

**Independent Auditor's Review Report on Unaudited Financial Results of CHITRAKUT HOLDINGS LIMITED for the quarter ended on 30 June, 2023 pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulation, 2015**

To the Board of Directors  
**CHITRAKUT HOLDINGS LIMITED**

1. We have reviewed the accompanying statement of Unaudited financial results of **CHITRAKUT HOLDINGS LIMITED** ("the Company") for the First Quarter ended on 30<sup>th</sup> June, 2023 ("the Statements"), being submitted by the company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulation, 2015 as amended.
2. This statement which is the responsibility of the Company's Management and approved by the Board of Directors in its meeting held on August 11, 2023, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013 read with our relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report the statement based on our review.
3. We conduct our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than as audit. We have not performed an audit and accordingly, we do not express an audit opinion.  
  
We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, (as amended) to the extent applicable.
4. Based on our review conducted and procedures performed as mentioned above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the aforesaid Indian Accounting Standard and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms 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 RANJIT JAIN & CO.  
Chartered Accountants

Firm Reg No. 322505E

*Rajiv Jain*

Rajiv Jain  
(Partner)

Membership. No. 061650

UDIN-23061650BGULLT6991



Place:- Kolkata

Dated: The 11th Day of August, 2023

# CHITRAKUT HOLDINGS LIMITED

CIN - L51909WB1988PLC044765

1/1, CAMAC STREET, KOLKATA - 700 016

Website: www.chitrakutholdings.com, Email Id - info@chitrakutholdings.com, Contact no. - 033- 4003-8921

## Statement of Standalone Un-audited Financial Results for the Quarter ended 30th June , 2023

PART-I

(Rs. In Lakhs)

Sl. No.	PARTICULARS	QUARTER ENDED			Year ended
		30-06-2023 (Unaudited)	31-03-2023 (Audited)	30-06-2022 (Unaudited)	31-03-2023 (Audited)
1	<b>Revenue From Operations</b>				
	(a) Interest Income	20.56	47.15	5.56	64.41
	(b) Dividend Income	0.48	0.38	0.34	1.29
	(c) Sale of Product	4.66	68.25	-	68.25
	<b>Total Revenue From Operations</b>	<b>25.70</b>	<b>115.78</b>	<b>5.90</b>	<b>133.95</b>
2	Other Income	5.25	6.70	-	10.20
3	Net Gain on Derecognition of Financial Assets or Amortized Cost	-	-	-	-
4	Net Gain on Reclassification of Financial Asset	-	-	-	-
5	<b>Total Income (1+2+3+4)</b>	<b>30.95</b>	<b>122.48</b>	<b>5.90</b>	<b>144.15</b>
6	<b>Expenses</b>				
	(a) Finance Costs	0.50	(0.88)	0.66	3.15
	(b) Impairment of Financial Instrument	-	14.22	-	14.22
	(c) Purchase of Stock In Trade	-	1.09	-	1.09
	(d) Changes in Inventories of finished goods, Work In Progress and Stock In Trade	(10.53)	72.49	8.80	61.46
	(e) Employees Benefit Expenses	4.08	2.41	3.46	7.80
	(f) Depreciation and Amortisation Expenses	0.20	0.22	0.12	0.58
	(g) Other Expenses	2.78	3.89	1.60	13.07
	<b>Total Expenses</b>	<b>(2.97)</b>	<b>93.44</b>	<b>14.64</b>	<b>101.37</b>
7	<b>Profit/(Loss) before Exceptional Items tax ( 5 - 6)</b>	<b>33.92</b>	<b>29.04</b>	<b>(8.74)</b>	<b>42.78</b>
8	Exceptional Items	-	-	-	-
9	<b>Profit / (Loss) Before Tax (7+8)</b>	<b>33.92</b>	<b>29.04</b>	<b>(8.74)</b>	<b>42.78</b>
10	<b>Tax Expenses</b>				
	1) Current tax	-	13.46	-	13.46
	3) Deferred Tax	-	(3.51)	2.78	0.35
	<b>Total Tax Expenses</b>	<b>-</b>	<b>9.95</b>	<b>2.78</b>	<b>13.81</b>
11	<b>Profit/(Loss) for the period from continuing operations (9 - 10)</b>	<b>33.92</b>	<b>19.09</b>	<b>(11.52)</b>	<b>28.97</b>
12	Profit/(Loss) for the period from discontinuing operations	-	-	-	-
13	Tax Expenses of Discontinued Operations	-	-	-	-
14	<b>Profit/(Loss) for the period from discontinuing operations after tax ( 12-13)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
15	<b>Profit/(Loss) for the period (11-14)</b>	<b>33.92</b>	<b>19.09</b>	<b>(11.52)</b>	<b>28.97</b>
16	<b>Other Comprehensive Income</b>				
	(a)(i) Items that will not be Reclassified to Profit or Loss	27.38	(4.17)	(13.89)	11.63
	(ii) Income Tax Relating to items that will not be Reclassified to Profit or Loss	(7.11)	1.08	3.61	(3.02)
17	<b>Total Comprehensive Income for the period (15 + 16)</b>	<b>54.19</b>	<b>16.00</b>	<b>(21.80)</b>	<b>37.58</b>
	Paid Up Equity Share Capital (Face Value Rs. 10/- each)	732.00	732.00	732.00	732.00
18	<b>Earning Per Share</b>				
	1) Basic	0.46	0.26	(0.16)	0.40
	2) Diluted	0.46	0.26	(0.16)	0.40

### Notes:-

- The above Financial Results which are published in accordance with the regulation 33 of the Securities and Exchange Board of India (Listing Obligation & Disclosure Requirement) Regulations, 2015 have been reviewed and recommended by Audit Committee and has been approved by the Board of Directors at its Meeting held on Friday 11th August, 2023. The Financial Results are accordance with Indian Accounting Standard (Ind-AS) as prescribed under Sectin 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standard) Rules, 2016.
- Provision for Income Tax/Deferred Tax will be accounted for at the end of the financial year.
- No Investors Complaints were pending at the beginning of the quarter and none were received during the quarter.
- Previous Year figures are regrouped / reclassified, to confirm to the current period classification.
- Disclosures of Debt Service Coverage Ratio and Interest Service Coverage Ratio is not mandatory for NBFCs registered with RBI as exempted under Regulation 54(2) of SEBI (LODR), 2015. Hence, the same has not been disclosed by virtue of such exemption



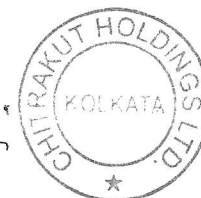
For Chitrakut Holdings Limited

*Rajendra Kumar Sarogi*

Rajendra Kumar Sarogi

Whole Time Director

DIN: 00007503



Place : Kolkata

Date : 11th August, 2023