



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: 29th May, 2023

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 Year ended 31st March, 2023

This has reference with the above, please find herewith attached a copy of Audited Financial Results along with Auditor Report and declaration management thereon required vide CIRCULAR No CIR/CFD/CMD/56/2016 dated May, 2016 for unmodified opinion of our company, Consecutive Investments & Trading Co. Limited for the quarter and year ended 31st March, 2023 which is being approved and taken on record by the Board of Directors in the Board Meeting held on 29th May, 2023.

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 Report on 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 (as amended)

To,

The Board of Directors

CONSECUTIVE INVESTMENTS & TRADING COMPANY LIMITED

Opinion

We have audited the accompanying Statement of quarterly and year to date Financial Results of CONSECUTIVE INVESTMENTS & TRADING COMPANY LIMITED ("the Company") for the quarter ended 31st March, 2023 and [the year to date results for the period from 1st April, 2022 to 31st March, 2023("the statement"), attached herewith], being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- a. are presented in accordance with the requirements of Regulation 33 of the listing Regulations in this regard; and
- b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter ended and year to date results for the year ended 31st March, 2023.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for Audit of the Financial Results for the year ended 31st March, 2023, section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the Financial Results for the year ended 31st March, 2023 under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

The Statement has been prepared on the basis of the annual financial statements.

The Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net income and the other comprehensive income and the other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting



NOIDA :- D-26, 2nd Floor, Sector - 3, Noida - 201301 (Uttar Pradesh), Ph. No. : 0120-4593360, 0120-4593361
DELHI :- ACE Flat No.-9B, 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 :- Mangalgiri 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

Standards prescribed under Section 133 of the Act read with the relevant rule issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results for the year ended 31st March, 2023 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing regulations
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.

Materiality is the magnitude of misstatements in the financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial results.

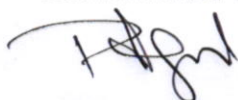
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Statement includes the results for the Quarter ended 31st March 2023 and the corresponding quarter ended in the previous year as reported in these financial results, are the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subjected to a limited review by us, as required under the Listing Regulations.

For B M Chatrath & Co LLP
Chartered Accountants
FRN: 301011E/ E300025



Priya Agarwal
Partner
Membership Number 303874
UDIN: 23303874BGTXFW1376

Place: Kolkata
Date: 29 May 2023





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[CIN: L 67120 WB 1982 PLC 035452]

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

PART I: STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2023

Particulars	(Rupees in Hundred)				
	For the Quarter Ended			For the Year Ended	For the Year Ended
	31-03-2023	31-12-2022	31-03-2022	31-03-2023	31-03-2022
	Audited	Unaudited	Unaudited	Audited	Audited
I Income from Operations					
(a) Income from Operations (Net of GST)	0.01		269.63	486.51	1,057.62
(b) Other Income	20,726.78		16,868.00	20,726.78	16,868.00
Total Income (a+b)	20,726.79	-	17,137.63	21,213.29	17,925.62
II Expenses					
(a) Employee Benefits Expense	390.00	380.00	390.00	1,490.00	1,440.00
(b) Finance Costs	3.52			8.12	6.27
(c) Depreciation and Amortisation Expense	25.59		9.15	25.59	46.62
(d) Other Expenses	652.30	691.80	678.67	6,444.70	6,313.25
Total Expenses (a to d)	1,071.41	1,071.80	1,077.82	7,968.41	7,806.14
III Profit / (Loss) from Operations before Exceptional Items and Tax (I - II)	19,655.38	(1,071.80)	16,059.81	13,244.88	10,119.48
VI Exceptional Items		-	-	-	-
V Profit / (Loss) before Tax (III - IV)	19,655.38	(1,071.80)	16,059.81	13,244.88	10,119.48
VI Tax Expense:					
(a) Current Tax	3,430.37	-	-	3,430.37	-
(b) Deferred Tax Expense / (Income)	(107.71)		0.46	(107.71)	0.12
Total Tax Expense:	3,322.66	-	0.46	3,322.66	0.12
VII Net Profit / (Loss) after Tax (V - VI)	16,332.72	(1,071.80)	16,059.35	9,922.22	10,119.36
IX Other Comprehensive Income / (Expense) - Net of Tax					
(a) Items that will 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)	16,332.72	(1,071.80)	16,059.35	9,922.22	10,119.36
XI Paid-up Equity Share Capital (Face value of Rs. 10/- each)	30,075	30,075	30,075	30,075	30,075
XII Reserves excluding Revaluation Reserves	-	-	-	1,98,403.35	1,88,481.13
XII Earnings Per Equity Share - Basic & Diluted (in Rs.)	5.43	(0.04)	0.53	0.33	0.34





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PART II: AUDITED STATEMENT OF ASSETS AND LIABILITIES

Particulars	(Rupees in Hundred)	
	As at	As at
	31st March, 2023	31st March, 2022
	Audited	Audited
I. ASSETS		
1. Non-current assets		
(a) Property, Plant and Equipment	43.89	69.47
(b) Investment	4,78,051.18	4,53,829.18
(c) Deferred Tax Asset (Net)	44.53	-
Total Non-Current Assets	4,78,139.60	4,53,898.65
2. Current assets		
(a) Financial assets		
i. Trade Receivables	970.12	1,688.23
ii. Cash and Cash Equivalents	2,494.50	1,389.74
iii) Loans		11,177.71
(b) Current Tax Assets (Net)	18,179.41	21,739.35
Total Current Assets	21,644.03	35,995.03
TOTAL ASSETS	4,99,783.63	4,89,893.68
II. EQUITY AND LIABILITIES		
1. Equity		
(a) Equity share capital	3,00,750.00	3,00,750.00
(b) Other equity	1,98,403.35	1,88,481.13
Total equity	4,99,153.35	4,89,231.13
2. Liabilities		
Non-Current Liabilities		
(a) Deferred Tax Liabilities (Net)	-	63.18
Total Non-Current Liabilities	-	63.18
Current Liabilities		
(a) Financial Liabilities		
i. Trade Payables	79.28	479.37
(b) Other Current Liabilities	551.00	120.00
Total Current Liabilities	630.28	599.37
TOTAL EQUITY AND LIABILITIES	4,99,783.63	4,89,893.68





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PART III: AUDITED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2023

Particulars	(Rupees in Hundred)	
	Year ended	Year ended
	31-Mar-23 Audited	31-Mar-22 Audited
<u>I. CASH FLOW FROM OPERATING ACTIVITIES</u>		
Profit / (Loss) before Tax as per Statement of Profit and Loss	13,244.88	10,119.48
Adjustment for: Depreciation and amortisation expenses	25.59	46.62
Interest Income	(486.51)	(1,057.62)
Operating Profit before working capital changes	12,783.96	9,108.48
Adjustment for: (Increase) / Decrease in Trade Receivables	718.11	(379.76)
(Increase) / Decrease in Other Current Loans	11,177.71	(951.86)
(Increase) / Decrease in Other Current Assets	3,559.94	(105.76)
Increase / (Decrease) in Trade Payables	(400.09)	213.87
Increase / (Decrease) in Other Current Liabilities	431.00	(5.26)
Increase / (Decrease) in Short-Term Provisions	-	-
Income Tax Provision		
Cash generated from operations	28,270.63	7,879.71
Direct Taxes Paid	(3,430.38)	
Net cash flows generated from operating activities after exceptional items	24,840.25	7,879.71
<u>II. CASH FLOW FROM INVESTING ACTIVITIES</u>		
(Increase) / Decrease in Investment	(24,222.00)	(11,708.00)
Interest Received	486.51	1,057.62
Net cash (used in) investing activities	(23,735.49)	(10,650.38)
<u>III. CASH FLOW FROM FINANCING ACTIVITIES</u>		
Increased / (Decrease) in Other Equity		1,840.00
Net cash (used in) financing activities	-	1,840.00
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (I+II+III)	1,104.76	(930.67)
Add: Cash and cash equivalent at the beginning	1,389.74	2,320.41
Cash and cash equivalent at the end of the year	2,494.50	1,389.74





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Notes:-

1. The financial results of the Company for the quarter and year to date 31 March 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting on 29th May 2023. The statutory auditors have reviewed the same, and have issued an unqualified conclusion thereon.
2. The 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 the Indian Accounting Standard (Ind AS) AS-108 is not applicable since the entire operation of the company relates to only one segment.
4. Previous period figures have been regrouped and re-arranged whenever necessary to conform with the classification for adopting in this financial results.

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

Date: 29th May 2023
Place: Kolkata



Additional Information on Standalone Basis Pursuant to Regulation 52(4) and Regulation 52(2) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended as at and for the Quarter and Year ended 31 March 2023

Ratio Calculation					
Financial Ratios	Numerator	Denominator	As on 31.03.2023	As on 31.03.2022	Variation %
Current Ratio	Current assets	Current liabilities	39.78	60.05	-34%
Debt-Equity Ratio	Total Debt	Shareholder's Equity	0.001	0.001	-7%
Debt Service Coverage Ratio	Earnings available for debt service	Debt Service	NO DEBT	NO DEBT	
Return on Equity	Net Profits after taxes	Average Shareholder's Equity	0.03	0.02	28%
Inventory Turnover Ratio	Revenue	Average Inventory	NO INVENTORY	NO INVENTORY	
Trade Receivable Turnover Ratio	Revenue	Average Trade Receivable	0.37	1.25	-71%
Trade payables turnover ratio	Purchases of goods, services and other expenses	Average Trade Payables	NO PURCHASE	NO PURCHASE	
Net Capital Turnover Ratio	Revenue	Working Capital	0.02	0.03	-33%
Net Profit Ratio	Net Profit	Revenue	27.22	9.57	185%
Return on Capital Employed	Earning before interest and taxes	Capital Employed	54%	29%	90%

Explanation of change in ratio by more than 25% as compared to the previous year

After COVID 2019, business of the firm in which Company has made investment has improved, hence profitability of the Company improves.





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Date: - 29th May, 2023

To,
The General Manager
Department of Corporate Services
BSE Limited
P.J Towers, Ground Floor,
Dalal Street,
Mumbai – 400 001 Maharashtra

Dear Sir,

SCRIPT ID: CITL

Security Code: 539091

Sub: Declaration pursuant to Regulation 33(3) (d) of the Securities Exchange Board of India
(Listing Obligations and Disclosure Requirements) Regulation, 2016.

DECLARATION

I, Vijay Kumar Jain (DIN 01376813) Managing Director of the Consecutive Investments & Trading Co Limited having its registered office at 23, Ganesh Chandra Avenue, Kolkata – 700 013 hereby declare that, the statutory auditors of the company, M/s B M Chatrath & Co LLP (FRN 301011E/E300025) have issued an Audit Report with unmodified opinion on Audited Financial Results for the quarter and year ended 31st March, 2023.

This declaration issued in compliance of Regulation 33 (3) (d) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation , 2016 as amended by the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation , 2016 vide Notification No. SEBI CIR/CFD/CMD/56/2016 dated 27th May, 2016.

Yours Faithfully,

For **CONSECUTIVE INVESTMENTS & TRADING CO LIMITED**

Vijay Kumar Jain
(Managing Director)
(DIN: 01376813)

