

Ref.: CIL/ KOL/64

Date: 14.08. 2024

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

Dear Sirs,

Sub: Outcome of Board Meeting held on 14.08.2024.

Ref : SCRIP Code 514171.

This is to inform that the Board of Directors of the Company, at their meeting held on Wednesday, August 14, 2024, has inter-alia considered, approved and taken on record the Unaudited Financial Results of the Company for the first quarter ended June 30 , 2024 along with Limited Review Report issued by M/s G.K. Tulsyan & Co, Statutory Auditors of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015. (Enclosed).

The unaudited financial results for the first quarter ended June, 30, 2024 alongwith Limited Review Report issued by M/s G.K. Tulsyan & Co, Statutory Auditors of the Company is also available on the website of the Company www.ceeta.com.

The Board meeting commenced at 2.00 pm and concluded at 3.30 pm.

Kindly take the same on record.

Thanking you.

Yours Faithfully
For Ceeta Industries Limited

SMALLY
AGARWAL

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Smally Agarwal
Company Secretary & Compliance Officer



Enclosed: As stated



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 / Web.: 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

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, Website - www.ceeta.com

(Rs. - in Lakh)

UN-AUDITED FINANCIAL RESULTS (PROVISIONAL) FOR THE FIRST QUARTER ENDED 30TH JUNE, 2024

SL. NO	PARTICULARS	Quarter ended			Year ended
		30/06/2024 Un-audited	31/03/2024 Audited	30/06/2023 Un-audited	31/03/2024 Audited
(1)	(2)	(3)	(4)	(5)	(6)
1	Revenue from Operations	445.45	254.32	306.57	1,174.22
2	Other Income	30.17	39.62	31.01	140.06
3	TOTAL INCOME (a+b)	475.62	293.94	337.58	1,314.28
4	Expenses:				
	a) Cost of material consumed	183.85	99.22	125.42	400.02
	b) Change in inventories of finished goods/ WIP	12.40	(5.52)	28.66	36.89
	c) Employees benefit expenses	67.44	77.49	52.39	269.97
	d) Finance Cost	19.15	37.56	30.48	140.42
	e) Depreciation and amortisation expenses	24.68	24.75	24.00	98.00
	f) Other Expenses	148.55	121.61	204.92	643.45
	TOTAL EXPENSES	456.07	355.11	465.87	1,588.75
5	Profit/ (Loss) before exceptional Items and Tax (3-4)	19.55	(61.17)	(128.29)	(274.47)
6	Exceptional Items [Income/ (Expenses)] - net	283.10	-	-	-
7	Profit/(Loss) before Tax (5+6)	302.65	(61.17)	(128.29)	(274.47)
8	Tax Expenses				
	a) Current Tax	50.52	-	-	-
	b) Deferred Tax	23.70	(114.64)	-	(114.64)
	c) Income tax for earleir year	-	0.03	-	0.03
	Total Tax Expenses (Net of Reversals)	74.22	(114.61)	-	(114.61)
9	Profit/ (Loss) after Tax for the period (7-8)	228.43	53.44	(128.29)	(159.86)
10	Other Comprehensive Income				
	(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	1.22	1.98	0.73	3.26
	(ii) Income tax relating to items that will be reclassified to P/L	(0.56)	(0.32)	(0.11)	(0.52)
	Other Comprehensive Income	0.66	1.66	0.62	2.74
11	Total Comprehensive Income for the period (9+10)	229.09	55.10	(127.67)	(157.12)
12	Paid up Equity Share Capital (Face Value Re.1/- per sh.)	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	Earning Per Share (EPS) (of Re. 1/- each)				
	Basic and Diluted (not annualised for the quarter)- Rs.	1.58	0.37	(0.88)	(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

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

SEGMENTWISE REVENUE, RESULTS AND CAPITAL EMPLOYED					
SL. NO	PARTICULARS	Quarter ended			Year ended
		30/06/2024 Un-audited	31/03/2024 Audited	30/06/2023 Un-audited	31/03/2024 Audited
(1)	(2)	(3)	(4)	(5)	(6)
I	Segment Revenue				
	(a) Packaged Food Products	440.45	258.34	307.36	1187.07
	(b) Other Operations	35.17	35.60	30.22	127.21
	Total Revenue	475.62	293.94	337.58	1,314.28
II	Segment Result (before Interest and Tax)				
	(a) Packaged Food Products	29.03	(39.23)	(129.14)	(167.54)
	(b) Other Operations	(0.38)	(0.37)	(0.38)	(1.51)
	Less : (i) Net Interest Paid / (Received)	28.65	(39.60)	(129.52)	(169.05)
	(ii) Un-allocable Expenses/(un-allocable Income)- net	(10.02)	3.55	(29.58)	17.98
	Total Profit before Tax	302.65	(61.17)	(128.29)	(274.47)
III	Total Segment Assets				
	(a) Packaged Food Products	2,428.24	2,224.39	2,362.46	2,224.39
	(b) Other Operations	10.01	10.09	10.33	10.09
	(d) Unallocable Assets	1,074.28	1,677.37	1,569.24	1,677.37
	Total	3,512.53	3,911.85	3,942.03	3,911.85
IV	Total Segment Liabilities				
	(a) Packaged Food Products	770.23	1,447.88	1,447.96	1,447.88
	(b) Other Operations	0.30	0.79	0.80	0.79
	(c) Unallocable Liabilities	59.12	9.38	10.34	9.38
	Total	829.65	1,458.05	1,459.10	1,458.05

Notes:

- The above financial results have been prepared in accordance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 read with SEBI circular dated July 5, 2016 and subsequent amendments.
- The above results have been reviewed by Audit Committee of the Board and subsequently taken on record by the Board of Directors at its meeting held on 14th August, 2024.
- Previous period's figures have been regrouped/rearranged, to the extent necessary, to conform to current period's classifications.
- During the reporting quarter, the company earned an exceptional income of Rs.283.10 lakhs (net of expenses of Rs.25.84 lakhs) as compensation from a borrower of the company for delay in repayment of loan.
- The Statutory Auditors of the Company have conducted limited review on these results and the report does not have any impact on the above "Results and Notes" for the quarter ended 30th June, 2024



For Ceeta Industries Limited

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Murari
Poddar

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K.M. Poddar

Managing Director (DIN-00028012)

Place : Kolkata
Dated : 14.08.2024



Independent Auditor's Review Report on the Unaudited Financial Results of Ceeta Industries Limited for the quarter ended June 30, 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 June 30, 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

CA U K Senapati
Partner
Membership No.058084
UDIN:24058084BKDFUG3754
Place: Kolkata
Date: August 14, 2024

