

CITRINE CONSULTANTS LIMITED

Registered Address- 'Diamond Prestige', 41A, AJC Bose Road, 8th Floor, Room No-801, Kolkata-700017

CIN- L24291WB1983PLC035829/ Email Id- citrineconsultantslimited@gmail.com
Phone No-033-6625-5252

Date- 14/02/2022

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

Scrip Code- 13150

Sub: Outcome of Board meeting held today the 14th February, 2022

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 Monday, 14th February, 2022 which commenced at 1.00 P.M and concluded at 2.30 P.M have among other items of agenda: -

1. Considered, approved and taken on record the Standalone unaudited financial results of the company for the third quarter and nine month ended 31st December, 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 financial results for the third quarter and nine month ended 31st December, 2021.
 - b. The Limited Review Report for the third quarter and nine month ended 31st December, 2021 issued by M/s. Surajit Dutta and 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)





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*

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 third quarter and nine months ended 31st December, 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 February 14, 2022 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:



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, Jānaki 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 third quarter and Nine month ended December 31st, 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

Place: Kolkata

Date:14/02/2022

MS. CITRINE CONSULTANTS LIMITED

Registered Office : Diamond Prestige, 41A, AJC Dose 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 and Nine Months ended 31st December, 2021

(Amount in lakhs)

Particulars	Consolidated					
	For the Quarter Ended			Nine Months Ended		Year Ended
	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Revenue from operations	43.97	27.23	195.36	106.51	2,188.44	2,235.67
Other income	14.39	19.70	3.55	38.50	11.01	1,451.65
Total revenue (I)	58.36	46.93	198.90	145.01	2,199.45	3,687.32
Expenses						
Cost of materials consumed	6.71	0.43	4.42	8.99	70.27	6.57
Purchase of stock-in-trade	7.84	2.61	166.57	35.17	2,013.10	2,082.01
Changes in inventories of finished goods, WIP and stock-in-trade						
Duties & taxes on sale of goods	-0.79	3.88	0.72	-1.39	29.23	47.12
Employee benefits expense	3.92	3.83	4.97	11.15	14.18	26.38
Finance cost	-	-	-	-	-	1.90
Depreciation and amortisation expense	9.96	9.96	-	29.87	-	4.35
Other expense	2.93	10.64	7.25	20.94	35.06	44.42
Total expenses (II)	30.56	31.24	183.95	104.73	2,161.83	2,211.96
Profit/ (loss) for the year before tax (III)	27.80	15.69	14.95	40.28	37.62	1,474.36
Tax expense						
a) Current tax	-	-	-	-	-	106.94
b) Deferred tax	-	-	-	-	-	-
c) Income Tax for Earlier years	0.01	-	0.25	0.01	0.25	0.25
Total Tax Expense (IV)	0.01	-	0.25	0.01	0.25	107.18
Profit/ (loss) for the year after tax (V)	27.79	15.69	14.70	40.28	37.37	1,367.18
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)	27.79	15.69	14.70	40.28	37.37	1,367.18
Total Comprehensive Income attributable to :						
Parent	27.54	15.45	13.64	39.74	36.51	1,332.77
Non-controlling Interest	0.25	0.14	1.07	0.53	0.86	34.40
Total	27.79	15.69	14.70	40.28	37.37	1,367.18
Earnings per equity share						
a) Basic	11.58	6.50	6.13	16.78	15.57	569.66
b) Diluted	11.58	6.50	6.13	16.78	15.57	569.66

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 14/02/2022 at Kolkata. Limited Review of these results are required under Regulation 33 of SEBI (LODR) Regulation, 2015 has been completed by the Statutory Auditor.

2 The previous periods figure have been regrouped/ rearranged wherever necessary, to conform to the current period figures.

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



Date: 14/02/2022
Place: Kolkata

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



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*

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 third quarter and Nine months ended 31st December, 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 February 14, 2022, 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.



Attention is drawn to the fact that the figures for the third quarter and Nine months ended December 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



Place: Kolkata
Date:14/02/2022

M/S. CITRINE CONSULTANTS LIMITED

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CIN No. : L24291WB1983PLC035829

Statement of Unaudited Standalone Financial Results for the quarter and Nine Months ended 31st December, 2021

(Amount in lakhs)

Particulars	Standalone					
	For the Quarter Ended			Nine Months Ended		Year Ended
	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from operations	-	-	-	-	-	-
Other income	1.80	1.82	1.80	5.42	5.00	6.80
Total revenue (I)	1.80	1.82	1.80	5.42	5.00	6.80
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	1.11	1.11	3.33	2.61	3.72
Finance cost	-	-	-	-	-	-
Depreciation and amortisation expense	-	-	-	-	-	-
Other expense	0.53	0.52	0.50	1.79	1.47	2.73
Total expenses (II)	1.64	1.63	1.61	5.12	4.08	6.45
Profit/(loss) for the year before tax (III)	0.16	0.19	0.19	0.30	0.92	0.35
Tax expense						
a) Current tax	-	-	-	-	-	0.09
b) Deferred tax	-	-	-	-	-	-
c) Income Tax for Earlier years	-	-	-	-	-	-
Total Tax Expense (IV)	-	-	-	-	-	0.09
Profit/(loss) for the year after tax (V)	0.16	0.19	0.19	0.30	0.92	0.26
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)	0.16	0.19	0.19	0.30	0.92	0.26
No. of Equity Shares	240,000	240,000	240,000	240,000	240,000	240,000
Earnings per equity share						
a) Basic	0.07	0.08	0.08	0.13	0.38	0.11
b) Diluted	0.07	0.08	0.08	0.13	0.38	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 14/02/2022 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: 14/02/2022
Place: Kolkata



FOR CITRINE CONSULTANTS LIMITED

TANESHA AGARWAL
Citrine Consultants Limited

Tanisha Agarwal
Managing Director
(DIN: 07216403)

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