock Exchanges under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and are available on the Stock Exchanges websites (www.nseindia.com and www.bseindia.com) and also on the Company's website www.riddhisiddhi.co.in

- The figures for the quarter ended March 31, 2025 are balancing figures between audited figures in respect of the full financial year and year to date figures upto the third quarter of the financial year, which were subjected to limited review.
- The Figures for the previous period have been regrouped/reclassified to conform to the current period's classification.

By order of the Board  
For, Riddhi Siddhi Gluco Biols Limited

Ganpatraj L. Chowdhary  
Managing Director  
DIN - 00344816

Place: Ahmedabad  
Date : August 13, 2025

