

Chitrakut Holdings Ltd.

1/1, Camac Street, 3rd Floor, Suite No. 7
Kolkata - 700016
Tel. : (033) 4003 8921
E-mail : info@chitrakutholdings.com
Website : www.chitrakutholdings.com
CIN: L51909WB1988PLC044765

14th November, 2022

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, 2022

With reference to the above, we are enclosing herewith the unaudited (Provisional) quarterly result for the three months ended on 30th September, 2022 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

Rajendra Kumar Saraogi

Rajendra Kumar Saraogi
DIN - 00007503

RANJIT JAIN & CO.



Chartered Accountants

Unit No. H605A, 6Th Floor, Diamond Heritage.
16 Strand Road, Kolkata – 700001
Email : ranjitjainco.it@gmail.com
Contact: +91 33 66451281 | 1282

Independent Auditor's Review Report on 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, 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. 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 RANJIT JAIN & CO.

Chartered Accountants

Firm Reg No. 322505E

Rajiv Jain

Rajiv Jain

(Partner)

Membership. No. 061650

UDIN- 22061650BDBUM16439

Place:- Kolkata

Dated: The 14th Day of November, 2022



CHITRAKUT HOLDINGS LIMITED

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Statement of Unaudited Financial Result for the Second Quarter/ Half year ended September 30,2022

SL NO	PARTICULARS	(₹ in Lakhs)					
		QUARTER ENDED			HALF YEAR ENDED		FOR THE YEAR
		30.09.22 (Unaudited)	30.06.22 (Unaudited)	30.09.21 (Unaudited)	30.09.22 (Unaudited)	30.09.21 (Unaudited)	31.03.2022 (Audited)
1	Revenue From Operations						
	(a) Interest Income	5.60	5.56	5.25	11.16	9.46	20.46
	(b) Dividend Income	0.32	0.34	0.05	0.66	0.36	1.98
	(c) Sale of Product	-	-	5.98	-	16.14	34.43
	Total Revenue from Operations	5.92	5.90	11.28	11.82	25.96	56.87
2	Other Income	-	-	0.22	-	0.22	0.78
3	Net Gain on Derecognition of Financial Assets or Amortized Cost	-	-	-	-	-	-
4	Net Gain on Reclassification of Financial Asset	-	-	-	-	-	-
5	Total Income	5.92	5.90	11.50	11.82	26.18	57.65
6	Expenses						
	(a) Finance Costs	1.81	0.66	0.52	2.47	0.77	1.34
	(b) Impairment of Financial Instrument	-	-	-	-	-	0.01
	(c) Purchase of Stock In Trade	-	-	2.84	-	12.62	12.62
	(d) Changes in Inventories of finished goods, Work In Progress and Stock In Trade	(10.87)	8.80	(12.80)	(2.07)	(36.17)	(11.06)
	(e) Employees Benefit Expenses	-	3.46	4.65	3.46	7.75	17.70
	(f) Depreciation and Amortisation Expenses	0.12	0.12	0.25	0.24	0.30	0.43
	(g) Other Expenses	2.15	1.60	1.61	3.75	3.95	7.24
	Total Expenses	(6.79)	14.64	(2.93)	7.85	(10.78)	28.28
7	Profit/(Loss) before Exceptional Items tax (5 - 6)	12.71	(8.74)	14.43	3.97	36.96	29.37
8	Exceptional Items	-	-	-	-	-	-
9	Profit / (Loss) Before Tax (7+8)	12.71	(8.74)	14.43	3.97	36.96	29.37
10	Tax Expense						
	1) Current tax	-	-	-	-	-	10.06
	2) Deferred tax	0.36	2.78	3.84	3.14	3.84	0.16
	Total Tax Expenses	0.36	2.78	3.84	3.14	3.84	10.22
11	Profit/(Loss) for the period from continuing operations (9 - 10)	12.35	(11.52)	10.59	0.83	33.12	19.15
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)	12.35	(11.52)	10.59	0.83	33.12	19.15
16	Other Comprehensive Income						
	(a)(i) Items that will not be Reclassified to Profit or Loss	20.71	(13.89)	23.96	6.82	35.56	33.23
	(ii) Income Tax Relating to items that will not be Reclassified to Profit or Loss	(5.38)	3.61	(8.12)	(1.77)	(11.13)	(8.64)
17	Total Comprehensive Income for the period (15 + 16)	27.68	(21.80)	26.43	5.88	57.55	43.74
	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	0.17	(0.16)	0.14	0.01	0.45	0.26
	2) Diluted	0.17	(0.16)	0.14	0.01	0.45	0.26



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BALANCE SHEET AS AT 30.09.2022

(₹ in Lakhs)

STATEMENT OF ASSETS AND LIABILITIES		30.09.2022	31.03.2022
SL. NO.	PARTICULARS	(Unaudited)	(Audited)
A)	ASSETS		
1	Financial Assets		
	a) Cash & Cash Equivalents	25.28	14.98
	b) Receivables		
	i) Trade Receivables	4.39	4.39
	c) Loans	1,948.94	1,928.78
	d) Investment	209.73	202.91
	e) Other Financial Assets	140.61	138.54
2	Non Financial Asset		
	a) Current Tax Assets(Net)	20.70	20.67
	b) Investments	45.61	45.61
	c) Deferred Tax Asset (Net)	-	-
	d) Property, Plant & Equipment	2.30	2.54
	e) Other Non Financial Assets -	1.79	1.79
	Total Assets	2,399.35	2,360.21
	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)	60.67	39.20
2	Non-Financial Liabilities		
	a) Deferred tax liabilities (Net)	14.49	9.57
	b) Other Non financial liabilities	8.08	1.21
3	EQUITY		
	(a) Equity Share Capital	732.00	732.00
	(b) Other Equity	1,584.11	1,578.23
	Total Liability and Equity	2,399.35	2,360.21

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Note

- 1 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 Monday 14th November, 2022. 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, The Result have been audited by the Statutory Auditors of the Company.
- 2 Provision for Income Tax will be accounted for at the end of the financial year
- 3 No Investors Complaints were pending at the beginning of the quarter and none were received during the quarter.
- 4 Previous Year figures are regrouped/ reclassified, to confirm to the current period classification.

**Place : Kolkata
Date : 14th November, 2022**



For Chitrakut Holdings Limited

Rajendra Kumar Saraogi

**Rajendra Kumar Saraogi
Director
DIN: 00007503**



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STANDALONE CASH FLOW STATEMENT FOR THE HALF ENDED 30TH SEPTEMBER, 2022

Amount in ₹ Lacs

	HALF YEAR ENDED		Year Ended
	30th Sept, 2022 (Unaudited)	30th Sept, 2021 (Unaudited)	31st March, 2022 (Audited)
A: CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit/ (Loss) Adjustment before Tax & Extra Ordinary items	3.97	36.96	29.37
<u>Add/Less Adjustment for:</u>			
Depreciation	0.24	0.30	0.43
Sundry Balances written off	-	-	0.50
Interest Expense on Loan	2.47	-	1.34
Impairment on Financial Instrument	-	-	0.01
Operating Profit before Working Capital Changes	6.68	37.26	31.65
Add/Less:- Adjustment for:			
(Increase)/Decrease in Trade Receivables	-	-	(4.39)
(Increase)/Decrease in Loans	(20.16)	1.66	(14.59)
(Increase)/Decrease in Other Financial Asset	(2.07)	(36.16)	(11.56)
(Increase)/Decrease in Current Tax Asset	-	-	1.25
(Increase)/Decrease in Other Non-Financial Assets	-	-	(0.51)
Increase/ (Decrease) in Other Financial Liabilities	-	-	-
Increase/ (Decrease) in Other Non-Financial Liabilities	6.85	(3.16)	(2.26)
Cash Generated from Operation	(8.70)	(0.40)	(0.41)
Less: Payment of Taxes	-	-	10.06
Net Cash used in Operating Activities	(8.70)	(0.40)	(10.47)
B: CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Investments	-	(7.50)	(21.50)
Purchase of Fixed Assets	-	-	(0.24)
Proceeds from sale of Investments	-	-	-
Net Cash used in Investment Activities	-	(7.50)	(21.74)
C: CASH FLOW FROM FINANCING ACTIVITIES			
Increase/ (Decrease) in Borrowings	21.47	25.77	39.20
Interest Expense	(2.47)	-	(1.34)
Net Cash used in Financing Activities	19.00	25.77	37.86
Net Increase in cash & cash equivalents(A+B+C)	10.30	17.87	5.65
Cash and cash equivalents (Opening Balance)	14.98	9.33	9.33
Cash and cash equivalents (Closing Balance)	25.28	27.20	14.98
		-	-

