

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/ 093

Date: 12.11.2021

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

Dear Sirs,

Sub: Outcome of Board Meeting - Unaudited Financial Results for the quarter and half year ended on 30th September, 2021.

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 quarter and half year ended on 30th September, 2021.

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, Meenee Avenue Road, Ulsoor, Bangalore - 560042, India. Ph.: 080-48511585/586, E-mail : ceeta.blr@gmail.com

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CEETA INDUSTRIES LIMITED

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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, 2021

SL. NO	PARTICULARS	Quarter ended			6 months ended		Year Ended 31-03-2021 Audited
		30-09-2021 Un-audited	30-06-2021 Un-audited	30-09-2020 Un-audited	30-09-2021 Un-audited	30-09-2020 Un-audited	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Revenue from Operation	20.00	10.87	16.19	30.87	50.19	147.06
2	Other Income	68.37	42.72	47.23	111.09	106.07	214.49
3	TOTAL INCOME (1+2)	88.37	53.59	63.42	141.96	156.26	361.55
4	Expenses:						
	a) Cost of Raw material consumed	-	-	10.56	-	28.95	57.83
	b) Purchase of Stock-in- Trade	3.99	-	7.44	3.99	15.07	51.28
	c) Change in Inventories of Finished Goods/ WIP	14.28	2.69	(10.38)	16.97	(14.34)	(14.51)
	d) Employees Benefit expenses	17.10	14.74	11.37	31.84	22.82	63.77
	e) Finance Costs	0.99	1.68	2.31	2.67	4.59	8.11
	f) Depreciation and amortisation expenses	3.20	2.89	2.57	6.09	5.10	10.25
	g) Other Expenses	22.45	16.63	27.89	39.08	55.41	131.34
	TOTAL EXPENSES	62.01	38.63	51.76	100.64	117.60	308.07
5	Profit/ (Loss) from operation before exceptional Items and Tax (1-2)	26.36	14.96	11.66	41.32	38.66	53.48
6	Exceptional Items [Income / (Expenses)]	-	-	-	-	-	-
7	Profit/(Loss) before Tax (5+6)	26.36	14.96	11.66	41.32	38.66	53.48
8	Tax Expenses						
	a) Current Tax	4.11	2.33	1.82	6.44	6.03	8.34
	b) MAT Credit Utilised / (entitlement)	4.30	-	-	4.30	-	-
	c) Deffered Tax	-	-	-	-	-	(1.59)
	d) Income tax for earlier year	-	-	-	-	-	-
9	Net Profit/(Loss) for the period after Tax	17.95	12.63	9.84	30.58	32.63	46.73
10	Other Comprehensive Income						
	a) Items that will not be reclassified to Profit & Loss						
	Change in Market Value of Investments	43.94	4.73	6.75	48.67	14.31	20.82
	Less: Tax impact of above item	7.48	0.74	1.05	8.22	2.23	3.24
		36.46	3.99	5.70	40.45	12.08	17.58
	b) Items that will be reclassified to Profit and Loss	-	-	-	-	-	-
	Other Comprehensive Income	36.46	3.99	5.70	40.45	12.08	17.58
11	Total Comprehensive Income for the period (9+10)	54.41	16.62	15.54	71.03	44.71	64.31
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	-	-	-	-	-	2,419.98
14	Earning Per Share (EPS) (of Re. 1/- each)						
	Basic and Diluted (not annualised)	0.12	0.09	0.07	0.21	0.23	0.32

(Rs. in Lakh)

SEGMENTWISE REVENUE, RESULTS AND CAPITAL EMPLOYED

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
I	Segment Revenue						
	(a) Granite	21.75	-	11.70	21.75	27.25	105.16
	(b) Other Operations	66.62	53.59	51.72	120.21	129.01	256.39
	Total Revenue	88.37	53.59	63.42	141.96	156.26	361.55
II	Segment Result						
	(before Interest and Tax)						
	(a) Granite	1.98	(13.66)	(13.42)	(11.68)	(18.57)	(38.62)
	(b) Other Operations	5.34	7.76	(1.19)	13.10	7.34	6.31
		7.32	(5.90)	(14.61)	1.42	(11.23)	(32.31)
	Less : (i) Interest Paid / (Received) (net)	(39.87)	(33.23)	(41.12)	(73.10)	(85.60)	(162.32)
	(ii) Un-allocable expenses (net of un-allocable income)	20.83	12.37	14.85	33.20	35.71	76.53
	Total Profit before Tax	26.36	14.96	11.66	41.32	38.66	53.48
III	Capital Employed						
	(Segment Assets - Segment Liabilities)						
	(a) Granite	96.12	96.32	90.79	96.12	90.79	118.03
	(b) Other Operations	12.59	12.37	319.55	12.59	319.55	12.19
	(c) Unallocable Net Assets / (Liabilities)	2,617.27	2,468.94	2,140.56	2,617.27	2,140.56	2,434.78
	Total	2,725.98	2,577.63	2,550.90	2,725.98	2,550.90	2,565.00

(Rs. in Lakh)



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(Rs. in Lakh)

STATEMENT OF ASSETS & LIABILITIES AS ON 30-09-2021			
Sl. No	PARTICULARS	Half Year ended 30-09-2021 (Unaudited)	Year ended 31-03-2021 (Audited)
A	ASSETS		
1	Non- Current assets		
	(a) Property, Plant and equipments		
	(i) Tangible Assets	89.80	70.95
	(ii) Capital Work-in-Progress	8.11	5.76
	(b) Financial Assets		
	(i) Non-current investments	174.76	1.34
	(ii) Loans	1,431.79	1,496.57
	(iii) Other Financial Assets	10.03	15.29
	(c) Deferred tax assets (net)	-	1.60
	(d) Other non-current Assets	21.88	21.88
	Sub-total- Non-current assets	1,736.37	1,613.39
2	Current assets		
	(a) Inventories	0.15	17.12
	(b) Financial Assets		
	(i) Current investments	658.54	806.20
	(ii) Trade receivables	24.48	61.72
	(iii) Cash and Cash equivalents	22.76	29.94
	(iv) Other Bank Balances	-	-
	(v) Loans	47.00	110.50
	(vi) Other Financial Assets	151.56	-
	(c) Other Current Assets	111.01	26.89
	(d) Current Tax Assets (Net)	20.01	19.06
	Sub-total- Current assets	1,035.51	1,071.43
	TOTAL- ASEETS	2,771.88	2,684.82
B	EQUITY AND LIABILITIES		
1	Shareholders' Funds		
	(a) Share Capital	145.02	145.02
	(b) Other Equity	2,580.96	2,419.98
	Sub-total - Equity	2,725.98	2,565.00
2	Non- Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	76.54
	(b) Deferred Tax Liabilities (net)	6.62	-
	(b) Other Non-current Liabilities	-	-
	Sub-total - Non-current liabilities	6.62	76.54
3	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade Payables	2.94	7.18
	(iii) Other Financial Liabilities	-	-
	(b) Other current liabilities	14.61	13.62
	(c) Provisions	21.73	22.48
	(d) Current Tax Liabilities (net)	-	-
	Sub-total - Current liabilities	39.28	43.28
	TOTAL - EQUITY AND LIABILITIES	2,771.88	2,684.82

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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, 2021 (Rs. in Lakh)			
SL. No.	PARTICULARS	Half Year ended 30-09-2021 (Unaudited)	Year ended 31-03-2021 (Audited)
		Rs.	Rs.
A.	CASH FLOW FROM OPERATING ACTIVITIES:		
	Net profit before interest, tax and extraordinary items	43.99	61.39
	Adjustment for:		
	(Income)/ Loss from Investment	(11.46)	(5.68)
	Loss / (Profit) on Sale of Fixed Assets	(21.02)	(26.23)
	Non-Cash Expenditure	-	6.19
	Depreciation	6.09	10.25
	Dividend Received	(0.74)	(7.86)
	Interest received	(75.77)	(170.23)
	Operating profit before working capital charges	(58.91)	(132.17)
	Adjustments for Increase/ decrease in :		
	Trade Receivables	37.24	(63.58)
	Inventories	16.97	14.44
	Trade Payables	(4.24)	(3.09)
	Other Non-Current and Current Financial Assets	(146.30)	10.44
	Non-Current and Current Loans	128.28	519.66
	Other Non-Current and Current Assets	1.54	13.87
	Other Non-Current and Current Financial Liabilities	-	(50.17)
	Other Current Liabilities and Provisions	0.24	8.62
	Cash Generated from Operation	(25.18)	318.02
	Less: Direct Tax Paid (Net of refund, if any)	7.40	12.25
	Cash Flow before extraordinary items	(32.58)	305.77
	Extraordinary items	-	-
	Net cash flow from operating activities(A)	(32.58)	305.77
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of fixed assets including Capital W.I.P.	(28.81)	(8.52)
	Net Sale /(Purchase) of non-current and current Investments	22.91	(514.61)
	Maturity/(Investment) in Fixed deposits	-	3.50
	Sale of fixed assets	22.55	45.39
	Dividend Received	0.74	7.86
	Profit / (Loss) on sale of investment	11.46	5.68
	Interest Received	75.77	170.23
	Net cash used in investing activities (B)	104.62	(290.47)
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Interest Paid	(2.67)	(7.91)
	Proceeds from non-current and current borrowings	(76.54)	(5.49)
	Net Cash Flow from Financing Activities(C)	(79.21)	(13.40)
	Net Increase in cash and Cash equivalent(A+B+C)	(7.17)	1.90
	Cash and Cash equivalent as at beginning of the year	29.93	28.03
	Cash and Cash equivalent as at end of the year	22.76	29.93
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 12th November, 2021.			
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, 2021			
		For Ceeta Industries Limited Sd/- K.M. Poddar Managing Director (DIN-00028012)	
Place : Kolkata Dated : 12/11/2021			



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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, 2021. 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: 12.11.2021



**For Ruwatia & Associates
Chartered Accountants**


(CA Mukesh Kumar Ruwatia)
Proprietor
Membership No.060231
UDIN: 21060231AAAACQ8305