



SURAJIT DATTA & ASSOCIATES
CHARTERED ACCOUNTANTS

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

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

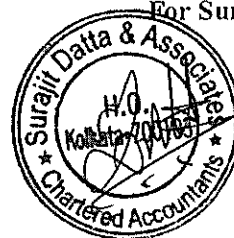
To the Board of Directors of Citrine Consultants Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Citrine Consultants Limited ('the Company') for the quarter ended 30th September 2023 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. The 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 Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure 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. Our responsibility is to express a conclusion 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. A review of interim financial information consists of making inquiries, primarily of persons 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 the 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, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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.

Place: Kolkata

Date: 14.11.2023

UDIN- 23061755 B6V0VL8728



For Surajit Datta & Associates
Chartered Accountants
FRN-0328815E

CA. Surajit Datta
(Proprietor)
Memb.No-061755

M/S. CITRINE CONSULTANTS LIMITED

Registered Office : Diamond Prestige, 41A, AJC 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 ASSETS AND LIABILITIES AS ON 30th SEPTEMBER, 2023

(Amount in lakhs)

	Standalone	
	As at 30.09.2023	As at 31.03.2023
	(Unaudited)	(Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	-	-
Capital Work in progress	-	-
Financial assets		
(a) Non-Current investments	124.76	124.76
(b) Long-term loans & Advances	-	-
Other non-current assets		
Current assets		
Inventories	-	-
Financial assets		
(a) Trade and other receivables	-	0.65
(b) Cash and cash equivalents	0.46	0.77
(c) Short term loans and advances	-	-
Assets for current tax (net)	-	-
Other current assets	0.87	0.57
TOTAL ASSETS	126.09	126.75
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	24.00	24.00
Other equity	-1.84	-3.01
Equity attributable to Owners of the parent	22.16	20.99
Non-controlling interests	-	-
Total Equity	22.16	20.99
Non-current liabilities		
Financial liabilities		
(a) Long Term Borrowings	94.00	94.00
Long term provisions	-	-
Deferred tax liabilities (Net)	-	-
Other Non-current Liabilities	-	-
Current liabilities		
Financial liabilities		
(a) Short term borrowings	-	-
(b) Trade and other payables	0.11	0.09
Short Term Provision	9.82	11.66
Other current liabilities	-	-
TOTAL EQUITY & LIABILITIES	126.09	126.75

FOR CITRINE CONSULTANTS LIMITED

Citrine Consultants Limited

Tanisha Agarwal

Managing Director

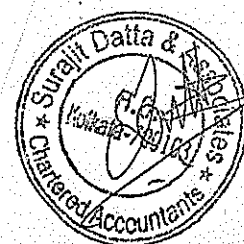
TANESHA AGARWAL

Managing Director

(DIN: 07216403)

Dated: 14/11/2023

Place : Kolkata



M/S. CITRINE CONSULTANTS LIMITED

Registered Office : Diamond Prestige, 41A, AJC 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 AND SIX MONTHS ENDED 30TH SEPTEMBER, 2023

(Rs. In Lacs)

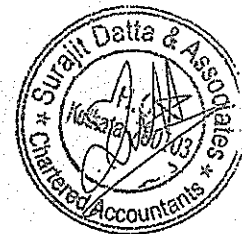
Particulars	Standalone					
	For the Quarter Ended			Half Year Ended		Year Ended
	30.09.2023 (Un-audited)	30.06.2023 (Un-audited)	30.09.2022 (Un-audited)	30.09.2023 (Un-audited)	30.09.2022 (Un-audited)	31.03.2023 (Audited)
Revenue from operations	-	-	-	-	-	-
Other income	1.80	1.80	1.80	3.60	3.60	6.06
Total revenue (I)	1.80	1.80	1.80	3.60	3.60	6.06
Expenses						
Cost of materials consumed	-	-	-	-	-	-
Purchase of stock-in-trade	-	-	-	-	-	-
Changes in inventories of finished goods, WIP and stock-in-trade	-	-	-	-	-	-
Employee benefit expense	0.60	0.60	0.75	1.20	1.86	3.66
Finance cost	-	-	-	-	-	-
Depreciation and amortisation expense	-	-	-	-	-	-
Other expense	0.34	0.90	0.51	1.24	0.89	2.29
Total expenses (II)	0.94	1.50	1.26	2.44	2.75	5.95
Profit/ (loss) for the year before tax (III)	0.86	0.30	0.54	1.16	0.85	0.11
Tax expense						
a) Current tax	-	-	-	-	-	0.03
b) Deferred tax	-	-	-	-	-	-
c) Income Tax for Earlier years	-	-	-	-	-	0.01
Total Tax Expense (IV)	-	-	-	-	-	0.04
Profit/ (loss) for the year after tax (V)	0.86	0.30	0.54	1.16	0.85	0.07
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)	0.86	0.30	0.54	1.16	0.85	0.07
No. of Equity Shares	2.40	2.40	2.40	2.40	2.40	2.40
Earnings per equity share						
a) Basic	0.36	0.13	0.22	0.49	0.36	0.03
b) Diluted	0.36	0.13	0.22	0.49	0.36	0.03

NOTES:

- The above mentioned results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14/11/2023 at Kolkata. The Statutory Auditors of the Company have carried out a 'Limited Review' of the results for the quarter ended 30th September 2023
- 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

FOR CITRINE CONSULTANTS LIMITED
Citrine Consultants Limited

Tanisha Agarwal
Managing Director
TANESHA AGARWAL
Managing Director
(DIN: 07216403)



Dated: 14/11/2023
Place : Kolkata

M/S. CITRINE CONSULTANTS LIMITED

Registered Office : Diamond Prestige, 41A, AJC 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 CASH FLOWS AS ON 30th SEPTEMBER, 2023

Particulars	(Amount in lakhs)	
	Standalone	
	Year ended As at 30.09.2023 (Unaudited)	Year ended As at 31.03.2023 (Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before Tax and Extraordinary items	1.17	0.11
Changes in working capital		
Adjustments for (increase) / decrease in operating assets:		
Trade Receivables and Other Current Assets	0.35	0.49
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables and Other Current Laibilities	-1.85	0.22
Short Term Provisions	0.02	-0.03
Cash generated from operations	-0.31	0.78
Net income tax paid	-	0.04
Net cash flow from operating activities (A)	-0.31	0.75
B. CASH FLOW FROM INVESTING ACTIVITIES		
Net cash (used in) / flow from investing activities (B)	-	-
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds/(repayments) of Borrowings	-	-2.00
Net cash flow from financing activities (C)	-	-2.00
Net increase in cash and cash equivalents (A+B+C)	-0.31	-1.25
Cash and cash equivalents at the beginning of the year	0.77	2.02
Cash and cash equivalents at the end of the year (Refer Note 6)	0.46	0.77

As per our attached Report of even date

FOR CITRINE CONSULTANTS LIMITED

Citrine Consultants Limited

Tanisha Agarwal

Managing Director

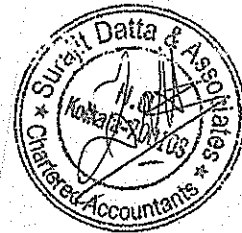
TANESHA AGARWAL

Managing Director

(DIN: 07216403)

Dated: 14/11/2023

Place : Kolkata





**SURAJIT DATTA & ASSOCIATES
CHARTERED ACCOUNTANTS**

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

**Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results of the
Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)
Regulations, 2015 (as amended)**

To the Board of Directors of Citrine Consultants Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of Citrine Consultants Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), its associates (refer Annexure I for the list of subsidiaries and associates included in the Statement) for the quarter ended 30th September 2023, being submitted by the Holding 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 Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure 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. Our responsibility is to express a conclusion 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. A review of interim financial information consists of making inquiries, primarily of persons 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 the 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. We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.

4. Based on our review conducted and procedures performed as stated in paragraph 3 above and upon consideration of the review reports of the other auditors referred to in paragraph 6 below, 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, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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.





SURAJIT DATTA & ASSOCIATES
CHARTERED ACCOUNTANTS

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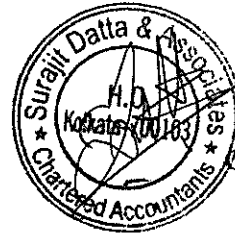
5. The Statement includes the interim financial results of 15 subsidiaries, which have not been reviewed by their auditors, whose interim financial results reflects total revenues of ₹ 26.69 lacks, total net profit of ₹ 11.1 lacks, total comprehensive profit of ₹ 11.1 lacks, for the quarter ended on 30th September 2023. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, are based solely on such unreviewed interim financial results. Our conclusion is not modified in respect of this matter with respect to our reliance on the financial results certified by the Board of Directors.

For Surajit Datta & Associates
Chartered Accountants
FRN-0328815E

Place: Kolkata

Date: 14.11.2023

UDIN- 23061755 BGV0V M6701



C.A. Surajit Datta
(Proprietor)
Mem. No-061755

M/S. CITRINE CONSULTANTS LIMITED

Registered Office : Diamond Prestige, 41A, AJC Bose Road, 5th Floor, Room No. 801, Kolkata - 700 017
 E-mail : citrineconsultantslimited@gmail.com; Web site : www.citrineconsultants.in
 CIN No. : L24291WB1983PLC035829

STATEMENT OF ASSETS AND LIABILITIES AS ON 30th SEPTEMBER, 2023

	(Amount in lakhs)	
	Consolidated	
	As at 30.09.2023	As at 31.03.2023
	(Unaudited)	(Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	2,268.67	2,273.80
Capital Work in progress	10.59	10.59
Financial assets		
(a) Non-Current investments	29,012.51	29,012.51
(b) Long-term loans & Advances	4,510.19	4,472.60
Other non-current assets	-	-
Current assets		
Inventories	3.96	4.36
Financial assets		
(a) Trade and other receivables	372.05	268.01
(b) Cash and cash equivalents	105.40	99.75
(c) Short term loans and advances	1,038.90	479.19
Assets for current tax (net)	-	-
Other current assets	60.24	46.29
TOTAL ASSETS	37,382.50	36,667.09
EQUITY AND LIABILITIES		
Equity	24.00	24.00
Equity Share capital	23,213.85	23,177.05
Other equity	23,237.85	23,201.05
Equity attributable to Owners of the parent	1,981.93	1,981.77
Non-controlling interests	25,219.78	25,182.82
Total Equity		
Non-current liabilities		
Financial liabilities	9,587.24	3,102.00
(a) Long Term Borrowings	-	-
Long term provisions	-	-
Deferred tax liabilities (Net)	-	-
Other Non-current Liabilities	-	-
Current liabilities		
Financial liabilities		
(a) Short term borrowings	867.39	6,561.48
(b) Trade and other payables	0.05	0.73
Short Term Provision	1,708.04	1,820.06
Other current liabilities	-	-
TOTAL EQUITY & LIABILITIES	37,382.50	36,667.09

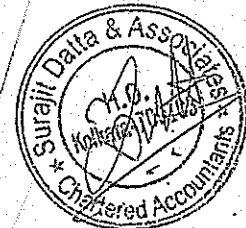
FOR CITRINE CONSULTANTS LIMITED
 Citrine Consultants Limited

Tanisha Agarwal

Managing Director

TANESHA AGARWAL
 Managing Director
 (DIN: 07216403)

Dated: 14/11/2023
 Place: Kolkata



M/S. CITRINE CONSULTANTS LIMITED
Registered Office : Diamond Prestige, 41A, A/JC Bose Road, 8th Floor, Room No. 301, 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 AND SIX MONTHS ENDED 30TH SEPTEMBER, 2023

(Rs. In Lacs)

Particulars	Consolidated					
	For the Quarter Ended			Half Year Ended		Year Ended
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
Revenue from operations	3.96	4,521.45	21.32	4,525.40	67.21	7,073.67
Other income	24.53	12.20	11.89	36.73	24.28	208.79
Total revenue (I)	28.49	4,533.64	33.22	4,562.13	91.49	7,282.46
Expenses						
Cost of materials consumed	0.29	1,070.53	5.24	1,070.82	16.01	2,478.31
Purchase of stock-in-trade	0.55	3,420.90	1.46	3,421.46	3.94	4,500.02
Changes in inventories of finished goods, WIP and stock-in-trade	-	0.40	7.61	0.40	0.25	0.25
Employee benefit expense	4.23	2.94	2.22	7.17	5.18	10.32
Finance cost	-	-	-	-	-	-
Depreciation and amortisation expense	5.44	5.44	5.89	10.88	11.17	21.94
Other expense	5.88	8.42	7.08	14.30	19.58	197.27
Total expenses (II)	16.39	4,508.64	29.49	4,525.03	56.14	7,208.10
Profit/ (loss) for the year before tax (III)	12.10	25.00	3.72	37.10	35.35	74.37
Tax expense	-	-	-	-	-	4.12
a) Current tax	-	-	-	-	-	-
b) Deferred tax	0.14	-	0.06	0.14	0.08	0.07
c) Income Tax for Earlier years	-	-	-	-	-	4.19
Total Tax Expense (IV)	0.14	-	0.06	0.14	0.08	4.19
Profit/ (loss) for the year after tax (V)	11.96	25.00	3.66	36.97	35.27	70.18
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)	11.96	25.00	3.66	36.97	35.27	70.18
Total Comprehensive Income attributable to :						
Parent	11.86	24.94	3.66	36.80	34.99	69.57
Non-controlling Interest	0.11	0.06	0.00	0.17	0.28	0.61
Total	11.96	25.00	3.66	36.97	35.27	70.18
Number of Equity Shares	2.40	2.40	2.40	2.40	2.40	2.40
Earnings per equity share						
a) Basic	4.98	10.42	1.53	15.40	14.69	29.24
b) Diluted	4.98	10.42	1.53	15.40	14.69	29.24

NOTES:

- The above mentioned results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14/11/2023 at Kolkata. The Statutory Auditors of the Company have carried out a 'Limited Review' of the results for the quarter ended 30th September 2023.
- The previous periods figure have been regrouped/rearranged wherever necessary, to conform to the current period figures.
- Results of the Company are also available on its website- www.citrineconsultants.in

FOR CITRINE CONSULTANTS LIMITED

Citrine Consultants Limited

Tanisha Agarwal

TANISHA AGARWAL
Managing Director
(DIN: 07216403)



Dated: 14/11/2023
Place: Kolkata

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 CASH FLOWS AS ON 30th SEPTEMBER, 2023

(Amount in lakhs)

Particulars	Consolidated	
	As at 30.09.2023	As at 31.03.2023
	(Unaudited)	(Audited)
Cash Flow From Operating Activities :		
Net Profit after tax	37.14	70.18
Adjustments for:		
Depreciation	10.88	21.94
Provision for Tax	0.14	4.19
Profit on Sales of Land	-	0.36
Profit on sale of Invest.	-	-
Interest (Net)	-	-
Operating Profit before Working Capital Changes	48.15	96.66
Adjustments for:		
Inventories	0.40	0.25
Trade and other Receivables	-715.28	2,137.68
Trade Payables & other Liabilities	-5,806.29	658.97
Cash Generated from Operations	-6,473.02	2,893.56
Taxes Paid	-0.81	-4.18
Net cash from Operating Activities	-6,473.83	2,889.39
Cash Flow from Investing Activities		
Payment for purchase of investment in the form of equity shares	-	-1,755.00
Acquisition of Fixed Assets	-5.76	-8.32
Sales of Fixed Assets	-	2.00
Net Cash used in Investing activities	-5.76	-1,761.32
Cash Flow from Financing Activities		
Proceeds from Long Term Borrowings taken	6,485.24	-1,187.76
Repayment of Long Term Borrowings taken	6,485.24	-1,187.76
Net Cash used in Financing Activities		
Net Increase/(Decrease) in Cash & Cash Equivalents	5.65	-59.69
Cash and Cash Equivalents at beginning of the Year	99.75	159.44
Cash and Cash Equivalents at end of the Year	105.40	99.75

As per our attached Report of even date

FOR CITRINE CONSULTANTS LIMITED
Citrine Consultants Limited

Tanisha Agarwal

Managing Director

TANESHA AGARWAL
Managing Director
(DIN: 07216403)

Dated: 14/11/2023
Place : Kolkata

