

30.01.2023

To,  
**The Dept. of Corporate Services,  
Bombay Stock Exchange Ltd.**  
Floor – 25, PJ Towers,  
Dalal Street,  
Mumbai – 400 001  
**Scrip Code: 538786**

**Re: CITIZEN INFOLINE LIMITED**

**SUB: Unaudited Result for the quarter ended 31<sup>st</sup> December, 2022 along with  
Limited Review Report.**

Dear Sir,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we would like to inform you that the Board of Directors of the Company at its meeting held today at the Registered Office of the Company to consider and take on record the Unaudited financial result for the Quarter ended 31<sup>st</sup> December, 2022.

We would like to inform that the Board of Directors of the Company at its Meeting held inter-alia, has produced and taken on record by the Board of Directors of the Company:

1. Unaudited Financial Result for the Quarter ended 31<sup>st</sup> December, 2022.
2. Limited Review Report for the quarter ended 31<sup>st</sup> December, 2022.

This is for your information and records.

Thanking you,

**Yours faithfully,**

**For, CITIZEN INFOLINE LIMITED**



OMPRAKASH JAIN  
DIRECTOR  
DIN: 00171365

**ENCL: AS ABOVE**

**Citizen Infoline Ltd.**

**CITIZEN INFOLINE LIMITED**  
**Regd. Office: 411, Sakar-2, Ellisbridge Corner, Ashram Road, Ahmedabad-380006**  
**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31/12/2022**  
**(Rs. In lakhs)**

PART -1	PARTICULARS	Quarter ended 31-12-2022 (UNAUDITED)	Cumulative for Year ended 31-12-2022 (UNAUDITED)	Quarter ended 31-12-2021 (UNAUDITED)	Quarter ended 30-09-2022 (UNAUDITED)	Year ended 31-03-2022 (AUDITED)
	<b>Particulars</b>					
I	Revenue from operations	109.17	237.50	13.80	38.94	59.31
II	Other Income	8.74	26.42	6.22	17.68	57.30
III	<b>Total Income (I+II)</b>	<b>117.91</b>	<b>263.92</b>	<b>20.02</b>	<b>56.62</b>	<b>116.61</b>
IV	<b>Expenses</b>					
	Cost of material consumed	-	-	-	-	-
	Purchase of stock in trade	108.87	226.36	-	37.95	29.30
	Changes in inventories of finished goods, wip and Stock in trade	-	-	-	-	-
	Employee benefit Expenses	5.34	17.66	7.25	5.74	37.17
	Finance Cost	0.03	0.03	-	-	0.01
	Depreciation & amortisation expenses	-	-	-	-	-
	Other expenses	0.57	12.95	21.19	7.79	56.52
	<b>Total Expenses (IV)</b>	<b>114.81</b>	<b>257.00</b>	<b>28.44</b>	<b>51.48</b>	<b>123.00</b>
V	<b>profit or Loss before exceptional items and tax (III-IV)</b>	<b>3.10</b>	<b>6.92</b>	<b>(8.42)</b>	<b>5.14</b>	<b>(6.39)</b>
VI	Exceptional Items	-	-	-	-	-
VII	<b>Profit or Loss before tax (V-VI)</b>	<b>3.10</b>	<b>6.92</b>	<b>(8.42)</b>	<b>5.14</b>	<b>(6.39)</b>
VIII	<b>Tax Expense</b>					
	1. Current tax	-	-	-	-	-
	2. Deferred tax	-	-	-	-	-
IX	<b>Profit or Loss for the period (VII-VIII)</b>	<b>3.10</b>	<b>6.92</b>	<b>(8.42)</b>	<b>5.14</b>	<b>(6.39)</b>
X	<b>Other Comprehensive Income</b>					
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	<b>B (i) Items that will be reclassified to profit or loss</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
XI	<b>Total Comprehensive Income for the period (IX+X) (Comprising Profit (Loss) and other Comprehensive Income for the period)</b>	<b>3.10</b>	<b>6.92</b>	<b>(8.42)</b>	<b>5.14</b>	<b>(6.39)</b>
XII	<b>Paid Up Equity Share Capital (Face Value of Rs. 10/-)</b>	<b>539.73</b>	<b>539.73</b>	<b>539.73</b>	<b>539.73</b>	<b>539.73</b>
	<b>Earning Per Share (EPS) (for discounted &amp; continuing operations)</b>					
	(1) Basic (in Rs.)	0.06	0.13	(0.16)	0.10	(0.12)
	(2) Diluted (in Rs.)	0.06	0.13	(0.16)	0.10	(0.12)

**Notes:**

- The above qualified standalone financial result for the quarter ended December 31, 2022 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on January 30, 2023.
- This Statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (IND AS prescribed under 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable. Beginning April 1, 2017 the Company has for the first time adopted IND AS with a transition date of April 1, 2016.
- The format of un-audited quarterly result as prescribed in SEBI circular CIR/CFD/CMD/15/2015 dated November 30, 2015 had modified to comply with requirement of SEBI's circular dated July 5, 2016 IND AS and Schedule III (Division II) to the Companies Act, 2013 applicable to Companies that are required to comply with IND AS.
- Consequent to transition from the previous IGAAP to IND AS, the reconciliation of profit is provided as below for the period in accordance with the requirement of paragraph 32 of IND AS 101 First time adoption of IND AS

Particulars	Quarter ended December 31, 2022	Quarter ended December 31, 2021
	not subject to review	not subject to review
	(Amount Rs. in Lacs)	(Amount Rs. in Lacs)
Net Profit as per GAAP	3.10	(8.42)
Add:	-	-
II. Decrease in fair value of Financial assets and liabil	-	-
<b>Net Profit as per IND AS (A)</b>	<b>3.10</b>	<b>(8.42)</b>

5. The Company operates in only one business segment.

6. Previous period's figures have been regrouped/rearranged to make them comparable with those of current period.

FOR CITIZEN INFOLINE LIMITED

MANAGING DIRECTOR  
**OMPRAKASH JAIN**

Place; Ahmedbad  
Date: 30.01.2023







FRN : 100865W

# Krutesh Patel & Associates

Chartered Accountants  
(A Peer Reviewed firm of ICAI)

## **Subject: Limited Review Report on Unaudited Financial Statements for Quarter Ended on 31<sup>st</sup> December, 2022**

We have reviewed the accompanying statement of unaudited financial statement result of **CITIZEN INFOLINE LIMITED** for the period ended 31<sup>st</sup> December, 2022. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. 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 Engagements (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 provides 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 unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 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.

For, Krutesh Patel & Associates  
Chartered Accountant



Krutesh Patel  
Partner  
M. No. 140047

Place: Ahmedabad

Date: 30.01.2023

UDIN: 23140047BGYUYH2585