

Independent Auditor's Review Report 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 June, 2024** 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.

Dated: 13th August 13, 2024
Place: Kolkata



For, S. P. Jha & Associates,
Chartered Accountants
FR No.: 330130E


Sanjay Prasad Jha
Proprietor

M. No.: 062923
UDIN : 24062923BKAORW4115

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 30TH JUNE 2024

(Rs. In Lacs)

Particulars	Standalone			
	For the Quarter Ended			Year Ended
	30.06.2024	31.03.2024	30.06.2023	31.03.2024
	(Un-audited)	(Audited)	(Un-audited)	(Audited)
Revenue from operations	-	-	-	-
Other income	1.80	1.80	1.80	7.22
Total revenue (I)	1.80	1.80	1.80	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	0.60	0.60	0.60	2.40
Finance cost	-	-	-	-
Depreciation and amortisation expense	-	-	-	-
Other expense	0.72	0.90	0.90	4.51
Total expenses (II)	1.32	1.50	1.50	6.91
Profit/ (loss) for the year before tax (III)	0.48	0.30	0.30	0.32
Tax expense				
a) Current tax	-	0.08	-	0.08
b) Deferred tax	-	-	-	-
c) Income Tax for Earlier years	-	-	-	0.00
Total Tax Expense (IV)	-	0.08	-	0.08
Profit/ (loss) for the year after tax (V)	0.48	0.22	0.30	0.23
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)	0.48	0.22	0.30	0.23
No. of Equity Shares	2.40	2.40	2.40	2.40
Earnings per equity share				
a) Basic	0.20	0.09	0.13	0.10
b) Diluted	0.20	0.09	0.13	0.10

NOTES:

- The above mentioned results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13/08/2024 at Kolkata. The Statutory Auditors of the Company have carried out a 'Limited Review' of the results for the quarter ended 30th June 2024
- 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 S.P.Jha & Associates

Chartered Accountants

FR NO. - 330130E

Sanjay Prasad Jha

Proprietor

M. No. 062923

Dated: 13/08/2024

Place : Kolkata

FOR CITRINE CONSULTANTS LIMITED

CITRINE CONSULTANTS LIMITED

Ankush Agarwal Director

ANKUSH AGARWAL

Director

(DIN: 07156576)

Citrine Consultants Limited

Tanisha Agarwal

Managing Director

(DIN: 07216403)

UDIN: 24062923 BKA ORW4115

Independent Auditor's Review Report 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 **consolidated unaudited 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 30th June, 2024** 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. The 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 29th 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 5 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.



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 Rs. 39.57 lacs and Total Net Profit of Rs. 19.16 lacs, for the quarter ended on 30th June, 2024. 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.

Dated: 13th August 13, 2024
Place: Kolkata

For, S. P. Jha & Associates,
Chartered Accountants
FR No.: 330130E



A handwritten signature in blue ink, appearing to read 'S. P. Jha'.

Sanjay Prasad Jha
Proprietor

M. No.: 062923
UDIN: 24062923BKAORX2158

M/S. CITRINE CONSULTANTS LIMITED

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

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CIN No. : L24291WB1983PLC035829

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2024

(Rs. In Lacs)

Particulars	Consolidated			
	For the Quarter Ended			Year Ended
	30.06.2024	31.03.2024	30.06.2023	31.03.2024
	(Un-audited)	(Audited)	(Un-audited)	(Audited)
Revenue from operations	17.39	11.00	4,521.45	4,544.87
Other income	22.17	20.08	12.20	75.73
Total revenue (I)	39.57	31.09	4,533.64	4,620.61
Expenses				
Cost of materials consumed	0.53	0.74	1,070.53	1,072.55
Purchase of stock-in-trade	1.29	0.86	3,420.90	3,422.90
Changes in inventories of finished goods, WIP and stock-in-trade	-1.05	0.35	0.40	1.25
Employee benefit expense	2.88	5.29	2.94	17.77
Finance cost	-	-	-	-
Depreciation and amortisation expense	5.52	5.49	5.44	21.81
Other expense	11.23	72.91	8.42	96.00
Total expenses (II)	20.40	85.64	4,508.64	4,632.28
Profit/ (loss) for the year before tax (III)	19.16	-54.55	25.00	-11.67
Tax expense				
a) Current tax	-	0.54	-	0.63
b) Deferred tax	-	-	-	-
c) Income Tax for Earlier years	-	0.04	-	0.08
Total Tax Expense (IV)	-	0.58	-	0.71
Profit/ (loss) for the year after tax (V)	19.16	-55.13	25.00	-12.38
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)	19.16	-55.13	25.00	-12.38
Total Comprehensive Income attributable to :				
Parent	19.01	-55.27	24.94	-12.75
Non-controlling Interest	0.15	0.13	0.06	0.37
Total	19.16	-55.13	25.00	-12.38
Number of Equity Shares	2.40	2.40	2.40	2.40
Earnings per equity share				
a) Basic	7.98	(22.97)	10.42	(5.16)
b) Diluted	7.98	(22.97)	10.42	(5.16)

NOTES:

- The above mentioned results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13/08/2024 at Kolkata. The Statutory Auditors of the Company have carried out a 'Limited Review' of the results for the quarter ended 30th June 2024.
- 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 S.P.Jha & Associates
Chartered Accountants
FR NO. - 330130E

Sanjay Prasad Jha
Proprietor
M. No. 062923

Dated: 13/08/2024
Place : Kolkata



FOR CITRINE CONSULTANTS LIMITED

Citrine Consultants Limited

Tanisha Agarwal
Managing Director
(DIN: 07216403)

CITRINE CONSULTANTS LIMITED

Ankush Agarwal
Director
(DIN: 07156576)

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