



# CEETA INDUSTRIES LIMITED

**Head Office :** Damodar House, 1/A Vansittart Row, 1st Floor,  
Kolkata-700 001, W.B. (India), Tel.:91-33-2262 8062/8063  
E-mail : [kolkata@ceeta.com](mailto:kolkata@ceeta.com) / Web.: [www.ceeta.com](http://www.ceeta.com)  
**C I N : L 1 5 1 0 0 K A 1 9 8 4 P L C 0 2 1 4 9 4**

Ref.: CIL/ KOL/165

Date: 14.02.2025

To,  
BSE Ltd  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400 001

Dear Sirs,

**Sub: Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.**

**Ref: SCRIP Code 514171.**

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 02, 2025 respectively, we are submitting herewith the Integrated Filing (Financial) for the third quarter and nine months ended December 31, 2024.

The Board meeting commenced at 2.30 pm and concluded at 3.40 pm.

The same is also available on the website of the Company [www.ceeta.com](http://www.ceeta.com).

Kindly take the same on record.

Thanking you.

Yours Faithfully  
For Ceeta Industries Limited



Smally Agarwal  
Company Secretary & Compliance Officer

Enclosed: As stated



**Independent Auditor's Review Report on the Unaudited Financial Results of CEETA INDUSTRIES LIMITED for the quarter ended December 31, 2024 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

To  
The Board of Directors,  
Ceeta Industries Limited

We have reviewed the accompanying statement of unaudited standalone financial results of M/s. CEETA INDUSTRIES LIMITED ("the Company") for the quarter ended December 31, 2024 together with notes thereon (hereinafter referred to as '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 ('the Listing Regulation').

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting, 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 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.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity," issued by the Institute of Chartered Accountants of India. A review of interim 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 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. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principle laid down in the applicable Indian Accounting Standards ('Ind AS') as prescribed under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Listing Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For G. K. Tulsyan & Co.  
Chartered Accountants  
Firm Reg. No : 323246E

U.K.Senapati  
Partner  
Membership No.058084  
UDIN: 25058084BMIEVV3733



Place: Kolkata  
Date: February 14, 2025



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**C I N : L 1 5 1 0 0 K A 1 9 8 4 P L C 0 2 1 4 9 4**

## CEETA INDUSTRIES LIMITED

(CIN: L15100KA1984PLC021494)

**REGD. OFFICE : PLOT NO.34-38, KIADB INDUSTRIAL AREA,  
SATHYAMANGALA, TUMKUR - 572 104, KARNATAKA. Ph.- 91-816-2970 239**

**Email - [kolkata@ceeta.com](mailto:kolkata@ceeta.com), Website - [www.ceeta.com](http://www.ceeta.com)**

(Rs. - in Lakh)

### UN-AUDITED FINANCIAL RESULTS (PROVISIONAL) FOR THE THIRD QUARTER ENDED 31ST DECEMBER, 2024

SL. NO	PARTICULARS	Quarter ended			9 months ended		Year Ended
		31-12-2024 Un-audited	30-09-2024 Un-audited	31-12-2023 Un-audited	31-12-2024 Un-audited	31-12-2023 Un-audited	31-03-2024 Audited
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Revenue from Operation	639.09	615.62	287.90	1,700.16	919.90	1,174.22
2	Other Income	31.10	30.40	39.72	91.67	100.44	140.06
3	<b>TOTAL INCOME (1+2)</b>	<b>670.19</b>	<b>646.02</b>	<b>327.62</b>	<b>1,791.83</b>	<b>1,020.34</b>	<b>1,314.28</b>
4	<b>Expenses:</b>						
	a) Cost of Raw material consumed	375.36	306.56	86.36	865.77	300.80	400.02
	b) Change in Inventories of Finished Goods/ WIP	(2.72)	(8.84)	7.32	0.84	42.41	36.89
	c) Employees Benefit expenses	72.46	69.62	89.74	209.52	192.48	269.97
	d) Finance Costs	9.16	10.28	36.00	38.59	102.86	140.42
	e) Depreciation and amortisation expenses	24.53	25.41	25.23	74.62	73.25	98.00
	f) Other Expenses	198.77	177.61	119.01	524.93	521.84	643.45
	<b>TOTAL EXPENSES</b>	<b>677.56</b>	<b>580.64</b>	<b>363.66</b>	<b>1,714.27</b>	<b>1,233.64</b>	<b>1,588.75</b>
5	Profit/ (Loss) from operation before exceptional Items and Tax (3-4)	(7.37)	65.38	(36.04)	77.56	(213.30)	(274.47)
6	Exceptional Items [ Income / (Expenses) ]-Net	-	-	-	283.10	-	-
7	Profit/(Loss) before Tax (5+6)	(7.37)	65.38	(36.04)	360.66	(213.30)	(274.47)
8	<b>Tax Expenses</b>						
	a) Current Tax	(1.20)	11.11	-	60.43	-	-
	b) MAT Credit Entitlement	9.75	(2.15)	-	(34.80)	-	-
	c) Deferred Tax Liability	(21.73)	10.97	-	55.34	-	(114.64)
	d) Income tax for earlier year	-	-	-	-	-	0.03
	<b>Total Tax Expenses (Net of Reversals)</b>	<b>(13.18)</b>	<b>19.93</b>	<b>-</b>	<b>80.97</b>	<b>-</b>	<b>(114.61)</b>
9	<b>Net Profit/(Loss) for the period after Tax</b>	<b>5.81</b>	<b>45.45</b>	<b>(36.04)</b>	<b>279.69</b>	<b>(213.30)</b>	<b>(159.86)</b>
10	<b>Other Comprehensive Income</b>						
	(A)(i) Items that will not be reclassified to Profit and Loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to P/L	-	-	-	-	-	-
	(B) (i) Items that will be reclassified to Profit and Loss						
	(a) Investments through Other Comprehensive Income	0.77	0.80	0.32	2.79	1.28	3.26
	(ii) Income tax relating to items that will be reclassified to P/L	(0.19)	(0.20)	(0.05)	(0.95)	(0.20)	(0.52)
	<b>Other Comprehensive Income</b>	<b>0.58</b>	<b>0.60</b>	<b>0.27</b>	<b>1.84</b>	<b>1.08</b>	<b>2.74</b>
11	<b>Total Comprehensive Income for the period (9+10)</b>	<b>6.39</b>	<b>46.05</b>	<b>(35.77)</b>	<b>281.53</b>	<b>(212.22)</b>	<b>(157.12)</b>
12	Paid up Equity Share Capital (Face Value Re.1/-)	145.024	145.024	145.024	145.024	145.024	145.024
13	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	2,308.78
14	<b>Earning Per Share (EPS) (of Re. 1/- each)</b>						
	Basic and Diluted (not annualised)	0.04	0.31	(0.25)	1.93	(1.47)	(1.10)



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**Registered Office & Works:** Plot No.34-38, KIADB Industrial Area, Sathyamangala, Tumkur - 572 104, Karnataka, India.  
Tel : 91. 0816 2970239 E-mail [accounts@ceeta.com](mailto:accounts@ceeta.com)

**Corporate Office:** No.34, 2nd Floor, Gold Coin Building 1, Meanee Avenue Road, Ulsoor, Bangalore - 560 042, Karnataka, India. Tel : 91 080 4851 1585, E-mail: [anubhav@ceeta.com](mailto:anubhav@ceeta.com)



SEGMENTWISE REVENUE, RESULTS AND CAPITAL EMPLOYED							
SL. NO	PARTICULARS	Quarter ended			9 months ended		Year Ended
		31-12-2024 Un-audited	30-09-2024 Un-audited	31-12-2023 Un-audited	31-12-2024 Un-audited	31-12-2023 Un-audited	31-03-2024 Audited
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>I</b>	<b>Segment Revenue</b>						
	(a) Packaged Food Products	633.59	609.95	295.91	1,683.99	928.73	1,187.07
	(b) Other Operations	36.60	36.07	31.71	107.84	91.61	127.21
	<b>Total Revenue</b>	<b>670.19</b>	<b>646.02</b>	<b>327.62</b>	<b>1,791.83</b>	<b>1,020.34</b>	<b>1,314.28</b>
<b>II</b>	<b>Segment Result</b>						
	(before Interest and Tax)						
	(a) Packaged Food Products	(10.64)	61.67	(12.45)	80.06	(128.31)	(167.54)
	(b) Other Operations	(0.37)	(0.38)	(0.38)	(1.13)	(1.14)	(1.51)
		(11.01)	61.29	(12.83)	78.93	(129.45)	(169.05)
	Less : (i) Interest Paid / (Received) (net)	(21.42)	(20.16)	6.59	(51.60)	14.43	17.98
	(ii) Un-allocable expenses (net of un-allocable income)	4.60	16.07	16.62	(243.31)	69.42	87.44
	<b>Total Profit before Tax</b>	<b>5.81</b>	<b>65.38</b>	<b>(36.04)</b>	<b>373.84</b>	<b>(213.30)</b>	<b>(274.47)</b>
<b>III</b>	<b>Total Segment Assets</b>						
	(a) Packaged Food Products	2,589.30	2,426.66	2,297.87	2,589.30	2,297.87	2,224.39
	(b) Other Operations	9.85	9.93	10.17	9.85	10.17	10.09
	(c) Unallocable Assets	1,045.71	1,020.40	1,557.73	1,045.71	1,557.73	1,677.37
	<b>Total</b>	<b>3,644.86</b>	<b>3,456.99</b>	<b>3,865.77</b>	<b>3,644.86</b>	<b>3,865.77</b>	<b>3,911.85</b>
<b>IV</b>	<b>Total Segment Liabilities</b>						
	(a) Packaged Food Products	887.23	720.62	1,460.90	887.23	1,460.90	1,447.88
	(b) Other Operations	0.89	0.59	0.50	0.89	0.50	0.79
	(c) Unallocable Liabilities	21.08	6.59	5.68	21.08	5.68	9.38
	<b>Total</b>	<b>909.20</b>	<b>727.80</b>	<b>1,467.08</b>	<b>909.20</b>	<b>1,467.08</b>	<b>1,458.05</b>

**Notes:**

- The above Un-audited Standalone Financial Results for the third quarter and nine months ended 31st December, 2024 (hereinafter referred to as "Financial Results") have been prepared in compliance with Indian Accounting Standards (Ind AS )-34 "Interim Financial Reporting" as prescribed under Section 133 of Companies Act, 2013 and the provision of Regulation 33 of SEBI ( Listing Obligation Disclosure Requirements) Regulation, 2015 (as amended).
- The above results have been reviewed by Audit Committee and approved by the Board of Directors of the company at their respective meetings held on 14th February, 2025.
- There is no effect on profit of the company on regrouping or reclassification of Previous periods' figures.
- The company has recognised a government grant of Rs.50 Lakhs related to the Effluent Treatment Plant (ETP), which was received during the current quarter after meeting the required conditions set by the government. As per the capital approach under Ind AS 20 (Accounting for Government Grants and Disclosure of Government Assistance), the company has accounted for the grant using the asset reduction method. This method involves directly reducing the carrying amount of the ETP by the amount of the grant received, effectively lowering the net cost of the asset in the company's financial statements.
- The above results were reviewed by the Statutory Auditor of the Company and the report does not have any impact on the above 'Results and Notes' for the third quarter ended 31st December, 2024
- The figures for last quarter are the balancing figures between un-audited figures of nine months ended 31st December, 2024 and the published un-audited figures for six months ended 30th September, 2024.

**For CEETA INDUSTRIES LIMITED**

Krishna Murari Poddar

Digitally signed by Krishna Murari Poddar  
Date: 2025.02.14 15:41:33 +05'30'

**K.M. Poddar**

**Managing Director (DIN-00028012)**

Place : Kolkata  
Dated : 14-02-2025





# CEETA

## INDUSTRIES LIMITED

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- Statement on Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. – **Not Applicable**
- Outstanding Default On Loans and Debt Securities – **Not Applicable, since there is no such default by the Company**
- Disclosure of Related Party Transactions (Applicable only for Half-Yearly Filings i.e., 2nd and 4th Quarter) – **Not Applicable**
- Statement on Impact of Audit Qualifications (for Audit Report with Modified Opinion) submitted along-with Annual Audited Financial Results (Standalone and Consolidated Separately) (applicable only for Annual Filing i.e., 4th Quarter) – **Not Applicable**

