

# 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

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Date- 13/08/2022

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

**Scrip Code- 013150**

**Sub: Outcome of Board Meeting of Citrine Consultants Limited held today on 13th August, 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 Saturday, 13<sup>th</sup> August, 2022 which commenced at 2.00 P.M and concluded at 3.00 P.M, have among other items of agenda: -

1. Considered, approved and taken on record the standalone and consolidated unaudited financial results of the company for the first quarter ended 30<sup>th</sup> June, 2022, 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 standalone and consolidated financial results for the first quarter ended 30<sup>th</sup> June, 2022.
  - b. The Limited Review Report for the first quarter ended 30<sup>th</sup> June, 2022, issued by M/s. Surajit Datta & Associates, Statutory Auditor of the Company.

This is for your information and record.

Thanking You  
For Citrine Consultants Limited

TANESHA AGARWAL

Digitally signed by  
TANESHA AGARWAL  
Date: 2022.08.13 15:06:08  
+05'30'

Tanesha Agarwal  
Managing Director  
DIN: 07216403



**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 30 June 2022 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.

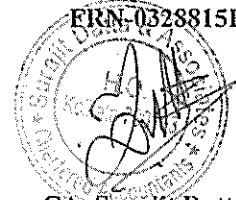
2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed 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.

**For Surajit Datta & Associates**  
**Chartered Accountants**

**FRN-0328815E**



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

Place: Kolkata

Date: 13.08.2022

UDIN- 22061755ADYVVK 9070

**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 Audited Standalone Financial Results for the quarter and Year ended 30 th June 2022**

(Amount in lakhs)

Particulars	Standalone			
	For the Quarter Ended			Year Ended
	30.06.2022	31.03.2022	30.06.2021	31.03.2022
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
Revenue from operations	-	-	-	-
Other income	1.80	1.80	1.80	7.22
<b>Total revenue (I)</b>	<b>1.80</b>	<b>1.80</b>	<b>1.80</b>	<b>7.22</b>
<b>Expenses</b>				
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	4.44
Finance cost	-	-	-	-
Depreciation and amortisation expense	-	-	-	-
Other expense	0.37	0.65	0.73	2.44
<b>Total expenses (II)</b>	<b>1.48</b>	<b>1.76</b>	<b>1.84</b>	<b>6.88</b>
<b>Profit/ (loss) for the year before tax (III)</b>	<b>0.32</b>	<b>0.04</b>	<b>-0.04</b>	<b>0.34</b>
<b>Tax expense</b>				
a) Current tax	-	-	-	0.08
b) Deferred tax	-	-	-	-
c) Income Tax for Earlier years	-	-	-	-
<b>Total Tax Expense (IV)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.08</b>
<b>Profit/ (loss) for the year after tax (V)</b>	<b>0.32</b>	<b>0.04</b>	<b>-0.04</b>	<b>0.26</b>
<b>Other comprehensive income</b>				
a) <u>Items that will not be reclassified to profit or loss</u>				
# Changes in fair value of equity instrument through OCI	-	-	-	-
# Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
b) <u>Items that will be reclassified to profit or loss</u>				
- Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
<b>Total Other Comprehensive Income, net of tax for the year (VI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Comprehensive Income for the year (V+VI)</b>	<b>0.32</b>	<b>0.04</b>	<b>-0.04</b>	<b>0.26</b>
No. of Equity Shares	2,40,000	2,40,000	2,40,000	2,40,000
<b>Earnings per equity share</b>				
a) Basic	0.13	0.02	(0.02)	0.11
b) Diluted	0.13	0.02	(0.02)	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 13/08/2022 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: 13/08/2022  
Place : Kolkata

**FOR CITRINE CONSULTANTS LIMITED**

TANESHA AGARWAL ANKUSH AGARWAL  
Citrine Consultants Limited Citrine Consultants Limited

*Tanisha Agarwal*  
Managing Director

(DIN: 07216403)

*Ankush Agarwal*  
Director

(DIN: 07156576)



**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)**

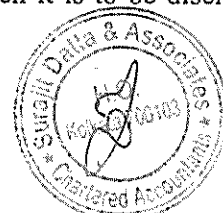
**To the Board of Directors of Citrine Consultants Limited**

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 30 June 2022, 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**

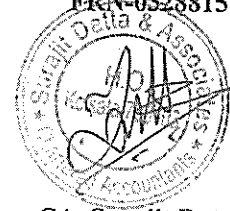
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5. The Statement includes the interim financial results of 15 subsidiaries, which have not been reviewed by their auditors, whose interim financial results reflects total revenues of ₹ 56.47 lacks, total net (profit) after tax of ₹ 31.31 lacks, total comprehensive (profit) of ₹ 31.29 lacks, for the quarter ended on 30 June 2022. 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**

**ERN-0328815E**



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

Place: Kolkata

Date: 13.08.2022

UDIN- 22061755 A0 YV X Q 8833

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CIN No. : L24291WB1983PLC035829

Statement of audited Consolidated Financial Results for the quarter and year ended 30th June, 2022

(Amount in lakhs)

Particulars	Consolidated			
	For the Quarter Ended		Year Ended	
	30.06.2022	31.03.2022	30.06.2021	31.03.2022
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
Revenue from operations	45.89	57.81	35.31	164.33
Other income	12.39	15.15	4.41	52.68
<b>Total revenue (I)</b>	<b>58.27</b>	<b>72.96</b>	<b>39.73</b>	<b>217.01</b>
Expenses				
Cost of materials consumed	10.77	6.15	1.84	9.86
Purchase of stock-in-trade	2.49	13.37	24.72	54.04
Changes in inventories of finished goods, WIP and stock-in-trade	-7.36	2.30	-1.47	0.81
Duties & taxes on sale of goods	-	-	-	-
Employee benefit expense	2.97	5.41	3.41	16.55
Finance cost	-	-	-	-
Depreciation and amortisation expense	5.28	-8.82	-	21.05
Other expense	12.50	8.53	7.37	28.28
<b>Total expenses (II)</b>	<b>26.64</b>	<b>26.84</b>	<b>32.87</b>	<b>130.60</b>
<b>Profit/ (loss) for the year before tax (III)</b>	<b>31.63</b>	<b>46.12</b>	<b>6.85</b>	<b>86.41</b>
Tax expense				
a) Current tax	-	1.30	-	1.30
b) Deferred tax	-	-	-	-
c) Income Tax for Earlier years	0.03	7.97	-	7.98
<b>Total Tax Expense (IV)</b>	<b>0.03</b>	<b>9.27</b>	<b>-</b>	<b>9.28</b>
<b>Profit/ (loss) for the year after tax (V)</b>	<b>31.60</b>	<b>36.85</b>	<b>6.85</b>	<b>77.13</b>
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	-	-	-	-
<b>Total Other Comprehensive Income, net of tax for the year (VI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Comprehensive Income for the year (V+VI)</b>	<b>31.60</b>	<b>36.85</b>	<b>6.85</b>	<b>77.13</b>
Total Comprehensive Income attributable to :				
Parent	31.33	36.69	6.70	76.43
Non-controlling Interest	0.28	0.16	0.16	0.70
<b>Total</b>	<b>31.60</b>	<b>36.85</b>	<b>6.85</b>	<b>77.13</b>
No. of Equity Shares	2,40,000	2,40,000	2,40,000	2,40,000
Earnings per equity share				
a) Basic	13.17	15.36	2.86	32.14
b) Diluted	13.17	15.36	2.86	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 13/08/2022 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
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Dated: 13/08/2022  
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)