

Chitrakut Holdings Ltd.

CIN: L5190WB1988PLC044765

1/1, Camac Street, 3rd Floor, Suite No. 7
Kolkata - 700016
Tel : (033) 2229 6351/6355
Fax : (033) 2229 1824
E- mail : info@chitrakutholdings.com
Website : www.chitrakutholdings.com

15th November, 2021

To,

The Calcutta Stock Exchange Ltd. 7, Lyons Range, Calcutta- 700 001	Metropolitan Stock Exchange of India Limited Vibgyor Towers, 4th floor, Plot No C 62, G - Block, Opp. Trident Hotel, Bandra Kurla Complex, Bandra (E), Mumbai – 400 098
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Dear Sir / Madam,

Sub: Submission of Review Report along with Quarterly unaudited result for the three months ended on 30th September, 2021

With reference to the above, we are enclosing herewith the unaudited (Provisional) quarterly result for the three months ended on 30th September, 2021 and a Review Report from the Auditors. This is for your necessary record.

Kindly acknowledge the receipt.

Thanking you,

Yours faithfully,

For Chitrakut Holdings Limited

Kailash Chand Saraogi

Kailash Chand Saraogi

DIN - 00007512



VASUDEO & ASSOCIATES

Chartered Accountants

Independent Auditor's Review Report on Standalone Unaudited quarterly and year to date financial results of the Company Pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors,
Chitrakut Holdings Limited


We have reviewed the accompanying statement of un-audited financial results of M/s. **Chitrakut Holdings Limited** for the quarter and half year ended 30th September, 2021 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. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted 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 an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of un-audited financial results prepared in accordance with the recognition and measurement principles laid down in Ind AS-34 prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of 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 VASUDEO & ASSOCIATES
Chartered Accountants
Firm Reg No. 319299E


CA Saurabh Modi
(Partner)

Membership. No. 303815

UDIN- 21303815 AAAA FE5071

Place:- Kolkata

Dated: The 13th Day of November, 2021

CHITRAKUT HOLDINGS LIMITED

CIN - L51909WB1998PLC044765

1/1, CAMAC STREET, KOLKATA - 700 016

Website: www.chitrakutholdings.com, Email Id - info@chitrakutholdings.com, Contact no. - 033- 2229 6351/55

Statement of Unaudited Financial Result for the Second Quarter/ Half year ended September 30,2021

SL NO	PARTICULARS	(₹ in Lakhs)					
		QUARTER ENDED			HALF YEAR ENDED		FOR THE YEAR
		30.09.21 (Unaudited)	30.06.21 (Unaudited)	30.09.20 (Unaudited)	30.09.21 (Unaudited)	30.09.20 (Unaudited)	31.03.2021 (Audited)
1	Revenue From Operations						
	(a) Interest Income	5.25	4.21	35.85	9.46	70.60	19.92
	(b) Dividend Income	0.05	0.31	0.35	0.36	0.39	1.34
	(c) Sale of Product	5.98	10.16	80.95	16.14	113.89	199.02
	Total Revenue From Operations	11.28	14.68	117.15	25.96	184.88	220.28
2	Other Income	0.22	-	-	0.22	-	0.59
3	Net Gain on Derecognition of Financial Assets or Amortized Cost	-	-	-	-	-	-
4	Net Gain on Reclassification of Financial Asset	-	-	-	-	-	-
5	Total Income	11.50	14.68	117.15	26.18	184.88	220.87
6	Expenses						
	(a) Finance Costs	0.52	0.25	0.95	0.77	1.95	2.16
	(b) Impairment of Financial Instrument	-	-	-	-	-	0.07
	(c) Purchase of Stock In Trade	2.84	9.78	82.63	12.62	159.63	159.63
	(d) Changes in Inventories of finished goods, Work In Progress and Stock In Trade	(12.80)	(23.37)	(2.95)	(36.17)	(65.50)	2.53
	(e) Employees Benefit Expenses	4.65	3.10	4.65	7.75	8.75	28.60
	(f) Depreciation and Amortisation Expenses	0.25	0.05	0.25	0.30	0.50	0.70
	(g) Other Expenses	1.61	2.34	0.15	3.95	2.41	7.91
	Total Expenses	(2.93)	(7.85)	85.68	(10.78)	107.74	201.60
7	Profit/(Loss) before Exceptional Items tax (5 - 6)	14.43	22.53	31.47	36.96	77.14	19.27
8	Exceptional Items	-	-	-	-	-	-
9	Profit/ (Loss) Before Tax (7+8)	14.43	22.53	31.47	36.96	77.14	19.27
10	Tax Expense						
	1) Current tax	-	-	-	-	-	56.28
	2) Deferred tax	3.84	-	-	3.84	-	0.13
	Total Tax Expenses	3.84	-	-	3.84	-	56.41
11	Profit/(Loss) for the period from continuing operations (9 - 10)	10.59	22.53	31.47	33.12	77.14	(37.14)
12	Profit/(Loss) for the period from discontinuing operations	-	-	-	-	-	-
13	Tax Expenses of Discontinued Operations	-	-	-	-	-	-
14	Profit/(Loss) for the period from discontinuing operations after tax (12-13)	-	-	-	-	-	-
15	Profit/(Loss) for the period (11-14)	10.59	22.53	31.47	33.12	77.14	(37.14)
16	Other Comprehensive Income						
	(a)(i) Items that will not be Reclassified to Profit or Loss	23.96	11.60	6.38	35.56	17.40	54.63
	(ii) Income Tax Relating to items that will not be Reclassified to Profit or Loss	(8.12)	(3.01)	(1.66)	(11.13)	(4.53)	(8.45)
17	Total Comprehensive Income for the period (15 + 16)	26.43	31.12	36.19	57.55	90.01	9.04
	Paid Up Equity Share Capital (Face Value Rs. 10/- each)	732.00	732.00	732.00	732.00	732.00	732.00
18	Earning Per Equity Share						
	1) Basic	0.14	0.31	0.43	0.45	1.05	(0.51)
	2) Diluted	0.14	0.31	0.43	0.45	1.05	(0.51)



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BALANCE SHEET AS AT 30.09.2021

(₹ in Lakhs)

STATEMENT OF ASSETS AND LIABILITIES		30.09.2021	31.03.2021
SL. NO.	PARTICULARS	(Unaudited)	(Audited)
A)	ASSETS		
1	Financial Assets		
	a) Cash & Cash Equivalents	27.20	9.33
	b) Receivables		
	i) Trade Receivables	-	-
	c) Loans	1,912.55	1,914.21
	d) Investment	191.24	148.18
	e) Other Financial Assets	163.65	127.49
2	Non Financial Asset		
	a) Current Tax Assets(Net)	21.92	21.92
	b) Investments	45.61	45.61
	c) Deferred Tax Asset (Net)	-	-
	d) Property, Plant & Equipment	2.42	2.72
	e) Other Non Financial Assets -	1.28	1.28
	Total Assets	2,365.87	2,270.74
	LIABILITIES AND EQUITY		
	LIABILITIES		
1	Financial Liabilities		
	a) Payables		
	(I) Trade Payables		
	(i) total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
	(II) Other Payables		
	(i) total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
	b) Borrowings (Other than Debt Securities)	25.77	-
2	Non-Financial Liabilities		
	a) Deferred tax liabilities (Net)	15.74	0.77
	b) Other Non financial liabilities	0.31	3.47
3	EQUITY		
	(a) Equity Share Capital	732.00	732.00
	(b) Other Equity	1,592.05	1,534.50
	Total Liability and Equity	2,365.87	2,270.74

Note

- 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 Saturday 13 November, 2021. The Financial Results are accordance with Indian Accounting Standard (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standard) Rules, 2016, The Result have been audited by the Statutory Auditors of the Company.
- Provision for Income 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.



For Chittrakut Holdings Limited

Rajendra Kumar Saraogi

Rajendra Kumar Saraogi
Director
DIN: 00007503

Place : Kolkata
Date : 13th November, 2021

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STANDALONE CASH FLOW STATEMENT FOR THE HALF ENDED 30TH SEPTEMBER, 2021

Amount in ₹ Lacs

	HALF YEAR ENDED		Year Ended
	30th Sept, 2021 (Unaudited)	30th Sept, 2020 (Unaudited)	31st March, 2021 (Audited)
A: CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit/ (Loss) Adjustment before Tax & Extra Ordinary items	36.96	77.14	19.27
<u>Add/Less Adjustment for:</u>			
Depreciation	0.30	0.50	0.71
Impairment on Financial Instrument	-	-	0.07
Operating Profit before Working Capital Changes	37.26	77.64	20.05
<u>Add/Less:- Adjustment for:</u>			
(Increase)/Decrease in Trade Receivables	-	-	-
(Increase)/Decrease in Loans	1.66	(63.13)	(27.73)
(Increase)/Decrease in Other Financial Asset	(36.16)	(65.50)	2.53
(Increase)/Decrease in Current Tax Asset	-	-	24.66
(Increase)/Decrease in Other Non-Financial Assets	-	-	(0.32)
Increase/(Decrease) in Other Financial Liabilities	-	-	-
Increase/(Decrease) in Other Non-Financial Liabilities	(3.16)	(1.17)	1.84
Cash Generated from Operation	(0.40)	(52.16)	21.03
Less: Payment of Taxes	-	-	56.28
Net Cash used in Operating Activities	(0.40)	(52.16)	(35.25)
B: CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Investments	(7.50)	(12.00)	(23.00)
Proceeds from sale of Investments	-	-	23.47
Net Cash used in Investment Activities	(7.50)	(12.00)	0.47
C: CASH FLOW FROM FINANCING ACTIVITIES			
Increase/(Decrease) in Borrowings	25.77	(1.04)	(40.64)
Net Cash used in Financing Activities	25.77	(1.04)	(40.64)
Net Increase in cash & cash equivalents(A+B+C)	17.87	(65.20)	(75.42)
Cash and cash equivalents (Opening Balance)	9.33	84.75	84.75
Cash and cash equivalents (Closing Balance)	27.20	19.55	9.33
	0.00	-	-

