



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 Report on Standalone Annual Financial Results of Citrine Consultants Limited 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

Opinion

We have audited the accompanying standalone quarterly financial results of **Citrine Consultants Limited** (hereinafter referred to as the "Company") for the quarter ended 31 March 2023, and the year to date results for the period from 01.04.2022 to 31.03.2023 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"), including relevant circulars issued by the Securities and Exchange Board of India ("SEBI") from time to time.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:

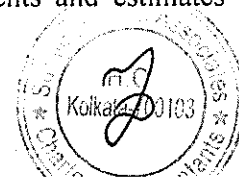
- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations, read with SEBI Circular CIR/CFD/FAC/62/2016 dated 5 July 2016 in this regard; and
- b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 31 March 2023 as well as the year-to-date results for the period from 01.04.2022 to 31.03.2023.

Basis for Opinion

We have conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our opinion.

Managements and Board of Directors' Responsibilities for the Standalone Annual Financial Results

These quarterly financial results as well as the year-to-date standalone financial results have been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the accounting principles generally accepted in India, including Ind AS prescribed under section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with regulation 33 of the listing regulations including SEBI circular. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are





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reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

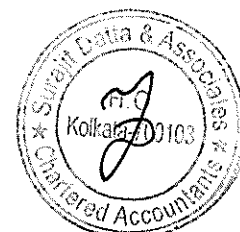
The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.





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- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The standalone annual financial results include the results for the quarter ended 31st March, 2023 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

**For Surajit Datta & Associates
Chartered Accountants
FRN-0328815E**



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

Place: Kolkata

Date: 29.05.2023

UDIN- 23061755 BGVNZE3778

M/S. CITRINE CONSULTANTS LIMITED

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

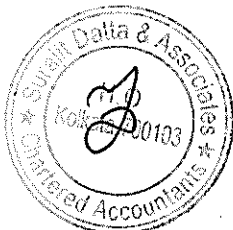
E-mail : citrineconsultantslimited@gmail.com; Web site : www.citrineconsultants.in

CIN No. : L24291WB1983PLC035829

STATEMENT OF ASSETS AND LIABILITIES AS ON 31ST MARCH, 2023

(Amount in lakhs)

	Standalone	
	As at 31.03.2023	As at 31.03.2022
	(Audited)	(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	0.65
(b) Cash and cash equivalents	0.77	2.02
(c) Short term loans and advances	-	-
Assets for current tax (net)	-	-
Other current assets	0.57	1.06
TOTAL ASSETS	126.75	128.49
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	24.00	24.00
Other equity	-3.01	-3.08
Equity attributable to Owners of the parent	20.99	20.92
Non-controlling interests	-	-
Total Equity	20.99	20.92
Non-current liabilities		
Financial liabilities		
(a) Long Term Borrowings	94.00	96.00
Long term provisions	-	-
Deferred tax liabilities (Net)	-	-
Other Non-current Liabilities	-	-
Current liabilities		
Financial liabilities		
(a) Short term borrowings	-	-
(b) Trade and other payables	-	-
Short Term Provision	0.09	0.12
Other current liabilities	11.66	11.45
TOTAL EQUITY & LIABILITIES	126.75	128.49



Dated: 29/05/2023

Place : Kolkata

FOR CITRINE CONSULTANTS LIMITED

Citrine Consultants Limited

Tanisha Agarwal

Managing Director

TANESHA AGARWAL

Managing Director

(DIN: 07216403)

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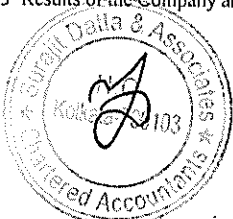
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Statement of Audited Standalone Financial Results for the quarter and Year ended 31st March , 2023

Particulars	Standalone				
	For the Quarter Ended			Year Ended	
	31.03.2023 (Audited)	31.12.2022 (Unaudited)	31.03.2022 (Audited)	31.03.2023 (Audited)	31.03.2022 (Audited)
Revenue from operations	-	-	-	-	-
Other income	1.23	1.23	1.80	6.06	7.22
Total revenue (I)	1.23	1.23	1.80	6.06	7.22
Expenses					
Cost of materials consumed	-	-	-	-	-
Purchase of stock-in-trade	-	-	-	-	-
Changes in inventories of finished goods, WIP and stock-in-trade	-	-	-	-	-
Employee benefit expense	1.05	0.75	1.11	3.66	4.44
Finance cost	-	-	-	-	-
Depreciation and amortisation expense	-	-	-	-	-
Other expense	1.21	0.19	0.65	2.29	2.44
Total expenses (II)	2.26	0.94	1.76	5.95	6.88
Profit/ (loss) for the year before tax (III)	-1.03	0.29	0.04	0.11	0.34
Tax expense					
a) Current tax	0.03	-	-	0.03	0.08
b) Deferred tax	-	-	-	-	-
c) Income Tax for Earlier years	-	0.01	-	0.01	-
Total Tax Expense (IV)	0.03	0.01	-	0.04	0.08
Profit/ (loss) for the year after tax (V)	-1.06	0.28	0.04	0.07	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)	-1.06	0.28	0.04	0.07	0.26
No. of Equity Shares	2.40	2.40	2.40	2.40	2.40
Earnings per equity share					
a) Basic	(0.44)	0.12	0.02	0.03	0.11
b) Diluted	(0.44)	0.12	0.02	0.03	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 29/05/2023 at Kolkata. The Statutory Auditors have audited these result and issued an unmodified opinion.
- 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: 29/05/2023
Place : Kolkata

FOR CITRINE CONSULTANTS LIMITED
Citrine Consultants Limited

Tanisha Agarwal

Managing Director
TANESHA AGARWAL
Managing Director
(DIN: 07216403)

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CIN No. : L24291WB1983PLC035829

STATEMENT OF CASH FLOWS

Particulars	(Amount in lakhs)	
	Standalone	
	Year ended	Year ended
	As at 31.03.2023 (Unaudited)	As at 31.03.2022 (Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before Tax and Extraordinary items	0.11	0.34
Changes in working capital		
Adjustments for (increase) / decrease in operating assets:		
Trade Receivables and Other Current Assets	0.49	-0.11
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables and Other Current Laibilities	0.22	-0.35
Short Term Provisions	-0.03	0.05
Cash generated from operations	0.78	-0.08
Net income tax paid	0.04	0.09
Net cash flow from operating activities (A)	0.75	-0.17
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)	-1.25	-0.17
Cash and cash equivalents at the beginning of the year	2.02	2.19
Cash and cash equivalents at the end of the year (Refer Note 6)	0.77	2.02

As per our attached Report of even date



Dated: 29/05/2023

Place : Kolkata

FOR CITRINE CONSULTANTS LIMITED

Citrine Consultants Limited

Managing Director

TANESHA AGARWAL

Managing Director

(DIN: 07216403)



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Independent Auditor's Report on Consolidated Annual Financial Results of Citrine Consultants Limited 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

Opinion

We have audited the accompanying consolidated quarterly financial results of **Citrine Consultants Limited** (hereinafter referred to as the "Company") for the quarter ended 31 March 2023, and the year to date results for the period from 01.04.2022 to 31.03.2023 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations'), including relevant circulars issued by the Securities and Exchange Board of India ("SEBI") from time to time.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated annual financial results:

a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations, read with SEBI Circular CIR/CFD/FAC/62/2016 dated 5 July 2016 in this regard; and

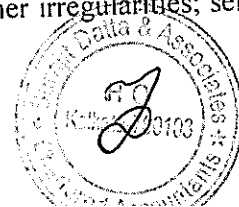
b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 31 March 2023 as well as the year-to-date results for the period from 01.04.2022 to 31.03.2023.

Basis for Opinion

We have conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our opinion.

Managements and Board of Directors' Responsibilities for the Consolidated Annual Financial Results

These quarterly financial results as well as the year to date consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the accounting principles generally accepted in India, including Ind AS prescribed under section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with regulation 33 of the listing regulations including SEBI circular. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection





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and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results

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As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the





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financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

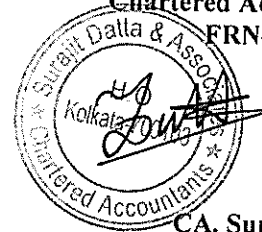
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The annual consolidated financial results include the results for the quarter ended 31st March, 2023 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

**For Surajit Datta & Associates
Chartered Accountants
FRN-032881SE**



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

Place: Kolkata

Date: 29.05.2023

UDIN- 23061755 BGVN 2F 1727

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CIN No. : L24291WB1983PLC035829

STATEMENT OF ASSETS AND LIABILITIES AS ON 31ST MARCH, 2023*(Amount in lakhs)*

	Consolidated	
	As at 31.03.2023	As at 31.03.2022
	(Audited)	(Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	2,273.80	2,289.78
Capital Work in progress	10.59	10.59
Financial assets		
(a) Non-Current investments	29,012.51	27,257.51
(b) Long-term loans & Advances	4,472.60	6,505.08
Other non-current assets	-	-
Current assets		
Inventories	4.36	4.60
Financial assets		
(a) Trade and other receivables	268.01	264.59
(b) Cash and cash equivalents	99.75	159.44
(c) Short term loans and advances	479.19	608.68
Assets for current tax (net)	-	-
Other current assets	46.29	25.42
TOTAL ASSETS	36,667.09	37,125.69
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	24.00	24.00
Other equity	23,177.04	23,107.47
Equity attributable to Owners of the parent	23,201.04	23,131.47
Non-controlling interests	1,981.77	1,981.16
Total Equity	25,182.81	25,112.63
Non-current liabilities		
Financial liabilities		
(a) Long Term Borrowings	3,102.00	4,289.76
Long term provisions	-	-
Deferred tax liabilities (Net)	-	-
Other Non-current Liabilities	-	-
Current liabilities		
Financial liabilities		
(a) Short term borrowings	-	-
(b) Trade and other payables	6,561.48	4,220.36
Short Term Provision	0.73	0.72
Other current liabilities	1,820.06	3,502.22
TOTAL EQUITY & LIABILITIES	36,667.08	37,125.69



Dated: 29/05/2023

Place : Kolkata

FOR CITRINE CONSULTANTS LIMITED

Citrine Consultants Limited

Managing Director

TANESHA AGARWAL

Managing Director

(DIN: 07216403)

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(Amount in lakhs)

STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2023

Particulars	Consolidated				
	For the Quarter Ended			Year Ended	
	31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
Revenue from operations	7,002.56	3.90	57.81	7,073.67	164.33
Other income	173.47	11.06	15.15	208.79	52.68
Total revenue (I)	7,176.03	14.97	72.96	7,282.46	217.01
Expenses					
Cost of materials consumed	0.37	0.23	6.15	2,478.31	9.86
Purchase of stock-in-trade	6,957.00	0.53	13.37	4,500.02	54.04
Changes in inventories of finished goods, WIP and stock-in-trade	-	-	2.20	0.25	0.81
Employee benefit expense	2.81	2.48	5.41	10.32	16.55
Finance cost	-	-	-	-	-
Depreciation and amortisation expense	5.01	5.75	-8.82	21.94	21.05
Other expense	170.99	6.80	8.53	197.27	28.28
Total expenses (II)	7,136.17	15.79	26.84	7,208.10	130.60
Profit/ (loss) for the year before tax (III)	39.86	-0.82	46.12	74.37	86.41
Tax expense					
a) Current tax	4.12	-	1.30	4.12	1.30
b) Deferred tax	-	-	-	-	-
c) Income Tax for Earlier years	-	0.01	7.97	0.07	7.98
Total Tax Expense (IV)	4.12	0.01	9.27	4.19	9.28
Profit/ (loss) for the year after tax (V)	35.74	-0.83	36.85	70.18	77.13
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	-	-	-	-	-
Total Other Comprehensive Income, net of tax for the year	-	-	-	-	-
Total Comprehensive Income for the year (V+VI)	35.74	-0.83	36.85	70.18	77.13
Total Comprehensive Income attributable to :					
Parent	35.39	-0.81	36.69	69.57	76.43
Non-controlling Interest	0.35	-0.02	0.16	0.61	0.70
Total	35.74	-0.83	36.85	70.18	77.13
Number of Equity Shares	2.40	2.40	2.40	2.40	2.40
Earnings per equity share					
a) Basic	14.89	(0.35)	15.36	29.24	32.14
b) Diluted	14.89	(0.35)	15.36	29.24	32.14

NOTES:

- The above mentioned results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 29/05/2023 at Kolkata. The Statutory Auditors have audited these result and issued an unmodified opinion.
- 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: 29/05/2023
Place : Kolkata

FOR CITRINE CONSULTANTS LIMITED

Citrine Consultants Limited

Tanisha Agarwal

TANISHA AGARWAL

Managing Director
(DIN: 07216403)

M/S. CITRINE CONSULTANTS LIMITED

Registered Office : Diamond Prestige, 41A, A/J 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 FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2023*(Amount in lakhs)*

Particulars	Consolidated	
	As at 31.03.2023 (Audited)	As at 31.03.2022 (Audited)
Cash Flow From Operating Activities :		
Net Profit after tax	70.18	77.13
Adjustments for:		
Depreciation	21.94	21.05
Provision for Tax	4.19	9.28
Profit on Sales of Land	0.36	0.39
Profit on sale of Invest.	-	-
Interest (Net)	-	-
Operating Profit before Working Capital Changes	96.66	107.85
Adjustments for:		
Inventories	0.25	0.81
Trade and other Receivables	2,137.68	-2,690.11
Trade Payables & other Liabilities	658.97	378.02
Cash Generated from Operations	2,893.56	-2,203.43
Taxes Paid	-4.18	-115.50
Net cash from Operating Activities	2,889.38	-2,318.93
Cash Flow from Investing Activities		
Payment for purchase of investment in the form of equity shares	-1,755.00	-
Acquisition of Fixed Assets	-8.32	-5.66
Sales of Fixed Assets	2.00	122.64
Net Cash used in Investing activities	-1,761.32	116.97
Cash Flow from Financing Activities		
Proceeds from Long Term Borrowings taken	-	2,261.76
Repayment of Long Term Borrowings taken	-1,187.76	-
Net Cash used in Financing Activities	-1,187.76	2,261.76
Net Increase/(Decrease) in Cash & Cash Equivalents	-59.69	59.80
Cash and Cash Equivalents at beginning of the Year	159.44	99.64
Cash and Cash Equivalents at end of the Year	99.75	159.44

As per our attached Report of even date



Dated: 29/05/2023

Place : Kolkata

FOR CITRINE CONSULTANTS LIMITED

Citrine Consultants Limited

Managing Director

TANESHA AGARWAL

Managing Director

(DIN: 07216403)

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

May 29, 2023

To,
The Secretary
The Calcutta Stock Exchange Limited
7, Lyons Range,
Kolkata - 700001

Scrip Code: 013150

Sub: Declaration in respect of Audit Report with unmodified opinion on the Audited (Standalone and Consolidated) Financial Results for the Financial Year ended March 31, 2023

Dear Sir / Madam,

In terms of provisions of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), we hereby declare that the Statutory Auditors of the Company, M/s. Surajit Datta & Associates, Chartered Accountants, (FRN/Memb No.: 0328815E/061755), have issued the Audit Report with Unmodified opinion on the Audited (Standalone and Consolidated) Financial Results of the Company for the financial year ended March 31, 2023.

This is for your information and records.

Thanking you,
Yours faithfully,

For Citrine Consultants Limited

Tanisha Agarwal

**Tanisha Agarwal
Managing Director
DIN:07216403**

