



CITURGIA BIOCHEMICALS LIMITED

Regd. Office: Office No. 427, A-Wing, 4th Floor Floor, Mainframe Premises C.S.L Royal Palms, Aareymilk Colony, Goregaon East, Mumbai-400065 Maharashtra, CIN: L24100MH1974PLC017773
Website: www.citurgiabiochemicals.com; E-mail id: citurgia_bio@yahoo.com

To,

Date: 09.06.2025

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

Sub: Submission of Audited Financial Results for the quarter and year ended on 31st March, 2025.

Dear Sir/ Ma'am,

Please find enclosed herewith audited Financial Results along with the Audit Report for the quarter and year ended on 31st March, 2025 along with cash flow statement approved by the Board of Directors in their meeting held on 30th May, 2025, pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

Meeting started at 05.00 P.M and Concluded at 05.40 P.M.

Please update the same in your records.

Thanking You

FOR CITURGIA BIOCHEMICALS LIMITED


KASHI NATH
WHOLE TIME DIRECTOR
DIN No. 02072952



Statement of Audited Financial Results for the quarter and year ended 31.03.2025

Particulars		Quarter Ended			Year Ended	
		3 Months Ended	Preceding 3 Months Ended	Corresponding 3 Months Ended	Current Year Ended	Previous Year Ended
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		(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	5.10	16.90	16.90
	e) Depreciation and amortization expenses	5.73	5.73	5.73	22.56	22.56
	f) Other expenses	1.10	0.30	2.38	2.84	8.10
	Total Expenses	11.93	10.43	13.21	42.31	47.56
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-V)	(11.93)	(10.43)	(13.21)	(42.31)	(47.56)
VI	Exceptional Items	-	-	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (VI-VII)	(11.93)	(10.43)	(13.21)	(42.31)	(47.56)
VIII	Extraordinary items	-	-	-	-	-
IX	Profit/(Loss) before tax (VIII-IX)	(11.93)	(10.43)	(13.21)	(42.31)	(47.56)
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)	(11.93)	(10.43)	(13.21)	(42.31)	(47.56)
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)	(11.93)	(10.43)	(13.21)	(42.31)	(47.56)
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)	(11.93)	(10.43)	(13.21)	(42.31)	(47.56)
XVIII	Earnings per equity share (for continuing operation):					
	(1) Basic	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)
	(2) Diluted	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)
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
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DIN No. 02072952

STATEMENT OF ASSETS AND LIABILITIES AS AT 31.03.2025			
S. No.	Particulars	Figures In Lakh	
		As at 31.03.2025	As at 31.03.2024
		Audited	Audited
A	ASSETS		
1	<u>Non- Current Assets</u>		
	(a) Property, Plant and Equipment	62.11	84.68
	(b) Capital Work-in-Progress	-	-
	(c) Other Intangible Assets	-	-
	(d) Financial Assets		
	(i) Investments	0.02	0.02
	(ii) Loan & Advances	182.65	189.25
	(iii) Other financial assets	-	-
	(e) Deferred tax assets (net)	-	-
	(f) Other Non-Current Assets	-	-
	Total Non-Current Assets	244.78	273.94
2	Current Assets		
	(a) Inventories	806.63	806.63
	(b) Financial Assets		
	(i) Trade Receivables	-	-
	(ii) Cash and Bank equivalents	11.88	10.47
	(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	831.62	830.21
	TOTAL ASSETS	1,076.40	1,104.15
	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share Capital	2,641.91	2,641.91
	(b) Other Equity	-3,591.07	-3,548.76
	(c) Money received against share warrants	250.00	250.00
	Total Equity	-699.16	-656.85
B	Liabilities		
1	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	679.96	673.56
	(b) Deferred Tax Liabilities (Net)	171.06	171.06
	(c) Other Non-Current Liabilities	11.73	11.73
	Total Non-Current Liabilities	862.75	856.35
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	495.28	487.12
	(c) Provisions	51.01	51.01
	Total Current Liabilities	912.81	904.66
	TOTAL EQUITY AND LIABILITIES	1,076.40	1,104.15

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 30, 2025.

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 31 st March 2025		
	Figures in Lakh	
Particulars	As at 31.03.2025	As at 31.03.2024
<u>(A) CASH FLOW FROM OPERATING ACTIVITIES:-</u>		
1.Net profit before tax	(42.31)	(47.56)
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	(19.74)	(25.00)
<u>3.Working Capital Changes:</u>		
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	8.16	10.83
Increase (Decrease) in Other Current Liabilities	-	-
Net Changes in Working Capital	8.16	10.83
<u>Cash Generated from Operations</u>	(11.59)	(14.17)
Adjustment of Taxes	-	-
Net Cash Flow from Operating Activities (A)	(11.59)	(14.17)
<u>(B.) CASH FLOW FROM INVESTING ACTIVITIES :</u>		
Purchase of Property, Plant & Equipment	-	-
<u>Non-Current Financial Assets</u>		
(Increase) Decrease in Loans & Advances	6.60	(5.00)
<u>Current Financial Assets</u>		
(Increase) Decrease in Loans & Advances	-	-
Other Income	-	-
(Increase) Decrease in Current Investments	-	-
Net Cash Flow from Investing Activities (B)	6.60	(5.00)
<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	6.40	21.80
<u>Current Financial Assets</u>		
Increase / (Decrease) in Borrowings	-	-
Increase in Preliminary Expenses	-	-

Net Cash Flow from Financing Activities (C)	6.40	21.80
Net Increase / (Decrease) in Cash & Cash Equivalents (A-B+C)	1.41	2.63
Cash and cash equivalents at the beginning of the year / Period	10.47	7.84
Cash and cash equivalents at the end of the year/ Period	11.88	10.47
* Note: The above Cash Flow Statement has been prepared under "Indirect Method" as set out in the Accounting Standard		

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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 Office No. 427, A-Wing, 4th Floor Floor, Mainframe Premises C.S.L Royal Palms, Aareymilk Colony, Goregaon East, Mumbai-400065 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, 2025.

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





G.P. KESHRI & ASSOCIATES

Chartered Accountants

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INDEPENDENT AUDITOR'S REPORT

TO
THE BOARD OF DIRECTORS
M/S CITURGIA BIOCHEMICALS LIMITED

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly financial results of M/S CITURGIA BIOCHEMICALS LIMITED for the quarter ended 31.03.2025 and the year to date results for the period from 01.04.2024 to 31.03.2025, 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 ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- Are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net loss and other comprehensive income and other financial information for the quarter ended 31.03.2025 as well as the year to date results for the period from 31.03.2024 to 31.03.2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and

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Ghaziabad(U.P.)

Dhanbad(Jharkhand)





We have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.



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**Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial

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results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

□ Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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



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

Date: 22.05.2025
Place: Delhi
UDIN: 25098476BMULPW7741

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