



Consecutive Investments

CONSECUTIVE INVESTMENTS & TRADING COMPANY LIMITED

Regd. Office : 23, Ganesh Chandra Avenue, 3rd Floor, Kolkata - 700 013

Phone No. : 033-22114457, Fax : 033-22115493

E-mail : tricon014@gmail.com, info@consecutiveinvestment.com

Website : www.consecutiveinvestments.com

CIN : L67120WB1982PLC035452

Date: 12th November , 2021

To
**The General Manager-Operations,
The BSE Ltd.**
Phiroze Jeejeebhoy Towers
25th Floor, Dalal Street,
Mumbai- 400 001

SCRIPT ID: CITL
SCRIPT CODE: 539091
Dear Sir/Madam,

Sub: - Intimation under Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 for the quarter and half year ended 30th September, 2021

This has reference with the above, please find herewith attached a copy of Unaudited Financial Results along with Statements of Assets & Liabilities and Limited Review Report of our Company, Consecutive Investments & Trading Co. Limited for the Quarter and Half year ended 30th September, 2021 which is being approved and taken on record by the Board of Directors in the Board Meeting held on 12th November, 2021.

Kindly take on record the above information and acknowledge the receipt.

Thanking You

Yours Faithfully
For **CONSECUTIVE INVESTMENTS & TRADING CO. LIMITED**

Nabin Kumar Samanta
(Company Secretary & Compliance Officer)



Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to The Board of Directors of

CONSECUTIVE INVESTMENTS & TRADING COMPANY LIMITED

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Consecutive Investments & Trading Company Limited** ("the Company") for the quarter ended 30th September, 2021 and year to date from 1st April, 2021 to 30th September, 2021 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 ('the Regulation') as amended (the "Listing Regulations").

This Statement which is the responsibility of the Company's Management and 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 the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement 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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedure applied to financial data and thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing 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.



B M CHATRATH & CO LLP

(FORMERLY B M CHATRATH & CO.)

CHARTERED ACCOUNTANTS

LLPIN : AAJ-0682

REGD. OFFICE : CENTRE POINT, 4th FLOOR, Suite No. 440

21, HEMANTA BASU SARANI, KOLKATA - 700 001

TEL : 2248-4575/4667/6810/6798, 2210-1385, 2248-9934

E-mail : bmccal@bmchatrath.in

website : www.bmchatrath.com

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Unaudited Financial Results prepared in accordance with applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Due to Covid-19 Pandemic and the consequential Nation-wise Lockdown and restrictions on travel we have conducted Audit on a remote access basis based on the information sent to us by the Company. This includes various Financial Accounts / Records. Our Report has been made based on the Digital Review of the records maintained in the System and other related information received through email from time to time from the Management on our specific queries. The Audit has been conducted as per the Guidelines of the Institute of Chartered Accountants of India (ICAI).

For B M CHATRATH & CO LLP

CHARTERED ACCOUNTANTS

Firm Registration No. 301011E/E300025



(S.K. BASU)

Partner

Membership No. 054484

UDIN: 21054484AAAANE1870

Place: KOLKATA

Date: 12th November 2021

NOIDA :- D-26, 2nd Floor, Sector - 3, Noida - 201301 (Uttar Pradesh), Ph. No. - 0120-4593360, 0120-4593361

DELHI :- Flat No. - 10, 45 Friends Colony East, New Delhi 110065

MUMBAI :- 104, Building No. B69, Nitin Shanti Nagar CHSL, Shanti Nagar, Sector - I, Mira Road East, Dist. - Thane, Mumbai - 401107

HYDERABAD :- Mangalgiiri Vinaygar Apartments, Flat No. - 202, 8-2-616/3/E/2, Road No. - 10, Banjara Hills, Pin : 500034

JAIPUR :- B-269, Janta Colony, Jaipur-302004, Ph. : 0141-2601727



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Regd. Office: 23, Ganesh Chandra Avenue, Kolkata - 700013, West Bnagal

PART I: STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2021

Particulars	(All Figures in Rupees)					
	For the Quarter Ended			6 Months Ended		For the Year Ended
	30-09-2021	30-06-2021	30-09-2020	30-09-2021	30-09-2020	31-03-2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Income from Operations						
(a) Income from Operations (Net of GST)	26,353.00	25,495.00	24,065.00	51,848.00	47,332.00	96,610.00
(b) Other Income	-	-	-	-	-	16,86,147.53
Total Income (a+b)	26,353.00	25,495.00	24,065.00	51,848.00	47,332.00	17,82,757.53
II Expenses						
(a) Cost of Materials Consumed	-	-	-	-	-	-
(b) Purchases of Traded Goods	-	-	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress & Stock-in-trade	-	-	-	-	-	-
(d) Employee Benefits Expense	37,500.00	36,000.00	51,000.00	73,500.00	63,000.00	1,41,000.00
(e) Finance Costs	-	-	-	-	-	-
(f) Depreciation and Amortisation Expense	825.00	979.75	1,640.50	1,804.75	4,032.75	6,577.50
(g) Other Expenses	79,986.20	4,29,991.42	75,480.00	5,09,977.62	5,06,168.10	6,53,425.43
Total Expenses (a to g)	1,18,311.20	4,66,971.17	1,28,120.50	5,85,282.37	5,73,200.85	8,01,002.93
III Profit / (Loss) from Operations before Exceptional Items and Tax (I - II)	(91,958.20)	(4,41,476.17)	(1,04,055.50)	(5,33,434.37)	(5,25,868.85)	9,81,754.60
VI Exceptional Items						-
V Profit / (Loss) before Tax (III - IV)	(91,958.20)	(4,41,476.17)	(1,04,055.50)	(5,33,434.37)	(5,25,868.85)	9,81,754.60
VI Tax Expense:						
(a) Current Tax	-	-	-	-	-	2,55,256.20
(b) Deferred Tax Expense / (Income)	98.48	74.10	(43.68)	172.58	(262.34)	(214.63)
(c) Short / (Excess) Prior period Tax	-	-	-	-	-	-
Total Tax Expense:	98.48	74.10	(43.68)	172.58	(262.34)	2,55,041.57
VII Net Profit / (Loss) after Tax (V - VI)	(92,056.68)	(4,41,550.27)	(1,04,011.82)	(5,33,606.95)	(5,25,606.51)	7,26,713.03
VIII Share of Profit / (Loss) from Associates	-	-	-	-	-	-
IX Other Comprehensive Income / (Expense) - Net of Tax						
(a) Items that will be reclassified subsequently to the statement of profit and loss	-	-	-	-	-	-
(b) Income tax on items that will be reclassified subsequently to the statement of profit and loss	-	-	-	-	-	-
(c) Items that will not be reclassified subsequently to the statement of profit and loss	-	-	-	-	-	-
(d) Income tax on items that will not be reclassified subsequently to the statement of profit and loss	-	-	-	-	-	-
Total other comprehensive income, net of income tax	-	-	-	-	-	-
X Total Comprehensive Income for the period (VII+VIII+IX)	(92,056.68)	(4,41,550.27)	(1,04,011.82)	(5,33,606.95)	(5,25,606.51)	7,26,713.03
XI Paid-up Equity Share Capital (Face value of Rs. 10/- each)	3,00,75,000	3,00,75,000	3,00,75,000	3,00,75,000	3,00,75,000	3,00,75,000
XII Earnings Per Equity Share - Basic & Diluted (in Rs.) (not annualised)	(0.03)	(0.15)	(0.03)	(0.18)	(0.17)	0.24





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PART II: UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES

Particulars	(All Figures in Rupees)	
	As at 30th September, 2021	As at 31st March, 2021
	Unaudited	Audited
I. ASSETS		
1. Non-current assets		
(a) Property, Plant and Equipment	11,904.75	13,709.50
(b) Financial assets		
i. Investment	4,37,12,117.90	4,42,12,117.90
(c) Non-Current Tax Assets (Net)	21,87,255.13	21,87,255.13
(e) Other Non-Current Assets	-	-
Total Non-Current Assets	4,59,11,277.78	4,64,13,082.53
2. Current assets		
(a) Financial assets		
i. Trade Receivables	98,387.25	1,30,846.17
ii. Cash and Cash Equivalents	1,75,462.11	2,32,040.81
iii. Loans	10,69,248.00	10,22,585.00
(b) Other Current Assets	5,185.00	-
Total Current Assets	13,48,282.36	13,85,471.98
TOTAL ASSETS	4,72,59,560.14	4,77,98,554.51
II. EQUITY AND LIABILITIES		
1. Equity		
(a) Equity share capital	3,00,75,000.00	3,00,75,000.00
(b) Other equity	1,68,65,628.00	1,73,99,234.94
Total equity	4,69,40,628.00	4,74,74,234.94
2. Liabilities		
Non-Current Liabilities		
(a) Provisions	23,896.00	23,896.00
(b) Deferred Tax Liabilities (Net)	6,263.95	6,091.37
Total Non-Current Liabilities	30,159.95	29,987.37
Current Liabilities		
(a) Financial Liabilities		
i. Trade Payables	21,516.00	26,550.00
(b) Other Current Liabilities	12,000.00	12,526.00
(c) Provisions	2,55,256.20	2,55,256.20
Total Current Liabilities	2,88,772.20	2,94,332.20
TOTAL EQUITY AND LIABILITIES	4,72,59,560.14	4,77,98,554.51





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PART III: STANDALONE UNAUDITED CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2021

Particulars	(All Figures in Rupees)	
	Six Months ended on	Year ended
	September 30, 2021	March 31, 2021
	Unaudited	Audited
<u>I. CASH FLOW FROM OPERATING ACTIVITIES</u>		
Profit / (Loss) before Tax as per Statement of Profit and Loss	(5,33,434.37)	9,81,754.60
Adjustment for: Depreciation and amortisation expenses	1,804.75	6,577.50
Interest Income	(51,848.00)	(96,610.00)
Provision for Taxation	(172.58)	(2,55,041.57)
Operating Profit before working capital changes	(5,83,650.20)	6,36,680.53
Adjustment for: (Increase) / Decrease in Trade Receivables	32,458.92	(1,30,846.17)
(Increase) / Decrease in Short-Term Loans and Advances	(46,663.00)	(89,364.00)
(Increase) / Decrease in Other Current Assets	(5,185.00)	24,810.00
Increase / (Decrease) in Trade Payables	(5,034.00)	(36,415.40)
Increase / (Decrease) in Other Current Liabilities	(526.00)	(3,224.00)
Increase / (Decrease) in Short-Term Provisions	-	2,55,256.20
Cash generated from operations	(6,08,599.28)	6,56,897.16
Exceptional items:		
Tax paid (net of refund)		
Net cash flows generated from operating activities after exceptional items	(6,08,599.28)	6,56,897.16
<u>II. CASH FLOW FROM INVESTING ACTIVITIES</u>		
(Increase) / Decrease in Property, Plant & Equipment	-	-
(Increase) / Decrease in Investment	5,00,000.00	(6,59,147.53)
(Increase) / Decrease Non-Current Tax Assets (Net)	-	(55,952.00)
Interest Received	51,848.00	96,610.00
Net cash (used in) investing activities	5,51,848.00	(6,18,489.53)
<u>III. CASH FLOW FROM FINANCING ACTIVITIES</u>		
Increased / (Decrease) in Long Term Borrowings	-	-
Increased / (Decrease) in Other Provision	172.58	23,681.37
Net cash (used in) financing activities	172.58	23,681.37
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (I+II+III)	(56,578.70)	62,089.00
Add: Cash and cash equivalent at the beginning	2,32,040.81	1,69,951.81
Cash and cash equivalent at the end of the year	1,75,462.11	2,32,040.81





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Notes:-

1. The Standalone unaudited financial results of the Company for the quarter and six months ended 30 September 2021 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting on **12th November 2021**. The same have been reviewed by the Statutory Auditors who have issued an unqualified conclusion thereon.
2. The Standalone unaudited financial results of the Company for the have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended.
3. Segment reporting as defined in Accounting Standard (AS-17) is not applicable since the entire operation of the company relates to only one segment.
4. Further to declaration of **COVID-19** as a pandemic by the World Health Organisation in **March 2020** and the nationwide lockdown annuanced by the Government of India on **24 March 2020 and thereafter** time to time, the Company had resumed its operations in a phased manner once the Government of India had progressively relaxed the lockdown. The Company's management has made initial assessment of likely adverse Impact on business and financial risks on account of COVID-19, and believes that the impact is likely to be short-term in nature. The management does not see any medium to long term risks in the Company's ability to continue as a going concern and meeting its liabilities as and when they fall due.
5. Previous period figures have been regrouped and re-arranged whenever necessary to conform with the classification for adopting in this financial results.



Date: 12th November 2021

Place: Kolkata

For and on behalf of the Board of
Consecutive Investments & Trading Company Limited

For CONSECUTIVE INVESTMENTS
& TRADING COMPANY LIMITED


Vijay Kumar Jain
Managing Director
DIN: 01376813