CITURGIA BIOCHEMICALS LIMITED

Regd. Office: 6/C, Ostwal Park Building No. 4, Chsl, Near Jesal Park, Jain Temple, Bhayandar East, Thane-401105, Maharashtra**. CIN:** L24100MH1974PLC017773
Website: www.citurgiabiochemicals.com**; E-mail id**: citurgia_bio@yahoo.com

To, **Date: 27.05.2024**

Listing Department,
BSE Limited
PJ, Towers, Dalal Street,
Mumbai-400001
Scrip Code: 506373
Scrip ID: CITURGIA

Sub: Submission of Revised Audited Financial Results for the quarter and year ended on 31ST March, 2024.

Dear Sir/ Ma'am,

Please find enclosed herewith revised audited Financial Results along with the Audit Report for the quarter and year ended on 31st March, 2024 along with cash flow statement approved by the Board of Directors in their meeting held on 22nd May, 2024, pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

In this regard, we would like to inform you that there are no changes in figures as submitted via dated 22.05.2024. As query raised by Exchange, we are mentioning the time of meeting start and end.

Meeting started at 17.10 P.M and Concluded at 18.10 P.M.

Please update the same in your records.

Thanking You

FOR CITURGIA BIOCHEMICALS LIMITED

KASHI NATH
WHOLE TIME DIRECTOR
DIN No. 02072952

Amount in Lakhs

Statement of Audited Financial Results for Year ended 31.03.2024

	Particulars	Quarter Ended			Year Ended	
		3 Months Ended	Preceding 3 Months Ended	Corresponding 3 Months Ended	Current Year Ended	Previous Year Ended
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I.	Total Income from Operations	-	-	-	-	-
II.	Other Income	-	-	-	-	-
III.	**Total Revenue (I+II)**	**-**	**-**	**-**	**-**	**-**
IV.	**Expenses**					
	a) Cost of Materials consumed		-	-	-	-
	b) Purchase of Stock-in-trade	-	-	-	-	-
	c) Changes in inventories of finished goods, WIP and stock in trade	-	-	-	-	-
	d) Employee benefits expenses	5.10	4.40	4.40	16.90	16.20
	e) Depreciation and amortisation expenses	5.73	5.73	5.73	22.56	22.56
	f) Other expenses	2.38	0.61	4.33	8.10	4.86
	Total Expenses	**13.21**	**10.74**	**14.46**	**47.56**	**43.62**
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-V)	**(13.21)**	**(10.74)**	**(14.46)**	**(47.56)**	**(43.62)**
VI	Exceptional Items	-	-	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (VI-VII)	(13.21)	(10.74)	(14.46)	(47.56)	(43.62)
VIII	Extraordinary items	-	-	-	-	-
IX	Profit/(Loss) before tax (VIII-IX)	(13.21)	(10.74)	(14.46)	(47.56)	(43.62)
X	Tax expenses					
	a) Current Tax	-	-	-	-	-
	a) Income Tax Adjustment	-	-	-	-	-
	a) MAT Credit Entitlement	-	-	-	-	-
	b) Deferred Tax Liabilities / (Assets)	-	-	-	-	-
XI	Profit (Loss) for the period from continuing operations (IX-X)	(13.21)	(10.74)	(14.46)	(47.56)	(43.62)
XII	Profit/(loss) from discontinuing operations	-	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-	-
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-
XV	Profit (Loss) for the period (XI + XIV)	(13.21)	(10.74)	(14.46)	(47.56)	(43.62)
XVI	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-

XVII	Total Comprehensive Income for the period (XV+XVI) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	(13.21)	(10.74)	(14.46)	(47.56)	(43.62)
XVIII	Earnings per equity share (for continuing operation):					
	(1) Basic	(0.000)	(0.000)	0.021	(0.000)	0.123
	(2) Diluted	(0.000)	(0.000)	0.021	(0.000)	0.123
XIX	Earnings per equity share (for discontinued operation):					
	(1) Basic	-	-	-	-	-
	(2) Diluted	-	-	-	-	-
XX	Earning Per Share (for discontinued & continuing operations)					
	a) Basic	(0.000)	(0.000)	0.021	(0.000)	0.123
	b) Diluted	(0.000)	(0.000)	0.021	(0.000)	0.123

FOR CITURGIA BIOCHEMICALS LIMITED

KASHI NATH
WHOLE TIME DIRECTOR
DIN No. 02072952

STATEMENT OF ASSETS AND LIABILITIES AS AT 31.03.2024			
		Amount in Lakhs	
S. No.	Particulars	As at 31.03.2024	As at 31.03.2023
		Audited	Audited
A	**ASSETS**		
1	**Non- Current Assets**		
	(a) Property, Plant and Equipment	84.68	107.24
	(b) Capital Work-in-Progress	-	-
	(c) Other Intangible Assets	-	-
	(d) Financial Assets		
	(i) Investments	0.02	0.02
	(ii) Loan & Advances	189.25	184.25
	(iii) Other financial assets	-	-
	(e) Deferred tax assets (net)	-	-
	(f) Other Non-Current Assets	-	-
	Total Non-Current Assets	**273.94**	**291.51**
2	**Current Assets**		
	(a) Inventories	806.63	806.63
	(b) Financial Assets		
	(i) Trade Receivables	-	-
	(ii) Cash and Bank equivalents	10.47	7.84
	(iii) Bank balances other than (ii) above	-	-
	(iv) Loan & Advances	3.02	3.02
	(v) Investment	-	-
	(c) Other Current Assets	10.08	10.08
	Total Current Assets	**830.21**	**827.57**
	TOTAL ASSETS	**1,104.15**	**1,119.08**
	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share Capital	2,641.91	2,641.91
	(b) Other Equity	-3,548.76	-3,501.20
	(c) Money received against share warrants	250.00	250.00
	Total Equity	**-656.85**	**-609.29**
B	**Liabilities**		
1	**Non-Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	673.56	651.76

	(b) Deferred Tax Liabilities (Net)	171.06	171.06
	(c) Other Non-Current Liabilities	11.73	11.73
	Total Non-Current Liabilities	**856.35**	**834.55**
2	**Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	3.40	3.40
	(ii) Trade Payables	363.12	363.12
	(iii) Other Financial Liabilities	-	-
	(b) Other Current Liabilities	487.12	476.29
	(c) Provisions	51.01	51.01
	Total Current Liabilities	**904.66**	**893.83**
	TOTAL EQUITY AND LIABILITIES	**1,104.15**	**1,119.08**

Notes: -

1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on May 22, 2024.

2) The Figures are subject to Audit report issued by the statutory auditors of the company.

3) The previous period figures have been rearranged / regrouped, wherever necessary to confirm to current period classifications.

4) The Financial Results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Companies Act, 2013, read with relevant rules there under in terms of Regulation 33 of SEBI (Listing and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

FOR CITURGIA BIOCHEMICALS LIMITED



KASHI NATH
WHOLE TIME DIRECTOR
DIN No. 02072952

Cash Flow Statement for the year ended 31st, March 2024		
	Amount in Lakhs	
Particulars	**As at 31.03.2024**	**As at 31.03.2023**
(A)CASH FLOW FROM OPERATING ACTIVITIES:-		
1.Net profit before tax	(47.56)	(43.62)
2.**Adjustment for:**		
Add: Depreciation & Amortization Expenses	22.56	22.56
Add: Amortization Expenses / Written off	-	-
Less: Other Income	-	-
Operating Profit before Working capital changes	**(25.00)**	**(21.06)**
3.Working Capital Changes:		
Decrease (Increase) in Trade & Other Receivables	-	-
Decrease (Increase) in Inventories	-	-
Decrease (Increase) in Other Current Assets	-	-
Decrease (Increase) in Other Non-Current Assets	-	-
Increase (Decrease) in Trade & Other Payables	-	-
Increase (Decrease) in Current Liabilities & Provisions	10.83	14.30
Increase (Decrease) in Other Current Liabilities	-	-
Net Changes in Working Capital	**10.83**	**14.30**
Cash Generated from Operations	**(14.17)**	**(6.76)**
Adjustment of Taxes	-	-
Net Cash Flow from Operating Activities (A)	**(14.17)**	**(6.76)**
(B.) CASH FLOW FROM INVESTING ACTIVITIES :		
Purchase of Property, Plant & Equipment	-	-
Non-Current Financial Assets		
(Increase) Decrease in Loans & Advances	(5.00)	3.60
Current Financial Assets		

(Increase) Decrease in Loans & Advances	-	-
Other Income	-	-
(Increase) Decrease in Current Investments	-	-
Net Cash Flow from Investing Activities (B)	**(5.00)**	**3.60**
(C.) CASH FLOW FROM FINANCING ACTIVITIES :		
Issue of share capital and Proceeds from Share Application Money	-	-
Non-Current Financial Assets		
Increase / (Decrease) in Borrowings	21.80	5.60
Current Financial Assets		
Increase / (Decrease) in Borrowings	-	-
Increase in Preliminary expenses	-	-
Net Cash Flow from Financing Activities (C)	**21.80**	**5.60**
Net Increase / (Decrease) in Cash & Cash Equivalents (A-B+C)	**2.63**	**2.44**
Cash and cash equivalents at the beginning of the year / Period	**7.84**	**5.40**
Cash and cash equivalents at the end of the year/ Period	**10.47**	**7.84**

*** Note: The above Cash Flow Statement has been prepared under "Indirect Method" as set out in the Accounting Standard**

FOR CITURGIA BIOCHEMICALS LIMITED

KASHI NATH
WHOLE TIME DIRECTOR
DIN No. 02072952

CITURGIA BIOCHEMICALS LIMITED

Regd. Office: 6/C, Ostwal Park Building No. 4, Chsl, Near Jesal Park, Jain Temple, Bhayandar East, Thane-401105, Maharashtra**. CIN:** L24100MH1974PLC017773
Website: www.citurgiabiochemicals.com**; E-mail id**: citurgia_bio@yahoo.com

Declaration of Unmodified Audit Report Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

I, KASHI NATH JHA, Director of CITURGIA BIOCHEMICALS LIMITED having its registered office at 6/C, Ostwal Park Building No. 4, Chsl, Near Jesal Park, Jain Temple, Bhayandar East, Thane-401105, Maharashtra hereby declare that Statutory Auditors of the Company, have issued an Audit Report with unmodified opinion on Audited Financial Results of the Company for the quarter and year ended 31st March, 2024.

This declaration is given pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosures) Requirements, 2015, as amended and circular no. CIR/CFD/CMD/56//2016 dated May 27, 2016.

We request you to kindly take the above information on record.

FOR CITURGIA BIOCHEMICALS LIMITED

KASHI NATH
WHOLE TIME DIRECTOR
DIN No. 02072952

M/S G.P.KESHRI & ASSOCIATES

Chartered Accountants

Auditor's Report On Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO,
THE BOARD OF DIRECTORS
M/S CITURGIA BIOCHEMICALS LIMITED

We have audited the quarterly financial results of **M/S CITURGIA BIOCHEMICALS LIMITED** for the quarter ended 31.03.2024 and the year to date results for the period 01.04.2023 to 31.03.2024, 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 modified by circular no. CIR/CFD/FAC/62/2016 dated July 05, 2016

These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34)for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:



i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

ii. give a true and fair view of the net profit and other financial information for the quarter ended 31.03.2023 and the year to date results for the period 01.04.2023 to 31.03.2024.

For M/s G.P.Keshri & Associates
Chartered Accountants

G.P KESHRI & ASSOCIATES ★ Chartered Accountants ★ New Delhi

CA. Gopal Prasad Keshri
Partner
FRN: 017251N
M.NO: 098476

Date: 22.05.2024
Place: Delhi
UDIN: 24098476BKHJQV7075