



CITURGIA BIOCHEMICALS LIMITED

Regd. Office: 6/C, Ostwal Park Building No. 4, Chsl, Near Jesal Park, Jain Temple,
Bhayandar East, Thane-401105, Maharashtra. **CIN:** L24100MH1974PLC017773
Website: www.citurgiobiochemicals.com **E-mail id:** citurgia_bio@yahoo.com

Date: 19.11.2024

To,

BSE Limited
P J Towers, Dalal Street,
Mumbai – 400001
Scrip Code: 506373,
Scrip ID: CITURGIA

Sub: Submission of Unaudited Financial Results for Quarter and half year ended 30th September, 2024

Dear Sir/Madam,

Please find enclosed herewith Unaudited Financial Results for the Quarter and half year ended 30th September, 2024 along with Limited Review Report issued by the statutory auditor for the quarter and half year ended 30th September, 2024 and Cash Flow statement as on 30.09.2024 approved by the Board of directors in their meeting held on 14.11.2024.

We request you to take the above information on record.

FOR CITURGIA BIOCHEMICALS LIMITED



KASHI NATH
WHOLE TIME DIRECTOR
DIN No. 02072952

PART-I STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEP 2024

Particulars		Quarter Ended			Period Ended		Year Ended
		3 Months ended 30/09/2024	Preceding 3 months ended 30/06/2024	Corresponding 3 months ended 30/09/2023	Year to Figure for current year ended 30.09.2024	Year to Figure for previous year ended 30.09.2023	Current Ended 31/03/2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Total Income from Operations	-	-	-	-	-	-
II.	Other Income	-	-	-	-	-	-
III.	Total Revenue (I+II)	-	-	-	-	-	-
IV.	Expenses						
	a) Cost of Materials consumed	-	-	-	-	-	-
	b) Purchase of Stock-in-trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods, WIP and stock in trade	-	-	-	-	-	-
	d) Employee benefits expenses	7.40	3.00	4.40	10.40	7.40	16.90
	e) Depreciation and amortization expenses	5.95	5.15	5.95	11.10	11.10	22.56
	f) Other expenses	0.60	0.85	4.17	1.45	5.11	8.10
	Total Expenses	13.95	9.00	14.52	22.95	23.61	47.56
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-V)	(13.95)	(9.00)	(14.52)	(22.95)	(23.61)	(47.56)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (VI-VII)	(13.95)	(9.00)	(14.52)	(22.95)	(23.61)	(47.56)
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit/(Loss) before tax (VIII-IX)	(13.95)	(9.00)	(14.52)	(22.95)	(23.61)	(47.56)
X	Tax expenses						
	a) Current Tax	-	-	-	-	-	-
	a) Income Tax Adjustment	-	-	-	-	-	-
	a) Deferred Tax Adjustment	-	-	-	-	-	-
	b) Deferred Tax Liabilities / (Assets)	-	-	-	-	-	-
XI	Profit (Loss) for the period from continuing operations (IX-X)	(13.95)	(9.00)	(14.52)	(22.95)	(23.61)	(47.56)
XII	Profit/(loss) from discontinuing operations	-	-	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-	-	-
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-	-
XV	Profit (Loss) for the period (XI + XIV)	(13.95)	(9.00)	(14.52)	(22.95)	(23.61)	(47.56)
XVI	Other Comprehensive Income						
	A (i) 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 (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-

XVII	Total Comprehensive Income for the period (XV+XVI) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	(13.95)	(9.00)	(14.52)	(22.95)	(23.61)	(47.56)
XVIII	Earnings per equity share (for continuing operation):						
	(1) Basic	0.001	(0.006)	0.0000	0.000	0.001	(0.021)
	(2) Diluted	0.001	(0.006)	0.0000	0.000	0.001	(0.021)
XIX	Earnings per equity share (for discontinued operation):						
	(1) Basic	0.001	(0.006)	0.0000	0.000	0.001	(0.021)
	(2) Diluted	0.001	(0.006)	0.0000	0.000	0.001	(0.021)
XX	Earning Per Share (for discontinued & continuing operations)						
	a) Basic	0.001	(0.006)	0.0000	0.000	0.001	(0.021)
	b) Diluted	0.001	(0.006)	0.0000	0.000	0.001	(0.021)

FOR CITURGIA BIOCHEMICALS LIMITED



 KASHI NATH
 WHOLE TIME DIRECTOR
 DIN No. 02072952

Date : 14.11.2024

Place : Mumbai

STATEMENT OF ASSETS AND LIABILITIES AS AT 30.09.2024

S. No.	Particulars	Amount In lakhs	
		As at 30.09.24	As at 31.03.2024
		Unaudited	Audited
A	ASSETS		
1	Non- Current Assets		
	(a) Property, Plant and Equipment	73.58	84.68
	(b) Capital Work-in-Progress	-	-
	(c) Other Intangible Assets	-	-
	(d) Financial Assets		
	(i) Investments	0.02	0.02
	(ii) Loan & Advances	158.45	189.25
	(iii) Other financial assets	-	-
	(e) Deferred tax assets (net)	-	-
	(f) Other Non-Current Assets	-	-
	Total Non-Current Assets	232.04	273.94
2	Current Assets		
	(a) Inventories	806.63	806.63
	(b) Financial Assets	-	-
	(i) Trade Receivables	-	-
	(ii) Cash and Bank equivalents	12.35	10.47
	(iii) Bank balances other than (ii) above	-	-
	(iv) Loan & Advances	3.02	3.02
	(v) Investment	-	-
	(c) Other Current Assets	10.08	10.08
	Total Current Assets	832.09	830.21
	TOTAL ASSETS	1,064.13	1,104.15
	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share Capital	2,641.91	2,641.91
	(b) Other Equity	-3,568.71	-3,548.76
	(c) Money received against share warrants	250.00	250.00
	Total Equity	-676.80	-656.85
B	Liabilities		
1	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	677.86	673.56
	(b) Deferred Tax Liabilities (Net)	171.06	171.06
	(c) Other Non-Current Liabilities	11.73	11.73
	Total Non-Current Liabilities	860.65	856.35
2	Current Liabilities		
	(a) Financial Liabilities		

	(i) Borrowings	3.40	3.40
	(ii) Trade Payables	363.12	363.12
	(iii) Other Financial Liabilities	-	-
	(b) Other Current Liabilities	462.75	487.12
	(c) Provisions	51.01	51.01
	Total Current Liabilities	880.28	904.66
	TOTAL EQUITY AND LIABILITIES	1,064.13	1,104.15

NOTES :

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 14th November, 2024.

2. The previous period figures have been rearranged / regrouped, wherever necessary to confirm to current period classifications.

3. The financial results are subject to the Limited Review Report issued by the statutory auditors of the company.

4. The Financial Results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Companies Act, 2013, read with relevant rules there under in terms of Regulation 33 of SEBI (Listing and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

FOR CITURGIA BIOCHEMICALS LIMITED



KASHI NATH
WHOLE TIME DIRECTOR
DIN No. 02072952

Date : 14.11.2024

Place : Mumbai

Cash Flow Statement for the year ended 30th Sept 2024

Particulars	Amounts in Lakh	
	As at 30.09.2024	As at 31.03.2024
<u>(A) CASH FLOW FROM OPERATING ACTIVITIES:-</u>		
1. Net profit before tax	-22.95	-47.56
<u>2. Adjustment for:</u>		
<u>Add:</u> Depreciation & Amortization Expenses	11.10	22.56
<u>Add:</u> Amortization Expenses / Written off	-	-
<u>Less:</u> Other Income	-	-
Operating Profit before Working capital changes	-11.85	-25.00
<u>3. Working Capital Changes:</u>		
Decrease (Increase) in Trade & Other Receivables	-	-
Decrease (Increase) in Inventories	-	-
Decrease (Increase) in Other Current Assets	-	-
Decrease (Increase) in Other Non-Current Assets	-	-
Increase (Decrease) in Trade & Other Payables	-	-
Increase (Decrease) in Current Liabilities & Provisions	-24.37	10.83
Increase (Decrease) in Other Current Liabilities	-	-
Net Changes in Working Capital	-24.37	10.83
<u>Cash Generated from Operations</u>	-36.22	-14.17
<u>Adjustment of Taxes</u>	-	-
Net Cash Flow from Operating Activities (A)	-36.22	-14.17
<u>(B.) CASH FLOW FROM INVESTING ACTIVITIES :</u>		
Purchase of Property, Plant & Equipment	-	-
<u>Non-Current Financial Assets</u>		
(Increase) Decrease in Loans & Advances	30.80	-5.00
<u>Current Financial Assets</u>		
(Increase) Decrease in Loans & Advances	-	-
Other Income	-	-
(Increase) Decrease in Current Investments	-	-
Net Cash Flow from Investing Activities (B)	30.80	-5.00
<u>(C.) CASH FLOW FROM FINANCING ACTIVITIES :</u>		
Issue of share capital and Proceeds from Share Application Money	-	-
<u>Non-Current Financial Assets</u>		
Increase / (Decrease) in Borrowings	4.30	21.80
<u>Current Financial Assets</u>		
Increase / (Decrease) in Borrowings	3.00	-
Increase in Preliminary Expenses	-	-
Net Cash Flow from Financing Activities (C)	7.30	21.80

Net Increase / (Decrease) in Cash & Cash Equivalents (A-B+C)	1.88	2.63
Cash and cash equivalents at the beginning of the year / Period	10.47	7.84
Cash and cash equivalents at the end of the year/ Period	12.35	10.47
* Note: The above Cash Flow Statement has been prepared under "Indirect Method" as set out in the Accounting Standard		

FOR CITURGIA BIOCHEMICALS LIMITED



 KASHI NATH
 WHOLE TIME DIRECTOR
 DIN No. 02072952

Date : 14.11.2024
Place : Mumbai



G.P. KESHRI & ASSOCIATES

Chartered Accountants

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E-Mail: gopalkeshri@yahoo.com

LIMITED REVIEW REPORT

To,
Board of Directors of
M/S CITURGIA BIOCHEMICALS LIMITED

We have reviewed the accompanying statement of Unaudited Financial Results of M/S CITURGIA BIOCHEMICALS LIMITED (the "Company"), for the quarter and period ended 30th September 2024, being submitted by the company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Statement is the responsibility of the Companies Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the standard on Review Engagement (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditors 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 financial statements are free of material misstatement. A review is Limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus accordingly, we do not express and audit opinion.

Based on our review conducted as above, nothing has come to our attention that caused us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards i.e. Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued hereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and disclosed Requirements) Regulations, 2015 and SEBI circular dated 5th July 2016 including the manner in which it is to be disclosed, or that its contains any material misstatement.

For M/s G.P.Keshri & Associates
Chartered Accountants

CA. Gopal Prasad Keshri
Partner
FRN: 017251N
M.NO: 098476



Date: 21.09.2024

Place: Delhi

UDIN: 24098476BKHJAZ6532