

CITRINE CONSULTANTS LIMITED

Registered Office: Diamond Prestige, 41A, A.J.C Bose Road, 8th Floor, Room No.801, Kolkata - 700017

CIN: L24291WB1983PLC035829; Email: citrineconsultantslimited@gmail.com; Phone: 033- 6625 5252

Date- 13/08/2021

To
Listing Department
Calcutta Stock Exchange Limited
7, Lyons Range
Kolkata- 700 001

Scrip Code- 013150

Sub: Outcome of Board Meeting of Citrine Consultants Limited held today on 13th of August, 2021

Dear Sir / Madam,

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, this is to inform you that the Board of Directors of the company at its meeting held on Friday, 13th August, 2021 which commenced at 2.30 P.M and concluded at 3.00 P.M, have among other items of agenda: -

1. Considered, approved and taken on record the standalone and consolidated unaudited financial results of the company for the quarter ended 30th June, 2021, in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015. We are enclosing herewith the following:
 - a. The Un-audited standalone and consolidated financial results for the quarter ended 30th June, 2021.
 - b. The Limited Review Report for the first quarter ended 30th June, 2021, issued by M/s. Surajit Datta & Associates, Statutory Auditor of the Company.

This is for your information and record.

Thanking you and yours faithfully,
For Citrine Consultants Limited

Bhagyashree Gupta

(Bhagyashree Gupta)
Company Secretary and Compliance Officer

Encl: "Annexure-1"





M/S Surajit Datta & Associates.

Chartered Accountants.

*H.O. SH -14, Block -F, Commercial Complex
Sugam Park, 195, N.S.C. Road, Narendrapur
Kolkata - 700 103*

Independent Auditor's Review Report on Unaudited Quarterly Standalone Financial Results of CITRINE CONSULTANTS LIMITED pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

**Review Report
To the Board of Directors
CITRINE CONSULTANTS LIMITED**

We have reviewed the accompanying statement of Unaudited Quarterly Standalone Financial Results ('Statement') of CITRINE CONSULTANTS LIMITED for the quarter ended 30th June, 2021 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 approved by the Board of Directors in their meeting held on August 13, 2021, 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 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these statements 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.

We also performed the procedures in accordance with the Circular issued by SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended to the extent applicable.





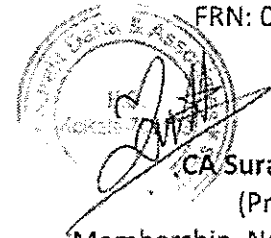
M/S Surajit Datta & Associates.

Chartered Accountants.

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Attention is drawn to the fact that the figures for the quarter ended March 31, 2021 as reported in these financial results are the balancing figures between audited figures in respect of full financial year ended March 31, 2021 and the published year to date figures up to the third quarter of the previous financial year, which were subject to limited review by us.

For Surajit Datta & Associates
Chartered Accountants
FRN: 0328815E



CA Surajit Datta
(Proprietor)

Membership. No-061755

UDIN - 21061755AAACDM6807

Place: Kolkata
Date:13/08/2021

M/S. CITRINE CONSULTANTS LIMITED

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

E-mail : citrineconsultantslimited@gmail.com; Web site : www.citrineconsultants.in

CIN No. : L24291WB1983PLC035829

Statement of Unaudited Standalone Financial Results for the quarter ended 30th June, 2021

(Amount in Rupees)

Particulars	Standalone			
	For the Quarter Ended			Year Ended
	30.06.2021	31.03.2021	30.06.2020	31.03.2021
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
Revenue from operations	-	-	-	-
Other income	180,000	180,000	150,000	680,000
Total revenue (I)	180,000	180,000	150,000	680,000
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	111,000	111,000	45,000	372,000
Finance cost	-	-	-	-
Depreciation and amortisation expense	-	-	-	-
Other expense	73,423	125,570	32,636	272,566
Total expenses (II)	184,423	236,570	77,636	644,566
Profit/ (loss) for the year before tax (III)	(4,423)	(56,570)	72,364	35,434
Tax expense				
a) Current tax	-	-	-	9,215
b) Deferred tax	-	-	-	-
c) Income Tax for Earlier years	-	-	-	-
Total Tax Expense (IV)	-	-	-	9,215
Profit/ (loss) for the year after tax (V)	(4,423)	(56,570)	72,364	26,219
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 to profit or loss	-	-	-	-
b) Items that will be reclassified to profit or loss				
- Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
Total Other Comprehensive Income, net of tax for the year (VI)	-	-	-	-
Total Comprehensive Income for the year (V+VI)	(4,423)	(56,570)	72,364	26,219
No. of Equity Shares	240,000	240,000	240,000	240,000
Earnings per equity share				
a) Basic	(0.02)	(0.24)	0.30	0.11
b) Diluted	(0.02)	(0.24)	0.30	0.11

NOTES:

- The above mentioned results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13/08/2021 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.citrineconsultants.in



Dated: 13/08/2021
Place: Kolkata

UDIN-2106J755AACDM 6807

FOR CITRINE CONSULTANTS LIMITED

TANESHA AGARWAL
Citrine Consultants Limited
Managing Director
(DIN: 0716576)

ANKUSH AGARWAL
CITRINE CONSULTANTS LIMITED
Director
(DIN: 07156576)

Ankush Agarwal
Director



M/S Surajit Datta & Associates.

Chartered Accountants.

*H.O. SH-14, Block -F, Commercial Complex
Sugam Park, 195, N.S.C. Road, Narendrapur
Kolkata - 700 105*

Independent Auditor's Review Report on Unaudited Quarterly Consolidated Financial Results of CITRINE CONSULTANTS LIMITED pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

**Review Report to
To the Board of Directors
CITRINE CONSULTANTS LIMITED**

We have reviewed the accompanying statement of Unaudited Quarterly Consolidated Financial Results ('Statement') of CITRINE CONSULTANTS LIMITED (the "Holding Company"), including its subsidiaries for the quarter ended 30th June, 2021 and 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 which is the responsibility of the Holding Company's Management and approved by the Holding company's Board of Directors in their meeting held on August 13, 2021 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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the circular. 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.

We also performed the procedures in accordance with the Circular issued by SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended to the extent applicable.

The statement includes the results of the following entities:





M/S Surajit Datta & Associates.

Chartered Accountants.

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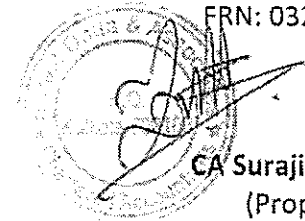
List of Subsidiaries:

Ganeshvani Marketing Private Limited, Shivkripa Commercial Private Limited, Reliable Conclave Private Limited, Rimjhim Construction Private Limited, Safeline Builders Private Limited, Starpoint Developers Private Limited, Startrack Developers Private Limited, Jai Mata Di Conclave Private Limited, Capable Infradevelopers Private Limited, Sparkling Star Infradev Private Limited, Shakambhari Agrotech Private Limited, Veg Agro India Limited, Janaki Vinimay Private Limited, Trustline Dealtrade Private Limited and Shivratri Vyapaar Private Limited.

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.

Attention is drawn to the fact that the figures for the quarter ended March 31, 2021 as reported in these financial results are the balancing figures between audited figures in respect of full financial year ended March 31, 2021 and the published year to date figures up to the 3rd quarter of the previous financial year, which were subject to limited review by us.

For Surajit Datta & Associates
Chartered Accountants
FRN: 0328815E



CA Surajit Datta
(Proprietor)

Membership. No-061755

VDIN-21061755AAACDL8522

Place: Kolkata

Date: 13/08/2021

M/S. CITRINE CONSULTANTS LIMITED

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

E-mail : citrineconsultantslimited@gmail.com; Web site : www.citrineconsultants.in

CIN No. : L24291WB1983PLC035829

Statement of Unaudited Consolidated Financial Results for the quarter ended 30th June , 2021

Particulars	Consolidated			
	For the Quarter Ended		Year Ended	
	30.06.2021	31.03.2021	30.06.2020	31.03.2021
	Unaudited)	(Audited)	(Unaudited)	(Audited)
Revenue from operations	3,531,400	4,723,338	182,203,005	223,567,193
Other income	441,255	144,081,597	360,470	145,164,716
Total revenue (I)	3,972,655	148,804,935	182,563,475	368,731,910
Expenses				
Cost of materials consumed	184,155	311,890	209,866	657,268
Purchase of stock-in-trade	2,472,431	223,894	177,119,227	208,200,781
Changes in inventories of finished goods, WIP and stock-in-trade	(447,085)	1,789,302	613,138	4,712,459
Duties & taxes on sale of goods	-	-	-	-
Employee benefit expense	340,500	1,096,500	430,500	2,657,548
Finance cost	-	190,411	-	190,411
Depreciation and amortisation expense	-	435,447	-	435,447
Other expense	737,158	1,083,517	2,114,485	4,441,954
Total expenses (II)	3,287,159	5,130,961	180,487,215	321,295,869
Profit/(loss) for the year before tax (III)	685,496	143,673,974	2,076,260	147,436,041
Tax expense				
a) Current tax	-	10,693,595	-	10,693,595
b) Deferred tax	-	-	-	-
c) Income Tax for Earlier years	-	(343)	-	24,534
Total Tax Expense (IV)	-	10,693,252	-	10,718,129
Profit/(loss) for the year after tax (V)	685,496	132,980,722	2,076,260	136,717,912
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 profit or loss	-	-	-	-
b) <u>Items that will be reclassified to profit or loss</u>				
- Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
Total Other Comprehensive Income, net of tax for the year (VI)	-	-	-	-
Total Comprehensive Income for the year (V+VI)	685,496	132,980,722	2,076,260	136,717,912
Total Comprehensive Income attributable to :				
Parent	669,843	129,625,987	2,118,292	133,277,422
Non-controlling Interest	15,653	3,354,736	(42,032)	3,440,491
Total	685,496	132,980,722	2,076,260	136,717,912
Earnings per equity share				
a) Basic	2.86	554.09	8.65	569.66
b) Diluted	2.86	554.09	8.65	569.66

NOTES:

- The above mentioned results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13/08/2021 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.citrineconsultants.in



Dated: 13/08/2021

Place : Kolkata

UDIN - 21061755 AAACDLB522

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)

Director