

# CURA TECHNOLOGIES LIMITED

CIN: L84120TG1991PLC013479

To,

Date: 12.11.2024

1. BSE Limited, P.J. Towers, Dalal Street, Mumbai-400001	2. National Stock Exchange of India Limited, Exchange Plaza, Bandra- Kurla Complex, Mumbai-400051
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Dear Sir/Madam,

**Sub: Outcome of Board Meeting held on 12.11.2024 under Regulation 33 and 30 of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015**

**Unit: Cura Technologies Limited (Scrip Code: 532332 / CURATECH)**

With reference to the subject cited, this is to inform the Exchanges that at the meeting of the Board of Directors of Cura Technologies Limited held on Tuesday, the 12.11.2024 at 05:00 p.m. at the registered office of the Company at Unit No. 604 B, Jain Sadhguru Capital Park, Beside Image Gardens, Madhapur, Shaikpet, Hyderabad, 500081- Telangana, the following were considered and approved:

1. Un-audited financial results for the quarter ended 30.09.2024. **(Enclosed)**
2. Limited Review Report for the quarter ended 30.09.2024. **(Enclosed)**

The meeting concluded at 06.40 p.m.

This is for the information and records of the Exchange.

Thanking you.

Yours sincerely,

**Yours sincerely,  
For Cura Technologies Limited**

Sangareddy  
eta Sai Kiran

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**S. Sai Kiran  
Whole time Director & CFO  
DIN: 09741325**

**Encl as above.**

REG.OFF: Unit No. 604 B, Jain Sadhguru Capital Park, Beside Image Gardens, Madhapur,  
Shaikpet, Hyderabad, 500081- TelanganaMail id: cs@curatechnologies.inMobile No.  
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**CURA TECHNOLOGIES LIMITED**

Unit No. 604 B, Jain Saduguru Capital Park, Beside Image Gardens, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081

CIN: L84120TG1991PLC013479

Email ID: cs@curatechnologies.in

Website: curatechnologies.in

**Statement of Standalone Unaudited Results for the Quarter ended 30<sup>th</sup> September 2024**

**(Rs. in Lakhs)**

Sl. No.	Particulars	Quarter Ended			Six month period ended		Year ended
		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	<b>INCOME:</b>						
	(a) Revenue from Operations						
	(b) Other Income						
	<b>Total Income</b>	-	-	-	-	-	-
2	<b>EXPENSES:</b>						
	(a) Cost of Material Consumed	-	-	-	-	-	-
	(b) Changes in Inventory of finished goods, Work-in-progress	-	-	-	-	-	-
	(c) Employee Benefit Expense	0.93	1.20	-	2.13	-	-
	(d) Finance Cost	-	-	-	-	-	-
	(e) Depreciation and Amortization expense	0.01	-	-	0.01	-	-
	(f) Other Expenses	0.84	13.34	77.66	14.18	77.66	94.07
	<b>Total Expenses</b>	<b>1.77</b>	<b>14.54</b>	<b>77.66</b>	<b>16.31</b>	<b>77.66</b>	<b>94.07</b>
3	Profit before exceptional items and tax	<b>-1.77</b>	<b>-14.54</b>	<b>-77.66</b>	<b>-16.31</b>	<b>-77.66</b>	<b>-94.07</b>
4	Add(+)/ Loss(-) Exceptional Items	-	-	-	-	-	-
5	Profit/ (Loss) before tax	<b>-1.77</b>	<b>-14.54</b>	<b>-77.66</b>	<b>-16.31</b>	<b>-77.66</b>	<b>-94.07</b>
6	Tax Expenses						
	Current Tax	-	-	-	-	-	-
	Deferred tax	-	-	-	-	-	-
7	<b>Profit(Loss) for the period/ year</b>	<b>-1.77</b>	<b>-14.54</b>	<b>-77.66</b>	<b>-16.31</b>	<b>-77.66</b>	<b>-94.07</b>
8	Other Comprehensive Income						
	<b>A</b> (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income Tax relating to the items that will not be reclassified to profit or loss	-	-	-	-	-	-
	<b>B</b> (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income Tax relating to the items that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Comprehensive Income for the period/ year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
9	Total Comprehensive Income for the period / year	<b>-1.77</b>	<b>-14.54</b>	<b>-77.66</b>	<b>-16.31</b>	<b>-77.66</b>	<b>-94.07</b>
10	Paid up Equity Share Capital (Face Value of Rs.10/- each)	195.00	195.00	955.50	195.00	955.50	195.00
11	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-153.18	-151.42	-959.97	-153.18	-959.97	-136.87
12	Earning per Equity Share						
	a) Basic (Amount in Rupees)	-0.091	-0.746	-0.813	-0.836	-0.813	-4.824
	b) Diluted (Amount in Rupees)	-0.091	-0.746	-0.813	-0.091	-0.813	-4.824

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**Notes:**

- 1 The Unaudited Financial Results are prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules thereunder, other accounting principles generally accepted in India and regulations issued by the Securities and Exchange Board of India ("SEBI").
- 2 The above un-audited financial results for the quarter ended September 30, 2024 were reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 12-11-2024.
- 3 The figures of the previous year/ periods have been re-grouped/re-classified, whenever necessary, for the purpose of comparison.
- 4 As per NCLT order dated 03.09.2023, the capital was reduced from Rs. 9,55,50,000/- divided into 95,55,000 equity shares of Re. 10/- to Rs. 34,02,980/- divided into 3,40,298 equity shares of Rs. 10/- each . Further, As on 21.02.2024, the Equity share capital was increased to Rs. Rs.1,95,00,000/- by allotting 16,09,720 equity shares of Rs.10/- each.
- 5 The Objects clause of the Company has been change pursuant to the resolution Plan approved by Hon'ble NCLT vide Orders dated 14.09.2023
- 6 The Financial Officer of the Company have certified in terms of Regulation 33(2)(a) of SEBI (LODR) Regulations, 2015 that the above financial results do not contain any false or misleading statements or figures and do not omit any material fact which make the statement and figures contained therein misleading.

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**CURA TECHNOLOGIES LIMITED**

Unit No. 604 B, Jain Saduguru Capital Park, Beside Image Gardens, Madhapur, Hyderabad, Shaikpet, Telangana, India,  
500081

CIN: L84120TG1991PLC013479

**Statement of Financial Position as at 30th September, 2024**

(Amount in lakhs)

Particulars	As at 30-09-2024 Unaudited	As at 31-03-2024 Audited
<b>ASSETS</b>		
<b>Non-current Assets</b>		
(a) Property, Plant and Equipment	-	-
(b) Capital work-in-progress	-	-
(c) Investment Property	-	-
(d) Goodwill	-	-
(e) Other Intangible assets	0.14	-
(f) Intangible assets under development	-	-
(g) Biological assets other than bearer plants	-	-
(h) Financial Assets:		
(i) Deferred Tax Assets (net)	-	-
	<b>0.14</b>	<b>-</b>
<b>Current Assets</b>		
(a) Inventories	-	-
(b) Financials Assets:		
(i) Investments	-	-
(ii) Trade receivables	-	-
(iii) Cash and Cash Equivalents	61.03	77.36
(iv) Bank balances other than (iii) above	-	-
(v) Loans	-	-
(c) Current Tax Assets (Net)	-	-
	<b>61.13</b>	<b>77.36</b>
<b>Total Assets</b>	<b>61.27</b>	<b>77.36</b>
<b>Equity and Liabilities</b>		
<b>Equity</b>		
Equity Share Capital	195.00	195.00
Other Equity	-153.18	-136.87
	<b>41.82</b>	<b>58.13</b>
<b>Liabilities</b>		
<b>Non-current Liabilities</b>		
(a) Financial Liabilities:		
(i) Borrowings	19.23	19.23
(ia) Lease liabilities	-	-
(ii) Trade Payables	-	-
(iii) Other Financial Liabilities	-	-
(b) Provisions	-	-
(c) Deferred Tax Liabilities (net)	-	-
	<b>19.23</b>	<b>19.23</b>
<b>Current Liabilities</b>		
(a) Financial Liabilities:		
(i) Borrowings	-	-
(ia) Lease liabilities	-	-
(ii) Trade Payables	-	-
(iii) Other Financial Liabilities	-	-
(b) Other Current Liabilities	-	-
(c) Provisions	-	-
(d) Current Tax Liabilities (Net)	0.23	-
	<b>0.23</b>	<b>-</b>
<b>Total Equity and Liabilities</b>	<b>61.27</b>	<b>77.36</b>

**For CURA TECHNOLOGIES LIMITED**

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Place: Hyderabad  
Date: 12.11.2024

Whole Time Director & CFO  
DIN: 09741325

**CURA TECHNOLOGIES LIMITED**

Unit No. 604 B, Jain Saduguru Capital Park, Beside Image Gardens, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081

CIN: L84120TG1991PLC013479

**Cashflow Statement for the year ended 30th September, 2024**

(Amount in lakhs)

Particulars	As at 30-09-2024 Unaudited	As at 31-03-2024 Audited
<b>CASH FROM OPERATING ACTIVITIES</b>		
(Loss)/Profit before tax and extraordinary items	-16.31	-94.07
<b>Adjustment for:</b>		
Income tax expense recognised in profit or loss		-
Finance costs recognised in profit or loss		-
Investment income recognised in profit or loss		-
Impairment loss recognised on trade receivables		-
Depreciation and amortisation of non-current assets	0.01	-
Amortisation of financial guarantee contracts		-
<b>Operating Profit before Working Capital Changes</b>	<b>-16.30</b>	<b>-94.07</b>
<b>Movement for Working Capital:</b>		
Increase in trade and other receivables	-	-
(Increase)/decrease in inventories		-
(Increase)/Decrease in short Term Loans & Advances		-
(Increase)/decrease in other Current assets	-0.09	-
Decrease in trade and other payables	0.23	-0.48
Increase/(decrease) in provisions		-6.90
(Decrease)/increase in other Current liabilities	-	
<b>Cash generated from operations</b>	<b>-16.17</b>	<b>-101.45</b>
- Income taxes paid		-
<b>Net Cash flow before extraordinary items</b>	<b>-16.17</b>	<b>-101.45</b>
- Extraordinary & Prior period items		-
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>-16.17</b>	<b>-101.45</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Interest received		-
Dividends received from associates		-
Amounts advanced to related parties		-
Repayments by related parties	-	-
Payments for property, plant and equipment	-0.15	-
Payments for investment in equity shares		-
Proceeds from disposal of investment property		-
Net cash outflow on acquisition of subsidiaries		-
<b>NET CASH FROM INVESTING ACTIVITIES</b>	<b>-0.15</b>	<b>-</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from issue of equity instruments of the Company	-	-
Repayment of borrowings	-	-2.79
Payment for debt issue costs	-	-
Proceeds from borrowings	-	19.22
Proceeds from directors	-	143.67
Dividends paid to owners of the Company		-
Interest paid		-
<b>NET CASH FROM FINANCING ACTIVITIES</b>	<b>-</b>	<b>160.10</b>
<b>NET INCREASE IN CASH &amp; CASH EQUIVALENTS</b>	<b>-16.32</b>	<b>58.66</b>
<b>Cash and cash equivalents at the beginning of the year 01.04.2024</b>	<b>77.36</b>	<b>19.64</b>
Effects of exchange rate changes on the balance of cash held in foreign currencies		
Bank balances written off due to resolution plan adjustment		-0.94
<b>Cash and cash equivalents at the end of the year as on 30.09.2024</b>	<b>61.03</b>	<b>77.36</b>

**For CURA TECHNOLOGIES LIMITED**

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Place: Hyderabad  
Date: 12.11.2024

S. Sai Kiran  
Whole Time Director & CFO  
DIN: 09741325



# PUNDARIKASHYAM AND ASSOCIATES

## CHARTERED ACCOUNTANTS

# 1-8-435/436, 2nd Floor, Durga Towers, Beside Rasoolpura Metro Station, Begumpet,  
Hyderabad, Telangana - 500016. Cell : 9440464339, Ph : 040-35175033

E-mail : info@pkas.in / infoong@pkas.in

**GSTIN : 36AAJFP6218J1ZY**

- Branches :
1. Door No. 76-14-243/1A, Vasavi Kalyana Mandapam Road, Sivalayam Centre, Bhavani Puram, Vijayawada - 12.
  2. 7-310, Shop No. 204, Padma Towers, South Bypass Road, Ongole, 523001.
  3. Flat No. 202, 2nd Floor, Vijaya Ganapathi Nilayam, Ayyappa Nagar, Murali Nagar, Near Masjid Junction, Visakhapatnam, Andhra Pradesh - 530007.

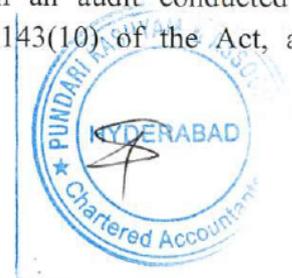
**INDEPENDENT AUDITORS' LIMITED REVIEW REPORT ON THE UNAUDITED  
QUARTERLY AND YEAR TO DATE FINANCIAL RESULTS OF THE COMPANY FOR  
THE PERIOD ENDED 30<sup>th</sup> SEPTEMBER 2024 PURSUANT TO THE REGULATION 33  
OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS)  
REGULATIONS, 2015 (AS AMENDED)**

To

The Board of Directors

M/s CURA TECHNOLOGIES LIMITED

1. We have reviewed the accompanying statement of unaudited financial results of **M/s CURA TECHNOLOGIES LIMITED** for the quarter ended 30<sup>th</sup> SEPTEMBER 2024, and the six months period ended 30<sup>th</sup> September 2024, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, 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 ('the act'), SEBI circular CIR/CFD/FAC/62/2016, dated 5 July 2016.(hereinafter referred to as 'the SEBI Circular'), and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of 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 specified under section 143(10) of the Act, and



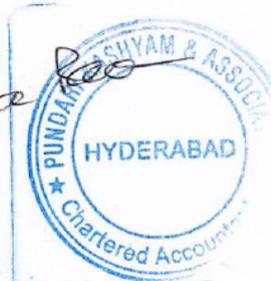
accordance with Standards on Auditing specified under section 143(10) of the Act, and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, the SEBI Circular, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Pundarikashyam and Associates**

Chartered Accountants

Firm Regn. No.011330S



*B. Surya Prakasa Rao*  
B. Surya Prakasa Rao

Partner

Membership No.205125

UDIN: 24205125BKAFCV5847

Place: Hyderabad

Date: 12-Nov-2024