



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.citurgiabio.com; E-mail id: citurgia_bio@yahoo.com

Date: 27.07.2023

To,

**BSE Limited
P J Towers, Dalal Street
Mumbai – 400001
Scrip Code: 506373,
Scrip ID: CITURGIA**

Sub: Submission of Audited Financial Results for Quarter and year ended 31st March, 2023.

Dear Sir/Madam,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, Please find enclosed herewith Standalone audited Financial Results for the quarter and year ended on 31st March, 2023 along with Audit Report and Cash Flow Statement, approved by the Board of Directors in their meeting held on 30th May, 2023.

Also find enclosed attachment of Declaration of Unmodified Audit Report Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the year ended on 31.03.2023.

Please update the same in your records.

FOR CITURGIA BIOCHEMICALS LIMITED


KASHI NATH
DIRECTOR
DIN No. 08092918


Statement of Audited Financial Results for Quarter and Year ended 31.03.2023

Amount in Lakhs

Particulars		Quarter Ended			Year Ended	
		3 Months Ended	Preceding 3 Months Ended	Corresponding 3 Months Ended	Current Year Ended	Previous Year Ended
		31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
		(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	4.40	4.40	4.11	16.20	15.91
	e) Depreciation and amortisation expenses	5.73	5.73	5.73	22.56	22.56
	f) Other expenses	4.33	0.13	1.17	4.86	1.94
	Total Expenses	14.46	10.26	11.01	43.62	40.41
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-V)	(14.46)	(10.26)	(11.01)	(43.62)	(40.41)
VI	Exceptional Items	-	-	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (VI-VII)	(14.46)	(10.26)	(11.01)	(43.62)	(40.41)
VIII	Extraordinary items	-	-	-	-	-
IX	Profit/(Loss) before tax (VIII-IX)	(14.46)	(10.26)	(11.01)	(43.62)	(40.41)
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)	(14.46)	(10.26)	(11.01)	(43.62)	(40.41)
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)	(14.46)	(10.26)	(11.01)	(43.62)	(40.41)
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)	(14.46)	(10.26)	(11.01)	(43.62)	(40.41)
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	-	-	0.021	-	0.123
	(2) Diluted	-	-	0.021	-	0.123
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
DIRECTOR
DIN No. 08092918

Date : 30.05.2023

Place : Mumbai

STATEMENT OF ASSETS AND LIABILITIES AS AT 31.03.2023

		Amount in Lakhs	
S. No.	Particulars	As at 31.03.2023	As at 31.03.2022
		Audited	Audited
A	ASSETS		
1	Non- Current Assets		
	(a) Property, Plant and Equipment	107.24	129.80
	(b) Capital Work-in-Progress	-	-
	(c) Other Intangible Assets	-	-
	(d) Financial Assets		
	(i) Investments	0.02	0.02
	(ii) Loan & Advances	184.25	179.45
	(iii) Other financial assets	-	-
	(e) Deferred tax assets (net)	-	-
	(f) Other Non-Current Assets	-	-
	Total Non-Current Assets	291.51	309.27
2	Current Assets		
	(a) Inventories	806.63	806.63
	(b) Financial Assets		
	(i) Trade Receivables	-	-
	(ii) Cash and Bank equivalents	7.84	5.40
	(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	827.57	825.13
	TOTAL ASSETS	1,119.08	1,134.40
	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share Capital	2,641.91	2,641.91
	(b) Other Equity	-3,501.20	-3,457.58
	(c) Money received against share warrants	250.00	250.00
	Total Equity	-609.29	-565.67
B	Liabilities		
1	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	651.76	646.16
	(b) Deferred Tax Liabilities (Net)	171.06	171.06
	(c) Other Non-Current Liabilities	11.73	11.73
	Total Non-Current Liabilities	834.55	828.95
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	476.29	453.59
	(c) Provisions	51.01	51.01
	Total Current Liabilities	893.83	871.13
	TOTAL EQUITY AND LIABILITIES	1,119.08	1,134.40

NOTES :


1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 30th May 2023.

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

3. The financial results are subject to the Audit Report issued by the statutory auditors of the company.

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
DIRECTOR
DIN No. 08092918

Date : 30.05.2023

Place: Mumbai

Cash Flow Statement for the year ended 31st, March 2023

Particulars	Amount in Lakhs	
	As at 31.03.2023	As at 31.03.2022
<u>(A) CASH FLOW FROM OPERATING ACTIVITIES:-</u>		
1.Net profit before tax	(43.62)	(40.41)
2.Adjustment for:		
<u>Add:</u> Depreciation & Amortization Expenses	22.56	22.56
<u>Add:</u> Amortization Expenses / Written off	-	-
<u>Less:</u> Other Income	-	-
Operating Profit before Working capital changes	(21.06)	(17.85)
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	14.30	15.00
Increase (Decrease) in Other Current Liabilities	-	-
Net Changes in Working Capital	14.30	15.00
Cash Generated from Operations	(6.76)	(2.85)
<u>Adjustment of Taxes</u>	-	-
Net Cash Flow from Operating Activities (A)	(6.76)	(2.85)
<u>(B.) CASH FLOW FROM INVESTING ACTIVITIES :</u>		
Purchase of Property, Plant & Equipment	-	-
<u>Non Current Financial Assets</u>		
(Increase) Decrease in Loans & Advances	3.60	1.40
<u>Current Financial Assets</u>		
(Increase) Decrease in Loans & Advances	-	-
Other Income	-	-
(Increase) Decrease in Current Investments	-	-
Net Cash Flow from Investing Activities (B)	3.60	1.40
<u>(C.) CASH FLOW FROM FINANCING ACTIVITIES :</u>		
Issue of share capital and Proceeds from Share Application Money	-	-
<u>Non-Current Financial Assets</u>		
Increase / (Decrease) in Borrowings	5.60	-
<u>Current Financial Assets</u>		
Increase / (Decrease) in Borrowings	-	-
Increase in Preliminary Expenses	-	-
Net Cash Flow from Financing Activities (C)	5.60	-
Net Increase / (Decrease) in Cash & Cash Equivalents (A-B+C)	2.44	(1.45)

Cash and cash equivalents at the beginning of the year / Period	5.40	6.85
Cash and cash equivalents at the end of the year/ Period	7.84	5.40
* 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
DIRECTOR
DIN No. 08092918

Date : 30.05.2023
Place: Mumbai

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

I, **KASHI NATH**, one of the Directors 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 MH 401105 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, 2023.

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.

This is submitted for your record.

FOR CITURGIA BIOCHEMICALS LIMITED


KASHI NATH
DIRECTOR
DIN No. 08092918

Date : 30.05.2023

Place: Mumbai