



Ref.: CIL/ KOL/180
Date: 13.02.2024

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

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

Dear Sirs,

Sub: Outcome of Board Meeting held on 13.02.2024.

Ref: SCRIP Code 514171.

This is to inform that the Board of Directors of the Company, at their meeting held on Tuesday, 13th February, 2024, has inter-alia considered and approved the following :

1) Unaudited Financial Results of the Company for the quarter and nine months ended 31st December, 2023 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).

2) Reconstitution of Audit Committee, Stakeholders Relationship Committee and Nomination and Remuneration Committee w.e.f 01st April, 2024 .

AUDIT COMMITTEE

Mr Bal Krishna Bhalotia	Chairman	Independent Director
Mr Avinash Kumar Khaitan	Member	Independent Director
Mr Gautam Modi	Member	Non-Executive Director

STAKEHOLDERS RELATIONSHIP COMMITTEE

Mr Avinash Kumar Khaitan	Chairman	Independent Director
Mr Bal Krishna Bhalotia	Member	Independent Director
Mr Gautam Modi	Member	Non-Executive Director

NOMINATION AND REMUNERATION COMMITTEE

Mr Avinash Kumar Khaitan	Chairman	Independent Director
Mr Bal Krishna Bhalotia	Member	Independent Director
Mr Gautam Modi	Member	Non-Executive Director

3) Appointment of Mr K.M.Poddar , Managing Director as the new occupier of the Company's factory situated at Plot No. 34-38, KIADB Industrial Area, Sathyamangala, Tumkur- 572104, Karnataka, w.e.f 01st April, 2024 under the Factories Act, 1948.

The Board meeting commenced at 2.30 pm and concluded at 3.45 pm.

Kindly take the same on record.

Thanking you.
Yours Faithfully
For Ceeta Industries Ltd

Smally Agarwal
Company Secretary & Compliance Officer





CEETA INDUSTRIES LIMITED

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Kolkata-700 001, W.B. (India), Tel.:91-33-2262 8062/8063
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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, Website - www.ceeta.com**

PART - I

(Rs. - in Lakh)

UN-AUDITED FINANCIAL RESULTS (PROVISIONAL) FOR THE THIRD QUARTER ENDED 31ST DECEMBER, 2023

SL. NO	PARTICULARS	Quarter ended			9 months ended		Year Ended
		31-12-2023 Un-audited	30-09-2023 Un-audited	31-12-2022 Un-audited	31-12-2023 Un-audited	31-12-2022 Un-audited	31-03-2023 Audited
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Revenue from Operation	287.90	325.43	30.00	919.90	30.00	401.83
2	Other Income	39.72	29.71	127.56	100.44	210.66	141.21
3	TOTAL INCOME (1+2)	327.62	355.14	157.56	1,020.34	240.66	543.04
4	Expenses:						
	a) Cost of Raw material consumed	86.36	89.02	30.61	300.80	30.61	126.64
	b) Change in Inventories of Finished Goods/ WIP	7.32	6.43	(13.52)	42.41	(13.52)	(61.33)
	c) Employees Benefit expenses	89.74	50.35	41.31	192.48	93.74	154.26
	d) Finance Costs	36.00	36.38	16.96	102.86	16.96	44.40
	e) Depreciation and amortisation expenses	25.23	24.02	17.01	73.25	25.19	48.83
	f) Other Expenses	119.01	197.91	69.69	521.84	166.41	336.26
	TOTAL EXPENSES	363.66	404.11	162.06	1,233.64	319.39	649.06
5	Profit/ (Loss) from operation before exceptional Items and Tax (1-2)	(36.04)	(48.97)	(4.50)	(213.30)	(78.73)	(106.02)
6	Exceptional Items [Income / (Expenses)]	-	-	-	-	-	-
7	Profit/(Loss) before Tax (5±6)	(36.04)	(48.97)	(4.50)	(213.30)	(78.73)	(106.02)
8	Tax Expenses						
	a) Current Tax	-	-	-	-	-	-
	b) Deferred Tax	-	-	-	-	-	21.90
	c) Income tax for earlier year	-	-	-	-	-	0.25
	Total Tax Expenses (Net of Reversals)	-	-	-	-	-	22.15
9	Net Profit/(Loss) for the period after Tax	(36.04)	(48.97)	(4.50)	(213.30)	(78.73)	(128.17)
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	0.32	0.23	0.60	1.28	2.90	6.08
	(ii) Income tax relating to items that will be reclassified to P/L	(0.05)	(0.04)	(0.09)	(0.20)	(0.45)	(1.04)
	Other Comprehensive Income	0.27	0.19	0.51	1.08	2.45	5.04
11	Total Comprehensive Income for the period (9+10)	(35.77)	(48.78)	(3.99)	(212.22)	(76.28)	(123.13)
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	-	-	-	-	-	2,465.57
14	Earning Per Share (EPS) (of Re. 1/- each) Basic and Diluted (not annualised)	(0.25)	(0.34)	(0.03)	(1.47)	(0.54)	(0.88)



Contd.....2

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, Meane 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			9 months ended		Year Ended
		31-12-2023 Un-audited	30-09-2023 Un-audited	31-12-2022 Un-audited	31-12-2023 Un-audited	31-12-2022 Un-audited	31-03-2023 Audited
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
I	Segment Revenue						
	(a) Packaged Food Products	295.91	325.46	30.00	928.73	30.00	218.72
	(b) Granite	-	-	-	-	19.40	19.40
	(c) Other Operations	31.71	29.68	127.56	91.61	191.26	304.92
	Total Revenue	327.62	355.14	157.56	1,020.34	240.66	543.04
II	Segment Result (before Interest and Tax)						
	(a) Packaged Food Products	(12.45)	(17.20)	(93.84)	(128.31)	(93.84)	(192.41)
	(b) Granite	-	-	-	-	(85.95)	(85.95)
	(c) Other Operations	(0.38)	(0.38)	6.31	(1.14)	5.55	4.14
		(12.83)	(17.58)	(87.53)	(129.45)	(174.24)	(274.22)
	Less : (i) Interest Paid / (Received) (net)	6.59	6.94	(13.04)	14.43	(74.89)	(78.65)
	(ii) Un-allocable expenses (net of un-allocable income)	16.62	24.45	(69.99)	69.42	(20.62)	(89.55)
	Total Profit before Tax	(36.04)	(48.97)	(4.50)	(213.30)	(78.73)	(106.02)
III	Total Segment Assets						
	(a) Packaged Food Products	2,297.87	2,307.68	2,194.54	2,297.87	2,194.54	2,363.30
	(b) Other Operations	10.17	10.25	10.61	10.17	10.61	10.41
	(c) Unallocable Assets	1,557.73	1,547.49	1,585.80	1,557.73	1,585.80	1,573.71
	Total	3,865.77	3,865.42	3,790.95	3,865.77	3,790.95	3,947.42
IV	Total Segment Liabilities						
	(a) Packaged Food Products	1,460.90	1,417.52	1,127.10	1,460.90	1,127.10	1,328.41
	(b) Other Operations	0.50	0.20	0.20	0.50	0.20	0.50
	(c) Unallocable Liabilities	5.68	13.56	6.53	5.68	6.53	7.92
	Total	1,467.08	1,431.28	1,133.83	1,467.08	1,133.83	1,336.83

Notes:

- The above Un-audited Standalone Financial Results for the quarter and nine month ended 31st December, 2023 (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 Discloser Requirements) Regulation, 2015 (as amended).
- The above Financial Results have been reviewed by Audit Committee and approved by the Board of Directors at their meeting held on 13th February, 2024.
- No Previous periods' figures have been regrouped or reclassified.
- 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 quarter ended 31st December, 2023

For Ceeta Industries Limited

Place : Kolkata
Dated : 13-02-2024

Arabinda De
Director (DIN-00028093)





Independent Auditor's Review Report on the Unaudited Financial Results of **Ceeta Industries Limited** for the quarter and nine months ended **December 31, 2023** 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

1. We have reviewed the accompanying statement of unaudited standalone financial results of **M/s. Ceeta Industries Limited** ('the Company') for the quarter and nine months ended **December 31, 2023** 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').
2. 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.
3. 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.
4. 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 Udaya Kumar Senapati
Partner

Membership No.058084

UDIN: 24058084 BKDF TB 1675

Place: Kolkata

Date: 13.02.2024

