

# CURA TECHNOLOGIES LIMITED

## CIN: L72200TG1991PLC013479

Date: 13.02.2025

To,

1. National Stock Exchange of India Limited Exchange plaza, C-1, Block G, Bandra Kurla Complex, Bandra, East, Mumbai-400 051, Maharashtra <b>Symbol: CURATECH</b>	2. BSE Limited P.J. Towers, Dalal Street, Mumbai-400 001 <b>Scrip Code: 532332</b>
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**Unit: Cura Technologies Limited**

**Sub: Outcome of Board Meeting held on 13.02.2025**

**Ref: Company's Letter dated 07.02.2025**

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Dear Sir/ Madam,

With reference to the above mentioned subject, this is to inform the Exchanges that at the meeting of the Board of Directors of Cura Technologies Limited held on Thursday, 13.02.2025 at 3.00 p.m. at the Registered Office of the Company situated at Unit No. 604 B, Jain Saduguru Capital Park, Beside Image Gardens, Madhapur, Shaikpet, Hyderabad-500081, Telangana, the following matters were considered and approved:

1. Un-audited financial results for the quarter and nine months ended 31.12.2024. (Enclosed)
2. Limited Review Report for the quarter and nine months ended 31.12.2024. (Enclosed)
3. Allotment of 72,00,000 Equity Shares of Rs.10/- each at par to the shareholders of M/s. Catalog IT Solutions Private Limited pursuant to the Scheme of Arrangement between M/s. Catalog IT Solutions Private Limited (Transferor Company) and M/s. Cura Technologies Limited (Transferee Company) as per the Resolution Plan approved by Hon'ble NCLT, Hyderabad Bench vide Orders dated 14.09.2023.

REG.OFF: Unit No 604 B, Jain Saduguru Capital Park, Beside Image Gardens, Madhapur,  
Hyderabad - 500081, Telangana Mail id,: [cs@curatechnologies.in](mailto:cs@curatechnologies.in), Mobile No. +918497907290

**CURA TECHNOLOGIES LIMITED**  
**CIN: L72200TG1991PLC013479**

The details as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July 2023 is given in **Annexure A**.

The meeting concluded at 5.15 p.m.

We request you to take note of the same in your records.

Thanking you.

**Yours sincerely,**  
**For Cura Technologies Limited**

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

**Enclosed: As mentioned above**

# CURA TECHNOLOGIES LIMITED

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### ANNEXURE A - BRIEF DETAILS OF AMALGAMATION/ MERGER

a.)	<b>Name of the entity forming part of the amalgamation/ merger, details in brief such as, size, turnover etc.</b>	<p>The Scheme provides for <b>merger of M/s. Catalog IT Solutions Private Limited ("Transferor Company") with and into M/s. Cura Technologies Limited ("Transferee Company")</b>.</p> <p>The Paid up capital of the Catalog IT Solutions Private Limited is Rs.72,00,000 divided into 7,20,000 Equity Shares of Rs. 10/- each.</p> <p>The Turnover of the Company as on 31.03.2024 is Rs. 18,61,950/-</p>
b.)	<b>Whether the transaction would fall within related party transactions? If yes, whether the same is done at "arm's length"</b>	<p>No, the transaction would not fall under Related Party Transactions.</p> <p>The transaction is being carried out as per the resolution plan as approved by Hon'ble NCLT vide Orders dated 14.09.2023.</p>
c.)	<b>Area of business of the entity (ies)</b>	<p>1) <b>M/s. Catalog IT Solutions Private Limited</b> – The Transferor Company main objects includes IT Services, BPO Services, IT Infrastructure Management Services Quality Assurance.</p> <p>2) <b>M/s. Cura Technologies Limited</b> – The Transferee Company main objects includes IT and IT enabled services and solutions manpower recruitment into government and private sector all over India and abroad, healthcare, acquisition of similar industry companies for inorganic growth.</p>
d.)	<b>Rationale for amalgamation / merger</b>	<p>This Scheme of Arrangement ("Scheme") provides for the merger of M/s Catalog IT Solutions Private Limited, ("Transferor Company") with M/s. Cura Technologies Limited ("Transferee Company") in the manner provided for in the Scheme and in compliance with the provisions of the Income Tax Act, 1961, and other Applicable Laws.</p> <p>This Scheme will result in the consolidation of the business of the Transferor Company with Transferee Company thereby benefitting the shareholders of both the companies.</p>

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e.)	In case of cash consideration amount or otherwise share exchange ratio	<p>For every 1 (One) Equity shares of face value Rs. 10 each held by a shareholder in Catalog IT Solutions Private Limited is entitled for 10 (Ten) Equity shares of Cura Technologies Limited of face value of Rs. 10/- each as a result, Cura Technologies Limited has allotted 72,00,000 Equity Shares of Rs.10/- each at par to the shareholders of M/s. Catalog IT Solutions Private Limited pursuant to the Scheme of Arrangement between M/s. Catalog IT Solutions Private Limited ("Transferor Company") and Cura Technologies Limited ("Transferee Company") as per the Resolution Plan approved by Hon'ble NCLT, Hyderabad Bench vide Orders dated 14.09.2023.</p> <p>The Share Exchange Ratio has been arrived at on the basis of the Valuation report prepared by the Registered valuer.</p>																									
f.)	Brief details of change in shareholding (if any) of listed entity	<p>There will be change in the shareholding pattern of the Transferee Company pursuant to the scheme is provided as under:</p> <table><tr><th>Particulars</th><th colspan="2">Pre-Scheme shareholding % (as on 31st December, 2024)</th><th colspan="2">Post-Scheme shareholding %</th></tr><tr><th></th><th>No. of shares</th><th>% of Equity Shares</th><th>No. of shares</th><th>% of Equity Shares</th></tr><tr><td>Promoters</td><td>2,44,702</td><td>12.55</td><td>74,44,702</td><td>81.36</td></tr><tr><td>Public</td><td>17,05,298</td><td>87.45</td><td>17,05,298</td><td>18.64</td></tr><tr><td>Total</td><td>19,50,000</td><td>100.00</td><td>91,50,000</td><td>100.00</td></tr></table>	Particulars	Pre-Scheme shareholding % (as on 31st December, 2024)		Post-Scheme shareholding %			No. of shares	% of Equity Shares	No. of shares	% of Equity Shares	Promoters	2,44,702	12.55	74,44,702	81.36	Public	17,05,298	87.45	17,05,298	18.64	Total	19,50,000	100.00	91,50,000	100.00
Particulars	Pre-Scheme shareholding % (as on 31st December, 2024)		Post-Scheme shareholding %																								
	No. of shares	% of Equity Shares	No. of shares	% of Equity Shares																							
Promoters	2,44,702	12.55	74,44,702	81.36																							
Public	17,05,298	87.45	17,05,298	18.64																							
Total	19,50,000	100.00	91,50,000	100.00																							

The Company will adhere to the rule of 19A (5) of Securities Contracts (Regulation) Rules, 1957 of maintaining minimum public shareholding.

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CURA TECHNOLOGIES LIMITED

CIN: L84120TG1991PLC013479

Email ID: [cs@curatechnologies.in](mailto:cs@curatechnologies.in)

Website: [curatechnologies.in](http://curatechnologies.in)

Statement of Standalone Unaudited Results for the Quarter ended 31st December 2024

							(Rs. in Lakhs)
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Sl. No.	Particulars		Quarter Ended			Nine month period ended		Year ended
			31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
			Un audited	Un audited	Un audited	Un audited	Un audited	Audited
1	INCOME:							
	(a)	Revenue from Operations						
	(b)	Other Income						
	Total Income		-	-	-	-	-	-
2	EXPENSES:							
	(a)	Cost of Material Consumed	-	-	-	-	-	-
	(b)	Changes in Inventory of finished goods, Work-in-progress	-	-	-	-	-	-
	(c)	Employee Benefit Expense	1.35	0.93	-	3.48	-	-
	(d)	Finance Cost	-	-	-	-	-	-
	(e)	Depreciation and Amortization expense	0.01	0.01	0.08	0.02	0.24	-
	(f)	Other Expenses	23.28	0.84	-	37.46	-	94.07
	Total Expenses		24.64	1.77	0.08	40.95	0.24	94.07
3	Profit before exceptional items and tax		-24.64	-1.77	-0.08	-40.95	-0.24	-94.07
4	Add(+)/ Loss(-) Exceptional Items		-	-	-	-	-	-
5	Profit/ (Loss) before tax		-24.64	-1.77	-0.08	-40.95	-0.24	-94.07
6	Tax Expenses					-	-	-
		Current Tax	-	-	-	-	-	-
		Deferred tax	-	-	-	-	-	-
7	Profit(Loss) for the period/ year		-24.64	-1.77	-0.08	-40.95	-0.24	-94.07
8	Other Comprehensive Income							
	A	(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	(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	-	-	-	-	-	-
	Comprehensive Income for the period / year		-	-	-	-	-	-
9	Total Comprehensive Income for the period / year		-24.64	-1.77	-0.08	-40.95	-0.24	-94.07
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		-177.82	-153.18	-960.18	-177.82	-960.18	-136.87
12	Earning per Equity Share							
	a)	Basic (Amount in Rupees)	-1.263	-0.091	-0.001	-2.100	-0.001	-4.824
	b)	Diluted (Amount in Rupees)	-1.263	-0.091	-0.001	-2.100	-0.001	-4.824

	Place: Hyderabad Date: 13-02-2025
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1	The Unaudited Financial Results are prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the
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|---|---|
|   | 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 December, 2024 were reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 13-02-2025.   |
| 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 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.                                       |



# 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.

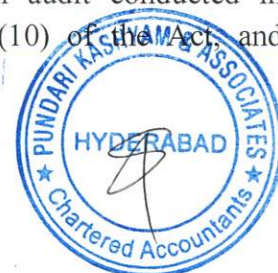
### **INDEPENDENT AUDITORS' LIMITED REVIEW REPORT ON THE UNAUDITED QUARTERLY AND YEAR TO DATE FINANCIAL RESULTS OF THE COMPANY FOR THE NINE MONTHS PERIOD ENDED 31<sup>st</sup> DECEMBER 2024 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS 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 31<sup>st</sup> December 2024, and the nine months period ended 31<sup>st</sup> December 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





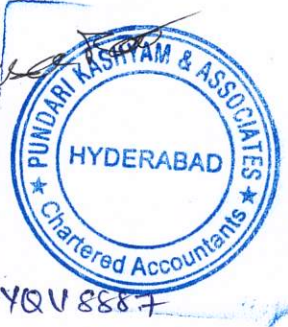
consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. 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:25205125BMHYQV8887



Place: Hyderabad

Date: 13.02.2025

**B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE QUALIFIED INSTITUTIONS PLACEMENT ETC. - Not Applicable**

**C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES - Not Applicable**

**D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) - Not Applicable**

**E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – Not Applicable.**