



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/112

Date: 14.11.2024

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

Dear Sirs,

Sub: Submission of unaudited financial results under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the second quarter and half year ended September 30, 2024.

Ref : SCRIP Code 514171.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, this is to inform you that the Board of Directors of the Company, at their meeting held on Thursday, November 14, 2024 considered, approved and took on record the unaudited financial results for the second quarter and half year ended September, 30, 2024 alongwith Limited Review Report issued by M/s G.K. Tulsyan & Co, Statutory Auditors of the Company (Enclosed).

The unaudited financial results for the second quarter and half year ended September, 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 3.40 pm.

Kindly take the same on record.

Thanking you.

Yours Faithfully
For Ceeta Industries Limited

Smally Agarwal
Company Secretary & Compliance Officer



Enclosed: As stated



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PART - I							(Rs. - in Lakh)
UN-AUDITED FINANCIAL RESULTS (PROVISIONAL) FOR THE SECOND QUARTER ENDED 30TH SEPTEMBER, 2024							
SL. NO.	PARTICULARS	Quarter ended			6 months ended		Year Ended
(1)	(2)	30-09-2024 Un-audited	30-06-2024 Un-audited	30-09-2023 Un-audited	30-09-2024 Un-audited	30-09-2023 Un-audited	31-03-2024 Audited
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Revenue from Operation	615.62	445.45	325.43	1,061.07	632.00	1,174.22
2	Other Income	30.40	30.17	29.71	60.57	60.72	140.06
3	TOTAL INCOME (1+2)	646.02	475.62	355.14	1,121.64	692.72	1,314.28
4	Expenses:						
a)	Cost of Raw material consumed	306.56	183.85	89.02	490.41	214.44	400.02
b)	Change in Inventories of Finished Goods/ WIP	(8.84)	12.40	6.43	3.56	35.09	36.89
c)	Employees Benefit expenses	69.62	67.44	50.35	137.06	102.74	269.97
d)	Finance Costs	10.28	19.15	36.38	29.43	66.86	140.42
e)	Depreciation and amortisation expenses	25.41	24.68	24.02	50.09	48.02	98.00
f)	Other Expenses	177.61	148.55	197.91	326.16	402.83	643.45
	TOTAL EXPENSES	580.64	456.07	404.11	1,036.71	869.98	1,588.75
5	Profit/ (Loss) from operation before exceptional Items and Tax (3-4)	65.38	19.55	(48.97)	84.93	(177.26)	(274.47)
6	Exceptional Items [Income / (Expenses)]	-	283.10	-	283.10	-	-
7	Profit/(Loss) before Tax (5+6)	65.38	302.65	(48.97)	368.03	(177.26)	(274.47)
8	Tax Expenses						
a)	Current Tax	11.11	50.52	-	61.63	-	-
b)	MAT Credit Entitlement	(2.15)	(42.40)	-	(44.55)	-	-
c)	Deferred Tax Liability	10.97	66.10	-	77.07	-	(114.64)
d)	Income tax for earlier year	-	-	-	-	-	0.03
	Total Tax Expenses (Net of Reversals)	19.93	74.22	-	94.15	-	(114.61)
9	Net Profit/(Loss) for the period after Tax	45.45	228.43	(48.97)	273.88	(177.26)	(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 PL	-	-	-	-	-	-
(B)	(i) Items that will be reclassified to Profit and Loss						
(a)	Investments through Other Comprehensive Income	0.80	1.22	0.23	2.02	0.96	3.26
(ii)	Income tax relating to items that will be reclassified to PL	(0.20)	(0.56)	(0.04)	(0.76)	(0.15)	(0.52)
	Other Comprehensive Income	0.60	0.66	0.19	1.26	0.81	2.74
11	Total Comprehensive Income for the period (9+10)	46.05	229.09	(48.78)	275.14	(176.45)	(157.12)
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	Earning Per Share (EPS) (of Re. 1/- each)						
	Basic and Diluted (not annualised)	0.31	1.58	(0.34)	1.89	(1.22)	(1.10)

SEGMENTWISE REVENUE, RESULTS AND CAPITAL EMPLOYED								(Rs. in Lakh)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
I	Segment Revenue							
(a)	Packaged Food Products	609.95	440.45	325.46	1,050.40	632.82	1,187.07	
(b)	Other Operations	36.07	35.17	29.68	71.24	59.90	127.21	
	Total Revenue	646.02	475.62	355.14	1121.64	692.72	1314.28	
II	Segment Result							
(before Interest and Tax)								
(a)	Packaged Food Products	61.67	29.03	(17.20)	90.70	(115.86)	(167.54)	
(b)	Other Operations	(0.38)	(0.38)	(0.38)	(0.76)	(0.76)	(1.51)	
		61.29	28.65	(17.58)	89.94	(116.62)	(169.05)	
Less:								
(i)	Interest Paid / (Received) (net)	(20.16)	(10.02)	6.94	(30.18)	7.84	17.98	
(ii)	Un-allocable expenses (net of un-allocable income)	16.07	(263.98)	24.45	(247.91)	52.80	87.44	
	Total Profit before Tax	65.38	302.65	(48.97)	368.03	(177.26)	(274.47)	
III	Total Segment Assets							
(a)	Packaged Food Products	2,426.66	2,428.24	2,307.68	2,426.66	2,307.68	2,224.39	
(b)	Other Operations	9.93	10.01	10.25	9.93	10.25	10.09	
(c)	Unallocable Assets	1,020.40	1,074.28	1,547.49	1,020.40	1,547.49	1,677.37	
	Total	3,456.99	3,512.53	3,865.42	3,456.99	3,865.42	3,911.85	
IV	Total Segment Liabilities							
(a)	Packaged Food Products	720.62	770.23	1,417.52	720.62	1,417.52	1,447.88	
(b)	Other Operations	0.59	0.30	0.20	0.59	0.20	0.79	
(c)	Unallocable Liabilities	6.59	59.12	13.56	6.59	13.56	9.38	
	Total	727.80	829.65	1,431.28	727.80	1,431.28	1,458.05	

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 Corp Building 1, Meanee Avenue Road, Ulsoor, Bangalore - 560 042, Karnataka, India. Tel : 91 080 4851 1585, E-mail: anubhav@ceeta.com



(Rs. in Lakh)

STATEMENT OF ASSETS & LIABILITIES AS ON 30-09-2024

SL. No.	PARTICULARS	Half Year ended 30-09-2024 (Unaudited)	Year ended 31-03-2024 (Audited)
A	ASSETS		
1	Non- Current assets		
	(a) Property, Plant and Equipments		
	(i) Tangible Assets	1,727.83	1,742.76
	(ii) Capital Work-in-Progress	-	-
	(ii) Intangible Assets	1.58	2.41
	(b) Financial Assets		
	(i) Non-current investments	28.22	28.21
	(ii) Loans	404.29	886.79
	(iii) Other Financial Assets	-	142.67
	(c) Deferred tax assets (net)	148.87	181.85
	(d) Other non-current Assets	44.28	24.75
	Sub-total- Non-current assets	2,355.07	3,009.44
2	Current assets		
	(a) Inventories	201.94	161.18
	(b) Financial Assets		
	(i) Current Investments	40.07	55.47
	(ii) Trade Receivables	84.93	18.52
	(iii) Cash and Cash equivalents	166.74	13.73
	(iv) Loans	300.00	300.00
	(v) Other Financial Assets	45.35	29.65
	(c) Current Tax Assets (Net)	3.03	23.80
	(d) Other Current Assets	259.86	300.06
	Sub-total- Current assets	1,101.92	902.41
	TOTAL- ASEETS	3,456.99	3,911.85
B	EQUITY AND LIABILITIES		
1	Shareholders' Funds		
	(a) Share Capital	145.02	145.02
	(b) Other Equity	2,584.17	2,308.78
	Sub-total - Equity	2,729.19	2,453.80
2	Non- Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	518.84
	(b) Other Non-current Liabilities	-	-
	Sub-total - Non-current liabilities	-	518.84
3	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	545.41	810.22
	(ii) Trade Payables :		
	(A) total outstanding dues of micro enterprises and small enterprises; and	6.03	3.38
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	39.22	32.01
	(iii) Other Financial Liabilities	3.02	14.25
	(b) Other current liabilities	81.78	28.15
	(c) Provisions	52.34	51.20
	Sub-total - Current liabilities	727.80	939.21
	TOTAL - EQUITY AND LIABILITIES	3,456.99	3,911.85

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CEETA INDUSTRIES LIMITED

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Unaudited Cash Flow Statement for the Half Year ended 30th September, 2024

		(Rs. in Lakh)	
SL. No.	PARTICULARS	Half Year ended 30-09-2024 (Unaudited)	Year ended 31-03-2024 (Audited)
A.	CASH FLOW FROM OPERATING ACTIVITIES:		
	Net profit before tax	368.03	(274.47)
	Adjustment for:		
	(Income)/ Loss from Investment (as per books)	(0.58)	(0.37)
	Loss / (Profit) on Sale of Fixed Assets	-	(8.59)
	Non-Cash Expenditure/ (income)	(0.03)	6.28
	Depreciation	50.09	98.00
	Dividend Received	-	-
	Interest Paid	29.43	140.42
	Interest received	(59.61)	(120.91)
	Operating profit before working capital charges	387.33	(159.64)
	Adjustments for Increase/ decrease in :		
	Trade Receivables	(66.41)	1.85
	Inventories	(40.76)	2.69
	Trade Payables	9.86	(64.95)
	Other Bank Balances	-	0.24
	Other Non-Current and Current Financial Assets	126.97	(5.44)
	Non-Current and Current Loans	482.50	-
	Other Non-Current and Current Assets	20.67	24.31
	Other Non-Current and Current Financial Liabilities	(11.23)	14.07
	Other Current Liabilities and Provisions	54.77	2.67
	Cash Generated from Operation	963.70	(184.20)
	Less: Direct Tax Paid (Net of refund, if any)	40.86	(15.19)
	Cash Flow before extraordinary items	922.84	(169.01)
	Extraordinary items	283.10	-
	Net cash flow from operating activities(A)	639.74	(169.01)
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of fixed assets including Capital W.I.P.	(34.35)	(43.86)
	Net Sale /(Purchase) of non-current and current Investments	16.24	(14.25)
	Sale of fixed assets	-	9.93
	Income from Extraordinary items	283.10	-
	Profit/(Loss) on sale of investment (actual)	1.75	2.49
	Interest Received	59.61	120.91
	Net cash used in investing activities (B)	326.35	75.22
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Interest Paid	(29.43)	(140.42)
	Proceeds from non-current and current borrowings	(783.65)	169.42
	Net Cash Flow from Financing Activities(C)	(813.08)	29.00
	Net Increase in cash and cash equivalent (A+B+C)	153.01	(64.79)
	Cash and Cash equivalent as at beginning of the year	13.73	78.52
	Cash and Cash equivalent as at end of the year	166.74	13.73

Note: - The Above statement of cash flow has been prepared under the indirect method as set out in Ind AS 7 "Statement of cash Flow" and Figures in brackets represent cash outflows

Notes:

- 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.
- The above results have been reviewed by Audit Committee and taken on record at the Meeting of Board of Directors held on 14th November, 2024.
- There is no effect on profit of the company on regrouping or reclassification of Previous periods' figures.
- 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, 2024.
- The figures for last quarter are the balancing figures between audited figures of six month ended 30th September, 2024 and the published unaudited figures for three months ended 30th June, 2024.

For CEETA INDUSTRIES LIMITED

K.M. Poddar

Managing Director (DIN-00028012)

Place : Kolkata

Dated : 14/11/2024



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


U K Senapati
Partner
M No: 058084
UDIN:24058084BKDFWO3589



Place: Kolkata
Date: November 14, 2024