

d/c

Citrine Consultants Limited

R/O: Diamond Prestige, 41A, A.J. C Bose Road, 8h Floor, Room No-801, Kolkata-700017
CIN: L24291WB1983PLC035829, Email: citrineconsultantslimited@gmail.com,
Phone: 033- 6625 5252, Website-www.citcon.in

Date-12.02.2021

To,
The Calcutta Stock Exchange Limited
7, Lyons Range,
Kolkata-700001
CSE Scrip Code: 013150

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on 12th February 2021

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the Unaudited Financial Results (Standalone and Consolidated) for the quarter ended 31st December,2020, duly reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company, at its meeting held today at Diamond Prestige,41 AJC Bose Road,8th Floor, Room No-801, Kolkata-700017.

The meeting of the Board of directors of the Company commenced at 12.30 P.M and concluded at 01.15 P.M

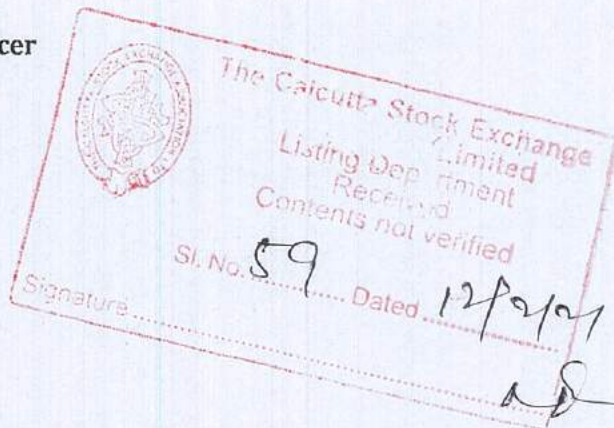
Please take the same on your record and acknowledge the receipt of the same.

Thanking You

Yours Faithfully

For Citrine Consultants Limited

Bhagyashree Gupta
Bhagyashree Gupta
Company Secretary and Compliance Officer





M/S Surajit Datta & Associates.

Chartered Accountants.

*H.O. SH-14, Block - F, Commercial Complex
Sugam Park, 195, N. S. C. Road, Narendrapur
Kolkata - 700103*

Limited Review Report on unaudited quarterly and year to date consolidated financial results of CITRINE CONSULTANTS LIMITED pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

To the Board of Directors of CITRINE CONSULTANTS LIMITED.

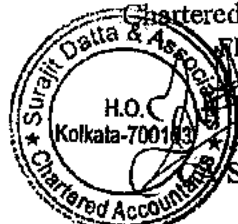
We have reviewed the accompanying statement of unaudited consolidated financial results ('Statement') CITRINE CONSULTANTS LIMITED for the quarter ended 31st December, 2020 and the year-to-date results for the period from 1st October 2020 to 31st December, 2020 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 ('Listing Regulations').

This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these consolidated financial results based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" specified under Section 143(10) of the Companies Act, 2013. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free from material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conduct as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Surajit Datta & Associates

Chartered Accountants
FRN: 0328815E

Surajit Datta
(Proprietor)
Membership. No-061755

Place: Kolkata

Date: 12th February, 2021

VDIN- 21061755AAABPT6711

M/S. CITRINE CONSULTANTS LIMITED

Registered Office : Diamond Prestige, 41A, AJC Bose Road, 8th Floor, Room No. 801, Kolkata - 700 017

E-mail : investors.citrine@rediffmail.com; Web site : www.citcon.in

CIN No. : L24291WB1983PLC035829

STATEMENT OF ASSETS AND LIABILITIES

(Amount in Rupees)

	Standalone		Consolidated	
	As at 31.12.2020	As at 31.03.2020	As at 31.12.2020	As at 31.03.2020
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
ASSETS				
Non-current assets				
Property, plant and equipment	-	-	12,16,57,591	6,83,67,764
Capital Work in progress	-	-	10,59,026	10,59,026
Financial assets				
(a) Non-Current investments	1,24,75,870	1,24,75,870	2,37,98,69,969	1,93,48,71,269
(b) Long-term loans & Advances	95,00,000	95,00,000	66,15,80,250	7,82,83,590
Other non-current assets	-	-	-	-
Current assets				
Inventories	-	-	23,30,550	51,28,460
Financial assets				
(a) Trade and other receivables	-	-	16,31,24,310	4,12,88,808
(b) Cash and cash equivalents	6,26,036	9,31,076	1,56,86,442	2,08,29,785
(c) Short term loans and advances	4,99,400	-	7,36,44,893	8,63,84,000
Assets for current tax (net)	-	-	-	-
Other current assets	83,000	50,000	19,04,332	22,54,706
TOTAL ASSETS	2,31,84,356	2,29,56,946	3,42,08,57,363	2,23,84,67,408
EQUITY AND LIABILITIES				
Equity				
Equity Share capital	24,00,000	24,00,000	24,00,000	24,00,000
Other equity	(2,68,769)	(3,60,773)	1,94,46,87,738	1,67,02,84,066
Equity attributable to Owners of the parent	21,31,231	20,39,227	1,94,70,87,738	1,67,26,84,066
Non-controlling interests	-	-	43,34,82,002	20,34,39,779
Total Equity	21,31,231	20,39,227	2,38,05,69,739	1,87,61,23,845
Non-current liabilities				
Financial liabilities				
(a) Long Term Borrowings	1,91,00,000	1,91,00,000	17,56,00,000	6,81,00,000
Long term provisions	-	-	-	-
Deferred tax liabilities (Net)	-	-	-	-
Other Non-current Liabilities	-	-	-	-
Current liabilities				
Financial liabilities				
(a) Short term borrowings	-	-	1,91,00,000	1,91,00,000
(b) Trade and other payables	19,38,343	18,04,000	49,52,79,948	15,36,52,921
Short Term Provision	3,719	3,719	11,282	1,08,998
Other current liabilities	11,063	10,000	35,02,96,396	12,13,81,644
TOTAL EQUITY & LIABILITIES	2,31,84,356	2,29,56,946	3,42,08,57,365	2,23,84,67,408

NOTES:

- The above mentioned results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12/02/2021 at Kolkata. Limited Review of these results are required under Regulation 33 of SEBI (LODR) Regulation, 2015 has been completed by the Statutory Auditor.
- The previous periods figure have been regrouped /rearranged wherever necessary, to confirm to the current period figures.
- Results of the Company are also available on its website- www.citcon.in

FOR CITRINE CONSULTANTS LIMITED

TANESHA AGARWAL
Citrine Consultants Limited

ANKUSH AGARWAL
CITRINE CONSULTANTS LIMITED

Dated: 12/02/2021
Place: Kolkata

Tanisha Agarwal
Managing Director
(DIN: 07216403)

Ankush Agarwal
Director
(DIN: 07156576)

Director

UBIN - 21061755 AAABPT6711



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Statement of Unaudited Consolidated Financial Results for the quarter and nine months ended on 31st Decemeber, 2020

Particulars	Consolidated					
	For the Quarter Ended			Nine Months Ended		Year Ended
	31.12.2020 (Unaudited)	30.09.2020 (Unaudited)	31.12.2019 (Unaudited)	31.12.2020 (Unaudited)	31.12.2019 (Unaudited)	31.03.2020 (Audited)
Revenue from operations	1,95,35,535	1,71,05,324	8,90,18,375	21,88,43,864	80,49,94,796	81,84,95,465
Other income	3,54,620	3,86,080	32,807	11,01,170	1,21,458	1,58,699
Total revenue (I)	1,98,90,155	1,74,91,404	8,98,51,182	21,99,45,034	80,51,16,254	81,86,54,164
Expenses						
Cost of materials consumed	4,42,275	63,74,906	94,02,233	70,27,047	2,16,67,851	1,05,385
Purchase of stock-in-trade	1,66,57,371	75,33,091	6,66,12,934	20,13,09,689	77,31,25,787	80,46,31,824
Changes in inventories of finished goods, WIP and stock-	72,384	22,37,635	1,29,28,925	29,23,157	12,78,637	35,47,664
Duties & taxes on sale of goods	-	-	-	-	-	-
Employee benefit expense	4,96,500	4,90,500	1,09,500	14,17,500	3,24,600	4,93,770
Finance cost	-	-	-	-	-	-
Depreciation and amortisation expense	-	-	-	-	20,552	7,10,576
Other expense	7,26,276	6,64,816	9,31,954	35,05,576	66,81,399	73,55,899
Total expenses (II)	1,83,94,805	1,73,00,949	8,99,85,546	21,61,82,969	80,30,98,827	81,68,45,118
Profit/ (loss) for the year before tax (III)	14,95,350	1,90,455	(9,34,364)	37,62,065	20,17,428	18,09,046
Tax expense						
a) Current tax	-	-	-	-	-	2,18,618
b) Deferred tax	-	-	-	-	-	-
c) Income Tax for Earlier years	24,878	-	37,887	24,878	1,36,222	1,64,678
Total Tax Expense (IV)	24,878	-	37,887	24,878	1,36,222	3,83,296
Profit/ (loss) for the year after tax (V)	14,70,472	1,90,455	(9,72,251)	37,37,187	18,81,206	14,25,750
Other comprehensive Income						
a) Items that will not be reclassified to profit or loss						
# Changes in fair value of equity instrument through OCI	-	-	-	-	-	-
# Income tax relating to items that will not be reclassified	-	-	-	-	-	-
b) Items that will be reclassified to profit or loss						
- Income tax relating to items that will be reclassified to	-	-	-	-	-	-
Total Other Comprehensive Income, net of tax for the	-	-	-	-	-	-
Total Comprehensive Income for the year (V+VI)	14,70,472	1,90,455	(9,72,251)	37,37,187	18,81,206	14,25,750
Total Comprehensive Income attributable to :						
Parent	13,63,570	1,69,570	(9,83,577)	36,51,433	18,35,239	13,82,238
Non-controlling Interest	1,06,901	20,885	11,327	85,754	45,967	43,512
Total	14,70,472	1,90,455	(9,72,250)	37,37,187	18,81,206	14,25,750
Earnings per equity share						
a) Basic	6.13	0.79	(4.05)	15.57	7.84	5.94
b) Diluted	6.13	0.79	(4.05)	15.57	7.84	5.94

NOTES:

1 The above mentioned results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12/02/2021 at Kolkata. Limited Review of these results are required under Regulation 33 of SEBI (LODR) Regulation, 2015 has been completed by the Statutory Auditor.

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3 Results of the Company are also available on its website- www.citcon.in

FOR CITRINE CONSULTANTS LIMITED

TANESHA AGARWAL
Citrine Consultants Limited

Tanisha Agarwal
Managing Director
(DIN: 02216403)

ANKUSH AGARWAL
CITRINE CONSULTANTS LIMITED

Ankush Agarwal
Director
(DIN: 07156576)

Dated: 12/02/2021
Place : Kolkata



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CIN No. : L24291WB1983PLC035829

Statement of Unaudited Standalone Financial Results for the quarter and nine months ended on 31st December, 2020

(Amount in Rupees)

Particulars	Standalone					
	For the Quarter Ended			Nine Months Ended		Year Ended
	31.12.2020 (Unaudited)	30.09.2020 (Unaudited)	31.12.2019 (Unaudited)	31.12.2020 (Unaudited)	31.12.2019 (Unaudited)	31.03.2020 (Audited)
Revenue from operations	-	-	-	-	-	-
Other income	1,80,000	1,70,000	80,000	5,00,000	3,85,000	5,00,120
Total revenue (I)	1,80,000	1,70,000	80,000	5,00,000	3,85,000	5,00,120
Expenses						
Cost of materials consumed	-	-	-	-	-	-
Purchase of stock-in-trade	-	-	-	-	-	-
Changes in inventories of finished goods, WIP and stock-in-trade	-	-	-	-	-	-
Duties & taxes on sale of goods	-	-	-	-	-	-
Employee benefit expense	1,11,000	1,05,000	9,000	2,61,000	23,100	32,100
Finance cost	-	-	-	-	-	-
Depreciation and amortisation expense	-	-	-	-	-	-
Other expense	49,706	64,654	36,166	1,46,996	3,89,512	4,53,715
Total expenses (II)	1,60,706	1,69,654	45,166	4,07,996	4,12,612	4,85,815
Profit/ (loss) for the year before tax (III)	19,294	346	34,834	92,004	(27,612)	14,305
Tax expense						
a) Current tax	-	-	-	-	19,608	3,719
b) Deferred tax	-	-	-	-	-	-
c) Income Tax for Earlier years	-	-	1,740	-	1,740	4,610
Total Tax Expense (IV)	-	-	1,740	-	21,346	8,329
Profit/ (loss) for the year after tax (V)	19,294	346	33,094	92,004	(48,958)	5,976
Other comprehensive income						
a) <u>Items that will not be reclassified to profit or loss</u>						
# Changes in fair value of equity instrument through OCI	-	-	-	-	-	-
# Income tax relating to items that will not be reclassified to	-	-	-	-	-	-
b) <u>Items that will be reclassified to profit or loss</u>						
- Income tax relating to items that will be reclassified to	-	-	-	-	-	-
Total Other Comprehensive Income, net of tax for the	-	-	-	-	-	-
Total Comprehensive Income for the year (V+VI)	19,294	346	33,094	92,004	(48,958)	5,976
No. of Equity Shares	2,40,000	2,40,000	2,40,000	2,40,000	2,40,000	2,40,000
Earnings per equity share						
a) Basic	0.08	0.00	0.14	0.38	(0.20)	0.02
b) Diluted	0.08	0.00	0.14	0.38	(0.20)	0.02

NOTES:

- The above mentioned results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12/02/2021 at Kolkata. Limited Review of these results are required under Regulation 33 of SEBI (LODR) Regulation, 2015 has been completed by the Statutory Auditor.
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Citrine Consultants Limited

Tanisha Agarwal
Managing Director
(DIN: 07216403)

ANKUSH AGARWAL
CITRINE CONSULTANTS LIMITED

Director
Ankush Agarwal
(DIN: 07156576)
Director

Dated: 12/02/2021
Place : Kolkata



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STATEMENT OF CASH FLOWS

(Amount in Rupees)

Particulars	Standalone		Consolidated	
	As at	As at	As at	As at
	31.12.2020 (Unaudited)	31.03.2020 (Audited)	31.12.2020 (Unaudited)	31.03.2020 (Audited)
Cash Flow From Operating Activities :				
Net Profit after tax	19,294	5,976	14,70,472	14,25,750
Adjustments for:				
Depreciation	-	-	-	3,66,824
Provision for Tax	-	8,329	24,878	3,83,296
Operating Profit before Working Capital Changes	19,294	14,305	14,95,350	21,75,870
Adjustments for:				
Trade and other Receivables	(5,32,400)	1,58,400	(10,87,46,021)	7,56,64,898
Inventories	-	-	27,97,910	35,47,664
Trade Payables & other Liabilities	1,35,406	2,04,878	57,04,44,063	(4,85,10,936)
Cash Generated from Operations	(3,77,700)	3,77,583	46,59,91,301	3,28,77,496
Taxes Paid	-	(8,329)	-	(6,03,732)
Net cash from Operating Activities	(3,77,700)	3,69,254	46,59,91,301	3,22,73,764
Cash Flow from Investing Activities				
Acquisition of Fixed Assets	-	-	(5,32,89,827)	(72,28,220)
Addition of Investments	-	-	(44,49,98,700)	-
Net Cash used in Investing activities	-	-	(49,82,88,527)	(72,28,220)
Cash Flow from Financing Activities				
Changes in Total Equity	72,710	-	50,29,50,544	-
Long-term loans & Advances given	-	-	(58,32,96,660)	-
Proceeds from Short Term Borrowings	-	-	-	-
Proceeds from Long Term Borrowings	-	-	10,75,00,000	-
Repayment of Long Term Borrowings	-	-	-	(2,00,00,000)
Net Cash used in Financing Activities	72,710	-	2,71,53,884	(2,00,00,000)
Net Increase/(Decrease) in Cash & Cash Equivalents	(3,04,990)	3,69,254	(51,43,342)	50,45,544
Cash and Cash Equivalents at beginning of the Year	9,31,076	5,61,822	2,08,29,784	1,57,84,240
Cash and Cash Equivalents at end of the Year	6,26,086	9,31,076	1,56,86,442	2,08,29,784

As per our attached Report of even date

FOR CITRINE CONSULTANTS LIMITED

TANESHA AGARWAL
Citrine Consultants Limited

Tanisha Agarwal
Managing Director
(DIN: 07216403)

ANKUSH AGARWAL
CITRINE CONSULTANTS LIMITED

Ankush Agarwal
Director
(DIN: 07156576)

Dated: 12/02/2021

Place : Kolkata

