

AJIT KUMAR & CO.
CHARTERED ACCOUNTANTS

Limited Review Report

The Board of Directors,
CLS Limited
20, Salkia School Road
Howrah – 711106, West Bengal

1. We have reviewed the accompanying statement of "Audited Financial Results" of CLS limited ("the company") for the quarter and twelve months ended 31st March 2018 ("the statement"). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors and the same has been initialed by us for the purpose of identification. Our responsibility is to issue a report these financial statements based on our review.
2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review on Interim Financial Information performed by the Independent Auditor of the Entity issued by the Institute 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 inquires 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.
3. Based on our review conducted as above, we report that nothing has come to our attention that causes us to believe that the accompanying statement of Audited Financial Results prepared in accordance with applicable Accounting Standards specified under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Ajit Kumar & Co.
Chartered Accountants
Firm's ICAI Registration No: 317110E



A. K. Tulsian
Partner

Membership No: 053254

Place: Kolkata
Date: 15/05/2018

M/S C L S LIMITED
20, SALKIA SCHOOL ROAD, HOWRAH-711106

Amendment to the listing Agreement
1. Annexure - 1 of Clause 41 shall be substituted with the Following viz:
Quarterly Audited Financial results For the Period 01.01.2018 to 31.03.2018
For Companies other than Banks

Rs. In Lacs

	3 months ended 31.03.2018 Audited	Preceding 3 Months ended 31.12.2017 Audited	Corresponding 3 Months ended 31.03.2017 Audited	Year to date Figure For Current Period ended 31.03.2018 Audited	Year to date Figure For Previous Period ended 31.03.2017 Audited	Remarks
1 Income from Operation						
(a) Net Sales/ Income from Operation/ (Net of Excise duty)	2,225.91	2,211.27	1,692.44	7,892.26	5,415.89	
(b) Other operating Income	-	-	0.11	-	-	
Total Income from operation	2,225.91	2,211.27	1,692.56	7,892.26	5,415.89	
2 Expenses						
(a) Cost Of Material consumed	2,078.86	982.78	1,569.15	7,338.57	5,003.73	
(b) Purchase of Stock in trade	-	-	0	-	-	
(c) Changes in inventories of Finished Goods, work inProgress & Stock in trade	(21.58)	(6.62)	-4.13	(62.88)	(9.41)	
(d) Employee Benefit Expenses	51.51	42.66	12.22	152.58	50.11	
(e) Depreciation and amortisation Expenses	15.09	-	5.55	15.09	14.51	
(f) Other Expenses (Any time exceeding 10% of the Total expenses relating to Continuing operation to be shown separately	113.49	74.13	89.07	354.51	286.39	
Total Expenses	2,237.37	1,092.94	1,671.87	7,797.87	5,345.33	
3 Profit / (Loss) from operation before other Income , finance cost and exceptional items (1-2)	(11.46)	1,118.33	20.68	94.39	70.56	
4 Other Income	0.09	0.02	0.00	1.93	1.20	
5 Profit/(Loss) from ordinary activities before finance cost and exceptional	(11.54)	1,118.35	20.68	96.32	71.76	

6	items (3-4) Finance Cost	(10.89)	5.28	5.05	4.67	2.04
7	Profit/(Loss) from ordinary activities after finance cost and exceptional items (5-6)	(0.66)	1,113.07	15.63	91.64	69.72
8	Exception items	0	0	0	0	0
9	Profit/(Loss) from ordinary activities before tax (7-8)	(0.66)	1,113.07	15.63	91.64	69.72
10	Tax Expenses	0	278.27	4.69	15.12	15.18
11	Profit/(Loss) from ordinary activities after tax (9-10)	(0.66)	834.80	10.94	76.52	54.54
12	Extraordinary items (net of tax expenses Rs.Lakhs)	0	0	0	0	0
13	Net profit/(Loss) for the period (11-12)	(0.66)	834.80	10.94	76.52	54.54
14	Share of Profit/(Loss) of associates*	0	0	0	0	0
15	Minority interest*	0	0	0	0	0
16	Net Profit/(Loss) after taxes, minority interest and share of Profit/(Loss) of associates (13-14-15)	(0.66)	834.80	10.94	76.52	54.54
17	Paid up equity share capital (Face value of the share shall be indicated)	6.25 10	6.25 10	6.25 10	6.25 10	6.25 10
18	Reserve excluding Revaluation reserve as per balance sheet of previous accounting yr	0	0	0	0	0
19.i.	Earning per share (before extra- ordinary items) (of Rs..../-each)(not annualised)	(0.000011)	0.013357	0.000175	0.001224	0.000873
	(a) Basic	(0.000011)	0.013357	0.000175	0.001224	0.000873
	(b) Diluted	(0.000011)	0.013357	0.000175	0.001224	0.000873
19.ii.	Earning per share (after extra- ordinary items) (of Rs..../-each)(not annualised)	-0.000011	0.013357	0.000175	0.001224	0.000873
	(a) Basic	-0.000011	0.013357	0.000175	0.001224	0.000873
	(b) Diluted	-0.000011	0.013357	0.000175	0.001224	0.000873
	See accompanying notes to the Financial					0.00