



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, 2020 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

Saurabh Modi

CA Saurabh Modi
(Partner)

Membership. No. 303815

UDIN-



Place:- Kolkata

Dated: The 12th Day of December, 2020

CHITRAKUT HOLDINGS LIMITED

CIN - L51909WB1998PLC044765

1/1, CAMAC STREET, KOLKATA - 700 016

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

Statement of Unaudited Financial Result for the Second Quarter/ Half year ended September 30,2020

(₹ in Lakhs)

SL NO	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		FOR THE YEAR
		30.09.20	30.06.20	30.09.19	30.09.20	30.09.19	31.03.2020
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue From Operations						
	(a) Interest Income	35.85	34.75	43.50	70.60	87.50	135.23
	(b) Dividend Income	0.35	0.04	0.11	0.39	0.25	15.00
	(c) Sale of Product	80.95	32.94	30.00	113.89	55.00	164.21
	Total Revenue From Operations	117.15	67.73	73.61	184.88	142.75	314.44
2	Other Income	-	-	13.23	-	40.20	13.98
3	Net Gain on Derecognition of Financial Assets or Amortized Cost	-	-	-	-	-	-
4	Net Gain on Reclassification of Financial Asset	-	-	-	-	-	-
5	Total Income	117.15	67.73	86.84	184.88	182.95	328.42
6	Expenses						
	(a) Finance Costs	0.95	1.00	0.04	1.95	0.08	0.70
	(b) Impairment of Financial Instrument	-	-	-	-	-	13.92
	(c) Purchase of Stock In Trade	82.63	77.00	-	159.63	55.00	168.59
	(d) Changes in Inventories of finished goods, Work In Progress and Stock In Trade	(2.95)	(62.55)	44.67	(65.50)	14.67	67.68
	(e) Employees Benefit Expenses	4.65	4.10	4.65	8.75	8.98	18.70
	(f) Depreciation and Amortisation Expenses	0.25	0.25	0.60	0.50	1.20	1.27
	(g) Other Expenses	0.15	2.26	100.28	2.41	102.80	136.75
	Total Expenses	85.68	22.06	150.24	107.74	182.73	407.61
7	Profit/(Loss) before Exceptional Items tax (5 - 6)	31.47	45.67	(63.40)	77.14	0.22	(79.19)
8	Exceptional Items	-	-	-	-	-	-
9	Profit / (Loss) Before Tax (7+8)	31.47	45.67	(63.40)	77.14	0.22	(79.19)
10	Tax Expense						
	1) Current tax	-	-	-	-	-	-
	2) Deferred tax	-	-	-	-	-	0.03
	Total Tax Expenses	-	-	-	-	-	0.03
11	Profit/(Loss) for the period from continuing operations (9 - 10)	31.47	45.67	(63.40)	77.14	0.22	(79.22)
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)	31.47	45.67	(63.40)	77.14	0.22	(79.22)
16	Other Comprehensive Income						
	(a)(i) Items that will not be Reclassified to Profit or Loss	6.38	11.02	138.22	17.40	140.39	(10.14)
	(ii) Income Tax Relating to items that will not be Reclassified to Profit or Loss	(1.66)	(2.87)	(35.94)	(4.53)	(36.50)	9.65
17	Total Comprehensive Income for the period (15 + 16)	36.19	53.82	38.88	90.01	104.11	(79.71)
	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	0.43	0.62	(0.87)	1.05	0.00	(1.08)
	2) Diluted	0.43	0.62	(0.87)	1.05	0.00	(1.08)



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BALANCE SHEET AS AT 30.09.2020

(₹ in Lakhs)

STATEMENT OF ASSETS AND LIABILITIES			
Sl. NO.	PARTICULARS	30.09.2020 (Unaudited)	31.03.2020 (Audited)
A) ASSETS			
1	Financial Assets		
	a) Cash & Cash Equivalents	19.55	84.75
	b) Receivables		
	i) Trade Receivables	-	-
	c) Loans	1,949.67	1,886.54
	d) Investment	123.43	94.03
	e) Other Financial Assets	195.51	130.01
2	Non Financial Asset		
	a) Current Tax Assets(Net)	46.58	46.58
	b) Investments	45.61	45.61
	c) Deferred Tax Asset (Net)	3.28	7.81
	d) Property, Plant & Equipment	2.92	3.42
	e) Other Non Financial Assets -	0.96	0.96
	Total Assets	2,387.51	2,299.71
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)	39.59	40.63
2	Non-Financial Liabilities		
	a) Deferred tax liabilities (Net)	-	-
	b) Other Non financial liabilities	0.45	1.62
3	EQUITY		
	(a) Equity Share Capital	732.00	732.00
	(b) Other Equity	1,615.47	1,525.46
	Total Liability and Equity	2,387.51	2,299.71

Note

- The above Standalone 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 12 December, 2020. 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.
- The spread of SARS-COV-2 virus (referred as 'COVID-19') across the global and in India has contributed to a significant decline and volatility in global and Indian financial markets and a contraction in the economic activities. On March 11, 2020 COVID-19 outbreak was declared as a global pandemic by the World Health Organisation. The Indian Government announced a strict 21 day lockdown on March 24, 2020 which is being extended from time to time with or without relaxations across the country based on the severity of the spread at local levels. The extent to which the COVID-19 pandemic will impact the operations and financial results of the Company and consequently the estimates and judgements made could vary on future developments, including among other things any new information concerning the severity of the COVID-19 pandemic and any action to contain its spread or mitigate its impact whether government mandated or elected by the Company, which are uncertain as at the date approval of these financial results. The Company continues to closely monitor any material changes to future economic conditions, which will be given effect in the respective future period. However, considering the overall condition of the economy and the interventions of the Government to ensure revival of economic activity, the company does not consider that there is any uncertainty regarding the assumption of going concern.
- 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 conform to the current period presentation.

For Chittrakut Holdings Ltd.
Rajendra Kumar Saraogi
Director

Rajendra Kumar Saraogi
Director



Place : Kolkata
Date : 12th November, 2020

Rajendra Kumar Saraogi
Director
DIN: 00007503