



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

Ref.: CIL/ KOL/87

Date: 15.11.2025

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

Dear Sirs,

Sub: Intimation under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015- Newspaper Publication of Unaudited Financial Results for the second quarter ended September 30, 2025.

Ref : SCRIP Code 514171.

Pursuant to Regulation 30 and 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith the copies of newspaper advertisement published in Business line (English Edition) and Vijay Karnataka (Kannada Edition) on November 15, 2025 w.r.t the publishing of unaudited financial results for the second quarter ended September 30, 2025.

Kindly take the same on record.

Thanking you.

Yours Faithfully,
For Ceeta Industries Limited



Smally Agarwal
Company Secretary & Compliance Officer

Enclosed: As stated

Industry pushes back on the draft Synthetically Generated Info Rules

INDUSTRY WORRY. Is the government conferring new powers upon itself, curbing freedom of expression?

Vallari Sanzgiri
Mumbai

The Information Technology (IT) Rules draft amendments may not withstand the legality test, warn experts.

Rights groups and industry bodies said the enforcement of proactive labelling and filtering responsibility on platforms and other significant intermediaries under the Draft Synthetically Generated Information (SGI) Rules of the IT Amendment Rules extend beyond the obligations of the IT Act itself.

The current draft raises concerns of the government stretching the IT Act to confer new powers upon itself, curbing freedom of expression in the process.



CONTENT CHECK. The guidelines also want intermediaries to obtain user declarations on whether content is SGI

Taking issue with the term 'intermediary,' SFLC in said that the guidelines do not clarify whether generative AI models would fall under the ambit of the definition of intermediary as under the IT Act, 2000.

As per the Act, an intermediary clarifies that they store,

host, transmit or receive content on behalf of another person. The intermediary cannot be the originator of content.

CLEAR DEFINITION
However, platforms such as ChatGPT, Perplexity, DeepSeek clearly generate con-

tent on the basis of prompts entered by users, rather than simply hosting or transmitting such content. Such platforms would not fall under the definition of intermediaries under the IT Act, and not be subject to regulation under the IT Rules, 2021.

The guidelines also ask intermediaries to obtain user declarations on whether content is SGI.

PLATFORMS' WORRY
According to the Internet and Mobile Association of India (IAMAI), this puts the onus on platforms violating safe harbour norms.

Moreover, intermediaries face severe penalties on failing to verify content. In such a scenario, the Internet Freedom Foundation warned that platforms are likely to

over-label or block content if there's any doubt. "If an image is slightly edited, they might slap 'SGI' on it. Or worse, they might prevent upload if their tool flags something (even if the tool is wrong). This can lead to significant censorship, including of political speech (imagine an opposition party's genuine video being flagged as deep fake erroneously and delayed in posting during election time - it could affect outcomes)," said IFF.

Platforms might even resort to hashing images and comparing them to known AI outputs or scanning content.

Such a surveillance method violates privacy "and possibly the spirit of Section 79 (no obligation to monitor)" said the IFF.

Traffic woes:
Swiggy office to shift to Whitefield

Our Bureau
Bengaluru

Food and grocery delivery major Swiggy is preparing to shift its Bengaluru headquarters from Bellandur on the Outer Ring Road (ORR) to Whitefield in the next few months, according to multiple people familiar with the matter. The company plans to vacate its office at Embassy Tech Village, where it has been based for six years, as the lease comes up for renewal, one of the people said. Swiggy will move into Sumadhura Capitol Towers in Whitefield. The new campus will be located close to the Kadugodi Tree Park and Hopefarm Channasandra metro stations, offering employees significantly better metro connectivity.

With the metro extension, Whitefield has emerged as a more cost-effective and commuter-friendly hub.

Govt removes 21 quality control orders on textiles, metals, polymers

Our Bureau
New Delhi

The government has withdrawn as many as 21 quality control orders (QCOs) this week, most of them for key raw materials including textiles intermediates, polymers and metals such as aluminium, copper and nickel, in a move aimed at improving inputs availability and reducing production costs primarily to help MSMEs.

The relevant notifications, issued this week by the Department of Chemicals & Petrochemicals and the Ministry of Mines, follows a report by NITI Aayog member Rajiv Gauba-led government panel recommendation.

"...The withdrawal of QCOs restores supply-chain stability and removes non-tariff barriers that were inflating input costs. MSMEs gain from reduced compliance burdens and more reliable raw-material availability. Exporters gain flexibility to use globally certified materials...And manufacturers are no longer dependent on a small set of BIS-approved suppliers," pointed out Ajay Srivastava from research body GTRI.

CORRECTIVE ACTIONS
However the Department for Promotion of Industry and Internal Trade (DPIIT), the nodal department for QCOs, is of the view that the orders issued so far have largely helped in improving the quality of locally manufactured goods and also stopped low quality imports. Approximately 188 QCOs covering 773 products have been issued by the government so far. "Wherever the industry has raised legitimate issues regarding the QCOs affecting input supply, corrective



actions have been taken including giving longer timelines for implementation. The QCOs have helped improve quality in multiple sectors be it screws, hinges, electrical appliances or portable water bottles," a source tracking the matter told *businessline*.

MULTIPLE SECTORS
The QCO withdrawals by the Chemicals Department have resulted in removal of mandatory BIS certification requirements for items affecting the textile sector including PTA, MEG, polyester fibre and polyester yarn and the plastic sector including polypropylene, polyethylene, PVC resin, acrylonitrile butadiene styrene and polycarbonate. The Ministry of Mines removed QCOs for aluminium, lead, nickel, tin ingot, copper, copper refined and zinc. The Southern India Mills' Association (SIMA) Chairman Durai Palanisamy said that relaxation of the QCOs will streamline import of polyester and its raw materials, ensuring an uninterrupted supply to spinners, weavers, and processors. Competitive imports are expected to stabilise domestic prices, ease cost pressures on downstream manufacturers and exporters, he added.

with inputs from Chennai Bureau

Supreme Court upholds Madras HC ruling on no prosecution of chartered accountants for client's PMLA non-compliance

Shshir Sinha
New Delhi

In a big relief to Chartered Accountants (CA), the Supreme Court has upheld a ruling by the Madras High Court that CAs cannot be prosecuted under the Prevention of Money Laundering Act (PMLA) for non-compliance by a client.

"There is no valid ground to interfere with the impugned order passed by the Madras High Court," a Division Bench of Justices Surya Kant and Joymalaya Bagchi said while disposing a mis-

cellaneous application.

The matter related to the certification of Form 15CB by chartered accountants who are required to certify the nature of foreign remittance for TDS (Tax Deducted at Sources) purposes based on documents submitted by client without requiring them to go into the genuineness of the documents.

The Madras High Court had said: "Even on a demurrer, on a perusal of Form 15CB, we find that a Chartered Accountant is required to only examine the nature of the remittance and nothing more.

The Chartered Accountant is not required to go into the genuineness or otherwise of the documents submitted by clients.

Further, this could be compared with the legal opinion that are normally given by panel lawyers of banks after scrutinising title documents without going into their genuineness."

A Panel Advocate, who has no means to go into the genuineness of title deeds and who gives an opinion based on such title deeds, cannot be prosecuted along with the principal offender.

"Applying the same anom-



aly, we find that the prosecution of Murali Krishna Chakrala, in the facts and circumstances of the case at hand, cannot be sustained," a Bench of justices PN Prakash

and G Chandrasekharan had said in its November 22, 2024 order.

PROFESSIONAL FAULT
According to Sandeep Sehgal, Partner - Tax at AKM Global, the High Court had delivered a significant judgment in 2022 on the professional liability of CAs in cross-border transactions, clarifying that issuing Form 15CB under the Income-Tax Act, 1961, does not by itself constitute abetment with money laundering under the PMLA.

Accordingly, the Bench set aside an order by the Special

Court for CBI cases at Chennai and discharged the petitioner CA from the prosecution. However, "we make it clear that, it is open to the prosecution to enlist Murali Krishna Chakrala as a prosecution witness, if they so desire," it said.

The judgment clarified that professional actions by CAs in compliance with statutory obligations do not automatically render them vulnerable to prosecution under the PMLA, provided there is no evidence of active abetment or direct involvement in money laundering activities.

Why AP is giving IMFL-makers a high

Sanjana B
Bengaluru

Andhra Pradesh has emerged as India's fourth largest liquor markets and one of the fastest-growing driven by the State's progressive retail policy and strong consumer demand.

This has boosted the market share and profits for major players such as Radico Khaitan and United Spirits.

According to data from Confederation of Indian Alcohol Beverage Companies (CIABC), over 3.5 crore cases of Indian made foreign liquor (IMFL) were sold in the last fiscal in Andhra Pradesh with a volume saliency of 9 per cent all India.

GROWTH CONTINUES
From January to August 2025, the State recorded total sales of 2.71 crore cases. During the same

period in 2024, the State had recorded 2.21 crore cases. This reflects a growth of 22.7 per cent for the Jan-Aug period.

The full-year sales for 2024 stood at 3.39 crore cases. Based on the current 2025 monthly run rate of roughly 33.9 lakh cases, the projected full-year volume for 2025 is around 4.06 crore cases. So, Andhra Pradesh is currently headed towards a 20 percent annual growth in IMFL.

"The top 4 liquor-selling States are from the South - Karnataka, Tamil Nadu, Telangana, AP - which constitute 51 per cent of the total sales nationally. This is also on account of the fact that in Southern States, country liquor is banned, and hence IMFL is the only alternative and priced affordably. Progressive and transparent excise policy has led to a posit-

ive market outlook and is helping the growth of the Alcobev market in Andhra Pradesh. However, the industry awaits the opening of the tenders, which is likely to be done soon," said Anant S Iyer, Director General of CIABC.

Dilip Banthiya, Chief Financial Officer at Radico Khaitan, said during the company's Q2 earnings call that performance in Andhra Pradesh has been strong, with market share rising from about 10 per cent in the first half of last year to over 30 per cent in Q2 FY26, positioning the company as the market leader in the State.

MAINTAIN PACE
"Our regular category volume grew sharply by 80 per cent in the quarter. After nine quarters of degrowth, this segment returned to a strong growth path starting

from Q3 of last year, and the momentum has continued into H1FY26," he added.

Amar Sinha, Chief Operating Officer at Radico Khaitan, said the Andhra Pradesh government's decision to open up retail to private players has been a key positive.

"Like we are strong in UP, we have also become strong in Andhra Pradesh, primarily because of availability, and as a national company, many marketing activities," he added.

For United Spirits Ltd (USL), during Q2FY26, net sales were ₹3,170 crore, up 11.5 per cent y-o-y driven by factors including the re-entry into Andhra Pradesh. Managing Director and CEO Praveen Someshwar said the company has established a strong presence in Andhra Pradesh across both the Prestige and BI segments.

Karnataka clears ₹36 cr for 2 CoE under LEAP

Our Bureau
Bengaluru

The Karnataka government has approved ₹36 crore to set up two new Centres of Excellence under the Local Economy Acceleration Programme (LEAP) in Defence Technology & Industry 5.0 and Quantum Artificial Intelligence & Computing. These centres will be located at IIT Dharwad and IIT Dharwad, and will strengthen deeptech research and innovation in North Karnataka.

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				
EXTRACT OF UNAUDITED FINANCIAL RESULTS FOR THE SECOND QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025 (Rs. in Lakhs)				
Sl. No.	Particulars	Quarter ended 30.09.2025 (Unaudited)	Half Year ended 30.09.2025 (Unaudited)	Corresponding Quarter ended 30.09.2024 (Unaudited)
1	Total income from operations	508.51	1,119.71	646.02
2	Net Profit/(Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	7.36	49.36	65.38
3	Net Profit/(Loss) for the period before tax (after Exceptional and/or Extraordinary items)	7.36	49.36	65.38
4	Net Profit/(Loss) for the period after tax (after Exceptional and/or Extraordinary items)	1.74	32.74	45.45
5	Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	2.46	34.61	46.05
6	Equity Share Capital	145.02	145.02	145.02
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of previous year	-	-	-
8	Earning Per Share (of Re.1/-each) for continuing and discontinued operations - Basic & Diluted	0.01	0.23	0.31

Notes:

- The above results have been reviewed by Audit Committee of the Board and subsequently approved and taken on record by the Board of Directors at its meeting held on November 14, 2025. The Statutory Auditors of the Company have conducted limited review on these results for the second quarter and half year ended September 30, 2025.
- The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015 for the second quarter and half year ended September 30, 2025. The full format of the Quarterly Financial Results are available on the website of the Stock Exchange(s) where the Company is listed i.e. www.bseindia.com and Company's website at <https://ceeta.com/quarterly-report>. The same can also be accessed by scanning the QR Code.

For Ceeta Industries Ltd.
Sd/-
K.M. Poddar
Managing Director (DIN 00028012)

Place: Kolkata
Date: 14.11.2025

THE KARNATAKA CASHEW MANUFACTURERS ASSOCIATION

Mangaluru

PRESENTS

KAJU CENTENNIAL SUMMIT

14, 15 & 16 NOVEMBER, 2025

HONOURING THE PAST EMBRACING THE FUTURE

THREE DAYS MEGA-EVENT

16 November 2025 | 11.00 am

VALEDICTORY CEREMONY
KAJU CENTENNIAL SUMMIT
A three-day Mega Event to commemorate 100 years of Cashew Manufacturing in Karnataka

DECENNIAL CELEBRATIONS of the Free Cashew Sapling Distribution
VRIKSHA RAKSHA VISHWA RAKSHA
(Jointly by Sri Pejaware Mutt, SKDRDP, KCMA & Sri Vijayalakshmi Foundation)

CHIEF GUESTS

Sri U.T. Khader Hon'ble Speaker Karnataka Legislative Assembly	Sri Dinesh Gundu Rao Hon'ble Minister for Health & Family Welfare Minister in Charge, DK Dist	Capt Brijesh Chowta Hon'ble Member of Parliament Dakshina Kannada
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GUESTS OF HONOUR

Sri D. Vedavyas Kamath MLA, Mangaluru City South	Dr Bharath Shetty Y. MLA, Mangaluru City North	Sri U. Rajesh Naik MLA, Bantwal
Sri Ashok Kumar Rai MLA, Puttur	Sri Harish Poonja MLA, Belthangady	Kum. Bhagirathi Murulya MLA, Sullia
Sri Umanatha A. Kotian MLA, Moodabidri	Sri Kiran Kumar Kodgi MLA, Kundapur	Sri Gurme Suresh Shetty MLA, Kaup
Sri Yashpal Suvarna MLA, Udupi	Sri Sunil Kumar MLA, Karkala	Sri Gururaj Ghantihole MLA, Byndoor
Sri Pratapsimha Nayak K. MLC	Sri Manjunath Bhandary MLC	Sri Kishore Kumar MLC
Sri Ivan D'Souza MLC	Sri Anil Kumar S.S. CEO, SKDRDP	Sri G. Vasudev Bhat PRO, Sri Pejaware Mutt

WE LOOK FORWARD TO YOUR ESTEEMED PRESENCE

ANANTHA KRISHNA RAO
President

KALBAVI PRAKASH RAO
Convener - Kaju Centennial Summit

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