

CEETA

INDUSTRIES LIMITED

(CIN : L15100KA1984PLC021494)

HEAD OFFICE : Saraf House, 4/1 Red Cross Place,
3rd Floor, Kolkata - 700 001, W.B., India.
Tel.: 91-33-2262 8062 / 8063, Fax : 91-33-2262 8046
E-mail : kolkata@ceeta.com, Website : www.ceeta.com

Ref.: CIL/ KOL/095

Date: 14.11.2022

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

Dear Sirs,

Sub: Outcome of Board Meeting held on 14.11.2022.

Ref: SCRIP Code 514171.

This is to inform that the Board of Directors of the Company, at their meeting held today has inter-alia approved the unaudited financial results of the Company along with the Limited Review Report for the for the quarter and half year ended on 30th September, 2022.

The said Unaudited Financial Results along with the Limited Review Report issued by Statutory Auditors of the Company are enclosed herewith.

Kindly take the same on record.

Thanking you,

Yours Faithfully

For Ceeta Industries Ltd

Smally Agarwal
Company Secretary



Enclosed: As stated



Regd. Office : Plot No. 34-38, KIADB Industrial Area, Sathyamangala, Tumkur-572104, Karnataka, India, Tel.: 91-816-2212686/2687, Fax: 91-816-2211352/1204, E-mail : accounts@ceeta.com
Bangalore Office : No. 34, 2nd Floor, Gold Coin Building 1, Meanee Avenue Road, Ulsoor, Bangalore - 560042, India. Ph.: 080-48511585/586, E-mail : ceeta.blr@gmail.com

As ISO 9001:2000
Certified Company



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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

PART - I (Rs. - in Lakh)

UN-AUDITED FINANCIAL RESULTS (PROVISIONAL) FOR THE SECOND QUARTER ENDED 30TH SEPTEMBER, 2022

SL. NO	PARTICULARS	Quarter ended			6 months ended		Year Ended 31-03-2022 Audited
		30-09-2022 Un-audited	30-06-2022 Un-audited	30-09-2021 Un-audited	30-09-2022 Un-audited	30-09-2021 Un-audited	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Revenue from Operation	-	-	20.00	-	30.87	83.10
2	Other Income	35.45	47.65	68.37	83.10	111.09	249.36
3	TOTAL INCOME (1+2)	35.45	47.65	88.37	83.10	141.96	332.46
4	Expenses:						
	a) Cost of Raw material consumed	-	-	-	-	-	-
	b) Purchase of Stock-in- Trade	-	-	3.99	-	3.99	39.70
	c) Change in Inventories of Finished Goods/ WIP	-	-	14.28	-	16.97	16.97
	d) Employees Benefit expenses	29.63	22.80	17.10	52.43	31.84	69.94
	e) Finance Costs	-	-	0.99	-	2.67	2.78
	f) Depreciation and amortisation expenses	4.15	4.03	3.20	8.18	6.09	12.89
	g) Other Expenses	40.85	55.87	22.45	96.72	39.08	122.56
	TOTAL EXPENSES	74.63	82.70	62.01	157.33	100.64	264.84
5	Profit/ (Loss) from operation before exceptional Items and Tax (1-2)	(39.18)	(35.05)	26.36	(74.23)	41.32	67.62
6	Exceptional Items [Income / (Expenses)]	-	-	-	-	-	(6.14)
7	Profit/(Loss) before Tax (5+6)	(39.18)	(35.05)	26.36	(74.23)	41.32	61.48
8	Tax Expenses						
	a) Current Tax	-	-	8.41	-	10.74	17.06
	b) Deferred Tax	-	-	-	-	-	(3.57)
	c) Income tax for earlier year	-	-	-	-	-	-
	Total Tax Expenses (Net of Reversals)	-	-	8.41	-	10.74	13.49
9	Net Profit/(Loss) for the period after Tax	(39.18)	(35.05)	17.95	(74.23)	30.58	47.99
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	2.13	0.17	43.94	2.30	48.67	28.05
	(ii) Income tax relating to items that will be reclassified to P/L	(0.33)	(0.03)	(7.48)	(0.36)	(8.22)	(5.00)
	Other Comprehensive Income	1.80	0.14	36.46	1.94	40.45	23.05
11	Total Comprehensive Income for the period (9+10)	(37.38)	(34.91)	54.41	(72.29)	71.03	71.04
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	-	-	-	-	-	2,587.80
14	Earning Per Share (EPS) (of Re. 1/- each)						
	Basic and Diluted (not annualised)	(0.27)	(0.24)	0.12	(0.51)	0.21	0.33

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(Rs. in Lakh)

SEGMENTWISE REVENUE, RESULTS AND CAPITAL EMPLOYED							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
I	Segment Revenue						
	(a) Packaged Food Products	-	-	-	-	-	-
	(b) Granite	4.64	14.76	21.75	19.40	21.75	97.79
	(c) Other Operations	30.81	32.89	66.62	63.70	120.21	234.67
	Total Revenue	35.45	47.65	88.37	83.10	141.96	332.46
II	Segment Result						
	(before Interest and Tax)						
	(a) Packaged Food Products	-	-	-	-	-	-
	(b) Granite	(46.21)	(39.74)	1.98	(85.95)	(11.68)	(54.90)
	(c) Other Operations	(0.38)	(0.38)	5.34	(0.76)	13.10	8.13
		(46.59)	(40.12)	7.32	(86.71)	1.42	(46.77)
	Less : (i) Interest Paid / (Received) (net)	(31.34)	(30.51)	(39.87)	(61.85)	(73.10)	(159.61)
	(ii) Un-allocable expenses (net of un-allocable income)	23.93	25.44	20.83	49.37	33.20	51.36
	Total Profit before Tax	(39.18)	(35.05)	26.36	(74.23)	41.32	61.48
III	Total Segment Assets						
	(a) Packaged Food Products	2,005.68	1,315.92	-	2,005.68	-	-
	(b) Granite	-	-	123.55	-	123.55	592.04
	(c) Other Operations	10.69	10.77	12.59	10.69	12.59	10.84
	(d) Unallocable Net Assets / (Liabilities)	1,694.64	1,778.27	2,635.74	1,694.64	2,635.74	2,210.87
	Total	3,711.01	3,104.96	2,771.88	3,711.01	2,771.88	2,813.75
IV	Total Segment Liabilities						
	(a) Packaged Food Products	1,041.61	397.37	-	1,041.61	-	-
	(b) Granite	-	-	27.43	-	27.43	70.80
	(c) Other Operations	0.60	0.30	-	0.60	-	-
	(d) Unallocable Net Assets / (Liabilities)	7.73	9.13	18.47	7.73	18.47	10.13
	Total	1,049.94	406.80	45.90	1,049.94	45.90	80.93

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(Rs. in Lakh)

STATEMENT OF ASSETS & LIABILITIES AS ON 30-09-2022			
Sl. No	PARTICULARS	Half Year ended 30-09-2022 (Unaudited)	Year ended 31-03-2022 (Audited)
A	ASSETS		
1	Non- Current assets		
	(a) Property, Plant and equipments		
	(i) Tangible Assets	102.87	109.31
	(ii) Capital Work-in-Progress	1,608.57	130.15
	(iii) Intangible Assets	3.41	0.56
	(b) Financial Assets		
	(i) Non-current investments	24.73	74.77
	(ii) Loans	1,186.79	1,304.79
	(iii) Other Financial Assets	108.56	134.36
	(c) Deferred tax assets (net)	89.70	89.47
	(d) Other non-current Assets	48.58	23.24
	Sub-total- Non-current assets	3,173.21	1,866.65
2	Current assets		
	(a) Inventories	0.14	0.15
	(b) Financial Assets		
	(i) Current investments	126.61	339.22
	(ii) Trade receivables(Net)	12.10	12.93
	(iii) Cash and Cash equivalents	33.41	225.38
	(iv) Other Bank Balances	-	-
	(v) Loans	-	-
	(vi) Other Financial Assets	56.21	55.59
	(c) Current Tax Assets (Net)	18.35	11.42
	(d) Other Current Assets	291.01	302.20
	Sub-total- Current assets	537.83	946.89
	TOTAL- ASEETS	3,711.04	2,813.54
B	EQUITY AND LIABILITIES		
1	Shareholders' Funds		
	(a) Share Capital	145.02	145.02
	(b) Other Equity	2,516.08	2,587.80
	Sub-total - Equity	2,661.10	2,732.82
2	Non- Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	885.53	-
	(b) Deferred Tax Liabilities (net)	-	-
	(b) Other Non-current Liabilities	-	-
	Sub-total - Non-current liabilities	885.53	-
3	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade Payables	-	13.56
	(iii) Other Financial Liabilities	-	26.82
	(b) Other current liabilities	142.80	16.46
	(c) Provisions	21.61	23.88
	(d) Current Tax Liabilities (net)	-	-
	Sub-total - Current liabilities	164.41	80.72
	TOTAL - EQUITY AND LIABILITIES	3,711.04	2,813.54

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Notes:			
1 The above results are prepared in compliance with Indian Accounting Standards (Ind AS) as specified in the Companies (Indian Accounting Standard) Rules, 2015 and SEBI regulations, with subsequent amendments.			
2 Unaudited Cash Flow Statement for the Half Year ended 30th September, 2022 (Rs. in Lakh)			
SL. No.	PARTICULARS	Half Year ended 30-09-2022 (Unaudited)	Year ended 31-03-2022 (Audited)
A.	CASH FLOW FROM OPERATING ACTIVITIES:	Rs.	Rs.
	Net profit before tax	(74.23)	61.48
	Adjustment for:		
	(Income)/ Loss from Investment	(0.72)	(39.53)
	Loss / (Profit) on Sale of Fixed Assets	(14.00)	(42.75)
	Non-Cash Expenditure/ (income)	(3.30)	6.14
	Depreciation	8.18	12.89
	Dividend Received	-	(0.74)
	Interest Paid	-	2.68
	Interest received	(61.85)	(162.29)
	Operating profit before working capital charges	(145.92)	(162.12)
	Adjustments for Increase/ decrease in :		
	Trade Receivables	0.83	42.65
	Inventories	0.01	16.97
	Trade Payables	(13.56)	6.38
	Other Non-Current and Current Financial Assets	25.18	10.62
	Non-Current and Current Loans	118.00	117.00
	Other Non-Current and Current Assets	(14.15)	(276.67)
	Other Non-Current and Current Financial Liabilities	(26.82)	25.28
	Other Current Liabilities and Provisions	124.07	4.23
	Cash Generated from Operation	67.64	(215.66)
	Less: Direct Tax Paid (Net of refund, if any)	6.92	1.95
	Cash Flow before extraordinary items	60.72	(217.61)
	Extraordinary items	-	-
	Net cash flow from operating activities(A)	60.72	(217.61)
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of fixed assets including Capital W.I.P.	(1,479.74)	(177.99)
	Net Sale /(Purchase) of non-current and current Investments	261.20	421.60
	Maturity/(Investment) in Fixed deposits	-	-
	Sale of fixed assets	14.00	44.55
	Dividend Received	-	0.74
	Profit / (Loss) on sale of investment	4.47	39.53
	Interest Received	61.85	162.29
	Net cash used in investing activities (B)	(1,138.22)	490.72
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Interest Paid	-	(2.68)
	Proceeds from non-current and current borrowings	885.53	(75.00)
	Net Cash Flow from Financing Activities(C)	885.53	(77.68)
	Net Increase in cash and Cash equivalent(A+B+C)	(191.97)	195.44
	Cash and Cash equivalent as at beginning of the year	225.38	29.94
	Cash and Cash equivalent as at end of the year	33.41	225.38
Note: - Figures in brackets represent cash outflows			
3 The above results have been reviewed by Audit Committee and taken on record at the Meeting of Board of Directors held on 14th November, 2022.			
4 Previous periods' figures have been regrouped or reclassified as necessary.			
5 The above results were reviewed by the Auditor of the Company and the report does not have any impact on the above 'Results and Notes' for the quarter ended 30th September, 2022			
For Ceeta Industries Limited			
		K.M. Poddar	
Place : Kolkata		Managing Director (DIN-00028012)	
Dated : 14/11/2022			



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Review report to CEETA INDUSTRIES LIMITED

We have reviewed the accompanying statement of unaudited financial results of **CEETA INDUSTRIES LIMITED** for the period ended 30th September, 2022. This statement is the responsibility of the Company's 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 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 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards 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 Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Kolkata
Date: 14.11.2022



**For Ruwatia & Associates
Chartered Accountants**



**(CA Mukesh Kumar Ruwatia)
Proprietor
Membership No.060231
UDIN: 22060231BDBHBT6254**