



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 31ST December 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: 13.02.2024

UDIN- 24061755 BkeJEU2036

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 UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED AND NINE MONTHS ENDED 31ST DEC, 2023

(Rs. In Lacs)

Particulars	Standalone					
	For the Quarter Ended			Nine Months Ended		Year Ended
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
Revenue from operations	-	-	-	-	-	-
Other income	1.82	1.80	1.23	5.42	4.83	6.06
Total revenue (I)	1.82	1.80	1.23	5.42	4.83	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	1.80	2.61	3.66
Finance cost	-	-	-	-	-	-
Depreciation and amortisation expense	-	-	-	-	-	-
Other expense	2.38	0.34	0.19	3.61	1.07	2.29
Total expenses (II)	2.98	0.94	0.94	5.41	3.68	5.95
Profit/ (loss) for the year before tax (III)	-1.16	0.86	0.29	0.01	1.15	0.11
Tax expense						
a) Current tax	-	-	-	-	-	0.03
b) Deferred tax	-	-	-	-	-	-
c) Income Tax for Earlier years	0.00	-	0.01	0.00	0.01	0.01
Total Tax Expense (IV)	0.00	-	0.01	0.00	0.01	0.04
Profit/ (loss) for the year after tax (V)	-1.16	0.86	0.28	0.01	1.14	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)	-1.16	0.86	0.28	0.01	1.14	0.07
No. of Equity Shares	2.40	2.40	2.40	2.40	2.40	2.40
Earnings per equity share						
a) Basic	(0.48)	0.36	0.12	0.00	0.47	0.03
b) Diluted	(0.48)	0.36	0.12	0.00	0.47	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 13/02/2024 at Kolkata. The Statutory Auditors of the Company have carried out a 'Limited Review' of the results for the quarter ended 31st December 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



Dated: 13/02/2024
Place : Kolkata

FOR CITRINE CONSULTANTS LIMITED
Citrine Consultants Limited

Tanisha Agarwal

Managing Director
TANESHA AGARWAL
Managing Director
(DIN: 07216403)

CA

**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 1 for the list of subsidiaries and associates included in the Statement) for the quarter ended 31st December 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.



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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 ₹ 25.57 lacks, total net (profit) after tax of ₹ 6.77 lacks, total comprehensive (profit) of ₹ 6.69 lacks, for the quarter ended on 31st December 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 unreview 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: 13.02.2024

UDIN- 24061755 BKCJET4890



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

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E-mail : citrineconsultantslimited@gmail.com; Web site : www.citrineconsultants.in
CIN No. : L24291WB1983PLC035429

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED AND NINE MONTHS ENDED 31ST DEC, 2023

(Rs. In Lacs)

Particulars	Consolidated					
	For the Quarter Ended		Nine Months Ended		Year Ended	
	31.12.2023	30.09.2023	31.12.2023	31.12.2023	31.12.2023	31.03.2023
	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
Revenue from operations	8.46	3.96	3.90	4,533.87	71.12	7,073.67
Other income	18.93	24.53	11.06	55.65	35.35	208.79
Total revenue (I)	27.39	28.49	14.97	4,589.52	106.46	7,282.46
Expenses						
Cost of materials consumed	0.99	0.29	0.23	1,071.81	16.24	2,478.31
Purchase of stock-in-trade	0.58	0.55	0.53	3,422.04	4.48	4,500.02
Changes in inventories of finished goods, WIP and stock-in-trade	0.50	-	-	0.90	0.25	0.25
Employee benefit expense	5.31	4.23	2.48	12.48	7.66	10.32
Finance cost	-	-	-	-	-	-
Depreciation and amortisation expense	5.43	5.44	5.75	16.31	16.93	21.94
Other expense	8.97	5.88	6.80	23.27	26.38	197.27
Total expenses (II)	21.80	16.39	15.79	4,546.82	71.93	7,208.10
Profit/ (loss) for the year before tax (III)	5.60	12.10	-0.82	42.70	34.53	74.37
Tax expense						
a) Current tax	-	-	-	-	-	4.12
b) Deferred tax	-	-	-	-	-	-
c) Income Tax for Earlier years	-0.01	0.14	0.01	0.13	0.10	0.07
Total Tax Expense (IV)	-0.01	0.14	0.01	0.13	0.10	4.19
Profit/ (loss) for the year after tax (V)	5.61	11.96	-0.83	42.57	34.43	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)	5.61	11.96	-0.83	42.57	34.43	70.18
Total Comprehensive Income attributable to :						
Parent	5.53	11.86	-0.81	42.33	34.18	69.57
Non-controlling Interest	0.08	0.11	-0.02	0.24	0.27	0.61
Total	5.61	11.96	-0.83	42.57	34.44	70.18
Total	2.40	2.40	2.40	2.40	2.40	2.40
Number of Equity Shares						
Earnings per equity share						
a) Basic	2.34	4.98	(0.35)	17.74	14.35	29.24
b) Diluted	2.34	4.98	(0.35)	17.74	14.35	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 13/02/2024 at Kolkata. The Statutory Auditors of the Company have carried out a 'Limited Review' of the results for the quarter ended 31st December 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



Dated: 13/02/2024
Place: Kolkata

FOR CITRINE CONSULTANTS LIMITED
Citrine Consultants Limited

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