C L S LIMITED
Balance Sheet as at 31st March, 2023

(Rupees in Hundreds)

	Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
			₹	₹
I.	**EQUITY AND LIABILITIES**			
1	**Shareholders' funds**			
	(a) Share Capital	2	6250.00	6250.00
	(b) Reserves and surplus	3	1252560.83	1059132.72
			1258810.83	1065382.72
2	**Non-current liabilities**			
	(a) Long-term borrowings	4	43241.70	221273.13
			43241.70	221273.13
3	**Current liabilities**			
	(a) Short Term Borrowings	5	15823.02	25466.83
	(b) Trade Payables	6		
	- Due to Micro and Small Enterprises		0.00	0.00
	- Due to Others		45393.55	63003.78
	(c) Other current liabilities	7	164406.57	143585.90
	(d) Short Term Provision	8	1040.02	11379.41
			226663.16	243435.92
	TOTAL		**1528715.69**	**1530091.77**
II.	**ASSETS**			
1	**Non-current assets**			
	(a) Property, Plant and Equipment	9	358833.10	574255.62
	(b) Capital Work In Progress		454635.11	454635.11
	(c) Deferred Tax Assets		24288.43	21951.71
	(d) Long-term loans and advances	10	15000.00	30668.50
	(e) Other Non Current Assets	11	29299.56	26799.56
			882056.20	1108310.50
2	**Current assets**			
	(a) Inventories	12	217724.00	210789.29
	(b) Trade receivables	13	34942.77	32328.79
	(c) Cash and cash equivalents	14	378789.44	155694.09
	(d) Short-term loans and advances	15	42511.46	22969.10
			673967.66	421781.27
	TOTAL		**1556023.86**	**1530091.77**
	Significant Accounting Policies	1		
	Additional Information and disclosure	22		

The accompanying notes 1 to 23 are an integral part of the financial statement.
AS PER OUR ATTACHED REPORT OF EVEN DATE.

For AJIT KUMAR & CO
Chartered Accountant
FRN-317110E

(A K Tulsian)
Partner M.NO-053254
12A, N S ROAD
5TH FLOOR, ROOM NO. 11
KOLKATA - 700001

Dated : The 2nd day of September, 2023
UDIN : 23053254BGSIBF1086

For And On Behalf Of The Board Of Directors

(Anand Narayan Singh)
Managing Director
DIN: 00838218

(Indu Singh)
Director
DIN: 00838252

(Prabesh Kumar Jha)
Chief Financial Officer (KMP)
PAN: BABPJ7271E

(Jyoti Dhanuka)
Company Secretary
PAN:AVTPD7641L

C L S LIMITED
Statement of Profit and Loss for the year ended on 31st March, 2023

(Rupees in Hundreds)

	Particulars	Refer Note No.	Figures for the current reporting period	Figures for the previous reporting period
			₹	₹
I.	Revenue From Operations	16	9323592.02	8792086.95
II.	Other income	17	0.00	30753.95
III.	**Total Revenue (I + II)**		9323592.02	8822840.90
IV.	Expenses:			
	Purchases of Stock-in-Trade	18	8771246.83	8208508.04
	Changes in inventories of Stock-in-Trade	19	(6934.71)	(11401.21)
	Employee benefits expense	20	190222.69	209577.54
	Finance costs	21	18260.65	26001.60
	Depreciation and amortization expense	9	30640.59	35069.71
	Transferred From Revaluation Reserve		(4336.09)	(4564.30)
	Other expenses	22	#REF!	#REF!
	Total expenses		#REF!	#REF!
V.	**Profit before tax (III - IV)**		#REF!	#REF!
VI.	Tax expense:			
	Current tax		43682.89	25837.01
	Deferred tax		(2336.72)	(4902.72)
VII.	**Profit (Loss) for the year (V - VI)**		#REF!	**#REF!**
VIII.	Earnings per equity share:(Basic & Diluted)		316.62	110.10
	Significant Accounting Policies	1		
	Additional information and disclosure	23		

The accompanying notes 1 to 23 are an integral part of the financial statement.
AS PER OUR ATTACHED REPORT OF EVEN DATE.

For AJIT KUMAR & CO
Chartered Accountant
FRN-317110E

For And On Behalf Of The Board Of Directors

(Anand Narayan Singh)
Managing Director
DIN: 00838218

(Indu Singh)
Director
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(A K Tulsian)
Partner M.NO-053254
12A, N S ROAD
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Chief Financial Officer (KMP)
PAN: BABPJ7271E

(Jyoti Dhanuka)
Company Secretary
PAN:AVTPD7641L

Dated : The 2nd day of September, 2023
UDIN : 23053254BGSIBF1086

C L S LIMITED

Notes on Financial Statement for the year ended on 31st March, 2023

(Rupees in Hundreds)

2

Share Capital	As at 31 March 2023		As at 31 March 2022	
	Number	₹	Number	₹
Authorised				
Equity Shares of Rs. 10/- each	400000	40000.00	400000	40000.00
Preference Shares of Rs. 10/- each	100000	1000.00	100000	1000.00
Issued, Subscribed & fully Paid up				
Equity Shares of Rs. 10/- each with voting rights	62500	6250.00	62500	6250.00
Total	**62500**	**6250.00**	**62500**	**6250.00**

2.1 **Terms / rights attached to equity shares :**

The Company has only one class of equity shares having a par value of Rs.10/- per share. Each holder of equity shares is entitled to one vote per share. The holders of equity shares are entitled to receive dividends as declared from time to time. The dividend if any, proposed by the Board of Directors is subject to the approval of the shareholders at the ensuing Annual General Meeting.

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

2.2 **The reconciliation of the number of shares outstanding is set out below :**

Particulars	Equity Shares with voting rights			
	As at 31 March 2023		As at 31 March 2022	
	Number	₹	Number	₹
Shares outstanding at the beginning of the year	62500	6250.00	62500	6250.00
Shares Issued during the year	0	0.00	0	0.00
Shares outstanding at the end of the year	62500	6250.00	62500	625000.00

2.3

Shares held by Holding company, its Subsidiaries and Associates				
Particulars	As at 31 March 2023		As at 31 March 2022	
	No of Shares	Amount	No of Shares	Amount
	NIL			

2.4

The details of the aggregate number and class of equity sharess alloted as fully paid up by way of Bonus shares/ Right Shares:				
Particulars	As at 31 March 2023		As at 31 March 2022	
	No of Shares	Amount	No of Shares	Amount
	NIL			

2.5 **The details of shareholders holding more than 5% :**

Name of shareholders	As at 31 March 2023		As at 31 March 2022	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Anand Industries Pvt Ltd	17480	27.97	17480	27.97
Anand Narayan Singh	13200	21.12	13200	21.12
Indu Singh	12960	20.74	12960	20.74

2.6

Shares held by promoters at the end of the financial year					
Partuculars	**As at 31st March 2023**		**As at 31st March 2022**		**% Change during the year**
	No. of Shares	**% of Holding**	**No. of Shares**	**% of Holding**	
Atul Anand Singh	1000	1.60%	1000	1.60%	0.00%
Anand Narayan Singh & Sons HUF	1900	3.04%	1900	3.04%	0.00%
Smt. Indu Singh	12960	20.74%	12960	20.74%	0.00%
Anand Narayan Singh	13200	21.12%	13200	21.12%	0.00%
Anand Industries Pvt. Ltd.	17480	27.97%	17480	27.97%	0.00%
Total	**46540**	**74.46%**	**46540**	**74.46%**	

3

Reserves & Surplus	As at 31 March 2023	As at 31 March 2022
	₹	₹
a. Capital Reserve		
Balance at the beginning of the year	15618.18	15618.18
Add : Addition during the year	0.00	0.00
Balance at the end of the year	15618.18	15618.18
b. Revaluation Reserve		
i) Land at Salkia		
Balance at the beginning of the year	40033.36	40033.36
Add : Addition during the year	0.00	0.00
Balance at the end of the year	40033.36	40033.36
ii) Yard Building		
Balance at the beginning of the year	1850.88	1948.29
Trf to Profit & Loss Statement for additional dep.	(92.54)	(97.41)
Balance at the end of the year	1758.34	1850.88
iii) Building		
Balance at the beginning of the year	84870.91	89337.80
Trf to Profit & Loss Statement for additional dep.	(4243.55)	(4466.89)
Balance at the end of the year	80627.36	84870.91
c. Statement of Profit & Loss Account		
Opening balance	916759.39	849260.05
(+) Net Profit/(Net Loss) For the current year	197889.52	68813.38
(-) Income Tax Earlier Year	125.32	1314.03
Closing Balance	1114523.59	916759.40
Total	**1252560.83**	**1059132.73**

4

Long Term Borrowings	As at 31 March 2023	As at 31 March 2022
	₹	₹
Term Loan from Scheduled Bank		
Secured, Rupee Loan		
(i) From Banks	43241.70	221273.13
Total	**43241.70**	**221273.13**

4.1 **Particulars of Borrowings**

Name of Lender/ Type of Loan	Nature of Security	Rate of Interest	Monthly Installments	No of Installments
Kotak Mahindra Bank Ltd	Hypothecation of Land	**8.05%**	698.65	108
HDFC Bank Ltd	Hypothecation of Motor Car	**8.70%**	525.63	60
HDFC Bank Ltd	Secured By Hypothecation of Va	**8.70%**	280.68	288
ICICI Bank Ltd	Secured By Hypothecation of Ur	**8.50%**	1906.21	154

Note:

(a) Loans guaranteed by Directors - Rs 2,11,86,245 (Previous Year Rs 2,61,83,309)
(b) Loans guaranteed by Others - Rs NIL (Previous Year Rs NIL)

5	Short Term Borrowings	As at 31 March 2023	As at 31 March 2022
		₹	₹
	(a) Current Maturities of Long Term Borrowings	15823.02	25466.83
	Total	**15823.02**	**25466.83**

6	Trade Payables	As at 31 March 2023	As at 31 March 2022
		₹	₹
	(a) Trade Payable-MSME	0.00	0.00
	(b) Trade Payable-Other Than MSME	45393.55	63003.78
		45393.55	63003.78
	Trade Payable-Other than MSME		
	- Trade Payable - Goods	35369.76	57555.41
	- Trade Payable - Expenses	10023.79	5448.38
	Total	**45393.55**	**63003.78**

6.01 **Trade Payable ageing schedule as at 31 March, 2023**

Particulars	Outstanding for following periods from due date of payment				Total
	Less then 1 Year	1-2 Year	2-3 Years	More than 3 year	
(i) MSME*	0.00	0.00	0.00	0.00	**0.00**
(ii) Others	44708.02	685.54	0.00	0.00	**45393.55**
(iii) Disputed dues - MSME	0.00	0.00	0.00	0.00	**0.00**
(iv) Disputed dues - Others	0.00	0.00	0.00	0.00	**0.00**
Total	**44708.02**	**685.54**	**0.00**	**0.00**	**45393.55**

6.02 **Trade Payable ageing schedule as at 31 March, 2022**

Particulars	Outstanding for following periods from due date of payment				Total
	Less then 1 Year	1-2 Year	2-3 Years	More than 3 year	
(i) MSME	0.00	0.00	0.00	0.00	**0.00**
(ii) Others	63003.78	0.00	0.00	0.00	**63003.78**
(iii) Disputed dues - MSME	0.00	0.00	0.00	0.00	**0.00**
(iv) Disputed dues - Others	0.00	0.00	0.00	0.00	**0.00**
Total	**63003.78**	**0.00**	**0.00**	**0.00**	**63003.78**

***Notes:**

(a) Dues to Micro and Small Enterprises (MSME) have been determined to the extent such parties have been identified on the basis of information collected by the Management. This has been relied upon by the auditors.

(b) The date of invoice and/or date of provision made in books has been taken as the due date for the purpose of ageing analysis

(c) Dues to Micro and Small Enterprises represent principal amount outstanding as at the year end, there is no overdue amount of principal and interest due to MSME. During the period, no interest has been paid to such Enterprises. This information has been determined to the extent such Enterprises have been identified on the basis of the information available to the Company.

(d) MSME as per the Micro, Small and Medium Enterprises Development Act, 2006.

7

Other Current Liabilities	As at 31 March 2023	As at 31 March 2022
	₹	₹
a. Security Deposits	12594.02	14344.02
(Unsecured, considered good)		
b. Statutory Dues	6341.34	3391.05
(Unsecured, considered good)		
c. Other Payables	145471.21	125850.83
(Unsecured, considered good)		
Total	**164406.57**	**143585.90**

8

Short Term Provisions	As at 31 March 2023	As at 31 March 2022
	₹	₹
Provision for Employee Benefits		
-EPF Payable	873.67	1769.60
-ESI Payable	166.35	333.23
Provision for Income Tax		
-A.Y. 2022-23	0.00	9276.58
Total	**1040.02**	**11379.41**

Notes:

(a) Provision for Income Tax is net of payment made for Advance Tax, Tax Deducted at Source & Tax Collected at Source.

10

Long Term Loans and Advances	As at 31 March 2023	As at 31 March 2022
	₹	₹
Other loans and advances		
Unsecured, considered good		
Advance Against Capital Goods	15000.00	30668.50
Total	**15000.00**	**30668.50**

11	Other Non-current assets	As at 31 March 2023	As at 31 March 2022
		₹	₹
	a. Security Deposits (Unsecured, considered good)	29299.56	26799.56
	Total	**29299.56**	**26799.56**

12	Inventories	As at 31 March 2023	As at 31 March 2022
		₹	₹
	a. Land At Salkia	40029.68	40029.68
	b. Stock in trade-Diesel & Petrol	101176.08	105941.12
	c. Stock in trade-Cylinders & Accessories	76518.24	64818.49
	(Valued at least of cost or net realisable value)		
	Total	**217724.00**	**210789.29**

13	Trade Receivables	As at 31 March 2023	As at 31 March 2022
		₹	₹
	Unsecured, considered good	34942.77	32328.79
	Less: Provision for Doubtful Debt	0.00	0.00
	Total	**34942.77**	**32328.79**

13.01 **Trade Receivables ageing schedule as at 31 March 2023**

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables						
Considered good	28857.99	6084.78	0.00	0.00	0.00	34942.77
Considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00
Disputed Trade receivables						
Considered good	0.00	0.00	0.00	0.00	0.00	0.00
Considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00
Total	**28857.99**	**6084.78**	**0.00**	**0.00**	**0.00**	**34942.77**

13.02 **Trade Receivables ageing schedule as at 31 March 2022**

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables						
Considered good	26244.01	6084.78	0.00	0.00	0.00	32328.79
Considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00
Disputed Trade receivables						
Considered good	0.00	0.00	0.00	0.00	0.00	0.00
Considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00
Total	**26244.01**	**6084.78**	**0.00**	**0.00**	**0.00**	**32328.79**

14	Cash and cash equivalents	As at 31 March 2023	As at 31 March 2022
		₹	₹
	a. Balances with banks *In Current Account*	328548.16	121645.63
	b. Cash on hand *(As Certified by the Management)*	50241.28	34048.46
	Total	**378789.44**	**155694.09**

15	Short Term Loans and Advances	As at 31 March 2023	As at 31 March 2022
		₹	₹
	a. Deposit with Revenue Authorities		
	Unsecured, considered good		
	Goods and Service Tax		
	GST Credit Ledger	1188.93	1231.55
		1188.93	1231.55
	b. Advance against purchases		
	Unsecured, considered good	26664.31	8616.51
		26664.31	8616.51
	c. Advance against expenses		
	Unsecured, considered good	350.00	1637.16
		350.00	1637.16
	d. Other Advances		
	Unsecured, considered good	14308.22	11483.89
		14308.22	11483.89
	Total	**42511.46**	**22969.10**

16	Revenue From operation	For the year ended 31 March 2023	For the year ended 31 March 2022
		₹	₹
	Revenue		
	Sale of Product :	9250811.94	8698890.17
	Sale of Services :	72780.08	93196.77
	Total	9323592.02	8792086.95
	Sale of Products comprises		
	Trading goods		
	Sale of Diesel & Petrol	2013298.58	3703579.82
	Sale of Lubricant	2602.35	5373.82
	Sale of LPG Cylinder	7190451.40	4962066.12
	Sale of LPG Accessories	44459.60	27870.42
	Sale of Services comprises		
	Godown Rent	16500.00	61800.00
	Banquet Hall Rent	23382.22	11027.12
	Installation & Inspection Income	17479.00	4803.49
	Transportation Charges	15418.86	15566.17
	Total	**9323592.02**	**8792086.95**

17	Other Income	For the year ended 31 March 2023	For the year ended 31 March 2022
		₹	₹
	Other non-operating income (net of expenses directly attributable to such income)	0.00	30753.95
	Total	0.00	30753.95
	Other non operating Income comprises :		
	Bank Charges Reversed	0.00	1293.08
	Goodwill Income on Sale of Business	0.00	29214.75
	Sundry Liability Written Back	0.00	246.12
	Total	**0.00**	**30753.95**

18	Purchase of trading goods	For the year ended 31 March 2023	For the year ended 31 March 2022
		₹	₹
	Purchase of Diesel & Petrol	3258277.53	3564402.84
	Purchase of Lubricants	3159.35	7804.19
	Purchase of Cylinders	5472938.46	4612277.92
	Purchase of LPG Accessories	36871.49	24023.10
	Total	**8771246.83**	**8208508.04**

19	Change in the inventory	For the year ended 31 March 2023	For the year ended 31 March 2022
		₹	₹
	Inventory at the end of the year		
	Land At Salkia	40029.68	40029.68
	Stock in trade-Diesel & Petrol	101176.08	105941.12
	Stock in trade-Cylinders & Accessories	76518.24	64818.49
	Total	**217724.00**	**210789.29**

	For the year ended 31 March 2023	For the year ended 31 March 2022
	₹	₹
Inventory at the beginning of the year		
Land At Salkia	40029.68	40029.68
Stock in trade-Diesel & Petrol	105941.12	92194.52
Stock in trade-Cylinders & Accessories	64818.49	67163.88
Total	**210789.29**	**199388.08**
Change in Inventory	(6934.71)	(11401.21)

20	Employee Benefits Expense	For the year ended 31 March 2023	For the year ended 31 March 2022
		₹	₹
	(a) Salaries and incentives	160194.64	176967.51
	(b) Staff welfare expenses	10779.86	14131.71
	(c) EPF Employer Contribution	5579.57	4971.96
	(d) ESI Employer Contribution	1668.62	1506.36
	(e) Director Remuneration	12000.00	12000.00
	Total	**190222.69**	**209577.54**

21	Finance cost	For the year ended 31 March 2023	For the year ended 31 March 2022
		₹	₹
	Interest On Duties & Taxes	75.67	857.90
	Bank Interest	12415.28	19857.07
	Bank Charges	5769.70	5270.31
	Demat Charges	0.00	16.32
	Total	**18260.65**	**26001.60**

22	Other expenses	For the year ended 31 March 2023	For the year ended 31 March 2022
		₹	₹
	Direct Expenses:		
	Labour charges	1912.60	546.60
	Carriage Inward	#REF!	#REF!
	Delivery Charges	20803.40	20791.60
	Electricity Expenses	7697.38	4260.95
	Power & Fuel	6871.16	4316.50
	Loading & Unloading Charges	66400.70	72098.17
	Godown Rent	34290.40	34081.80
	Tanker Operating Expenses	13684.15	14380.00
	Cleaning Expenses	1027.88	100.99
	Service Charges	6647.37	1199.05
	Hall & Godown Maintenance	6592.03	14913.14
	LFR Charges	8836.45	10329.98
		#REF!	#REF!
	Administrative Expenses:		
	Accounting Charges	700.00	900.00
	Bad Debt	15668.50	2652.66
	Computer Maintenance Expenses	768.70	982.13
	CSE Listing Fees	400.00	0.00
	Conveyance Expenses	5896.01	4806.40
	Electricity Expenses	4340.97	4108.34
	Filing Fees	0.00	97.00
	General Expenses	6032.62	6635.89
	Generator Expenses	4126.46	3323.13
	Assessed GST	0.00	8042.10
	GST ITC Revesed	38.04	2863.43
	Insurance Expenses	2185.51	1536.99
	Legal and professional	40147.06	4136.50
	Membership & Subscription	793.12	931.02
	Municipal Tax	1466.44	1417.97
	Motor Bike Running & Maintenance	#REF!	#REF!
	Office Expenses	8721.76	7601.37
	Other Charges	9393.65	8291.45
	Payments to auditors	1250.00	1250.00
	Postage & Courier Charges	15.02	16.44
	Printing and stationery	5554.65	2738.09
	Rates & Taxes	2352.93	3659.49
	Rent	5471.40	2981.10
	Repairs and maintenance - Others	9302.65	9776.62
	Sundry Balances written Off	6.21	-871.12
	Telephone & Internet Expenses	2258.24	2242.50
	Travelling Expenses	4965.96	1474.92
	Vehicle Rent & Maintenance Expense	1874.31	1359.13
	Weight Measurement Fees	#REF!	#REF!
		#REF!	#REF!

Selling & distribution expenses:		
Advertisement	192.15	1313.45
Discount Allowed	1012.24	191.75
Sales Promotion	5562.24	8424.31
	6766.63	9929.51
Total	**#REF!**	**#REF!**

The accompanying notes 1 to 23 are an integral part of the financial statement.
IN TERMS OF OUR ATTACHED REPORT OF EVEN DATE.

For AJIT KUMAR & CO
Chartered Accountant
FRN-317110E

(A K Tulsian)
Partner M.NO-053254
12A, N S ROAD
5TH FLOOR, ROOM NO. 11
KOLKATA - 700001

Dated : The 2nd day of September, 2023
UDIN : 23053254BGSIBF1086

For And On Behalf Of The Board Of Directors

(Anand Narayan Singh)
Managing Director
DIN: 00838218

(Indu Singh)
Director
DIN: 00838252

(Prabesh Kumar Jha)
Chief Financial Officer (KMP)
PAN: BABPJ7271E

(Jyoti Dhanuka)
Company Secretary
PAN:AVTPD7641L

C L S LIMITED

9 PROPERTY, PLANT AND EQUIPMENT

	Description	Useful Life	Gross Block					Accumulated Depreciation					Net Block	
			Balance as at 1 April 2022	Additions/ (Disposals)	Acquired through business combinations	Revaluations/ (Impairments)/ Effect of foreign currency difference	Balance as at 31 March 2023	Balance as at 1 April 2022	Depreciation charge for the year	Adjustment due to revaluations	On disposals	Balance as at 31 March 2023	Balance as at 1 April 2022	Balance as at 31 March 2023
a	**(Not Under Lease)**													
	Land & Building		701309.34	-185921.43	0.00	0.00	515387.91	312553.74	19122.58	0.00	0.00	331676.32	388755.61	183711.60
	Land		123239.82	0.00	0.00	0.00	123239.82	0.00	0.00	0.00	0.00	0.00	123239.82	123239.82
	Shed & Structure		33598.82	0.00	0.00	0.00	33598.82	15415.15	1081.69	0.00	0.00	16496.84	18183.67	17101.98
	Plant and Equipment		52458.46	230.00	0.00	0.00	52688.46	41529.36	2056.42	0.00	0.00	43585.78	10929.10	9102.68
	Furniture and Fixtures		13962.64	0.00	0.00	0.00	13962.64	12040.80	373.87	0.00	0.00	12414.67	1921.84	1547.97
	Vehicles		78538.55	0.00	0.00	0.00	78538.55	51861.75	6884.98	0.00	0.00	58746.73	26676.79	19791.81
	Office equipment		17405.07	210.00	0.00	0.00	17615.07	13323.17	766.01	0.00	0.00	14089.18	4081.90	3525.89
	Computer		17990.38	699.50	0.00	0.00	18689.88	17523.50	355.04	0.00	0.00	17878.54	466.88	811.34
			1038503.09	(184781.93)	0.00	0.00	853721.16	464247.47	30640.59	0.00	0.00	494888.06	574255.62	358833.10
	Closing Work In Progress													
	Ganga Darshan Project		454635.11	0.00	0.00	0.00	454635.11	0.00	0.00	0.00	0.00	0.00	454635.11	454635.11
	Total (ii)		454635.11	0.00	0.00	0.00	454635.11	0.00	0.00	0.00	0.00	0.00	454635.11	454635.11
	Total		**1493138.20**	**(184781.93)**	**0.00**	**0.00**	**1308356.27**	**464247.47**	**30640.59**	**0.00**	**0.00**	**494888.06**	**1028890.73**	**813468.21**
	Previous Year		**1493014.76**	**123.44**	**0.00**	**0.00**	**1493138.20**	**429177.76**	**35069.71**	**0.00**	**0.00**	**464247.47**	**1063837.00**	**1028890.73**

C L S LIMITED
KOLKATA

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST. MARCH,2023

(Rupees in Hundreds)

	For the year ended 31st March	2023 Amount	2022 Amount
A	**Cash Flow from Operating Activities**		
	Net Profit Before tax and prior period items	239,235.69	89,747.66
			-
	Adjustments for :		-
	Depreciation	26,304.50	30,505.41
	Interest paid	12,490.95	20,714.97
	Interest Received	-	-
	Discount Received	-	-
	Profit From Sale of Land	-	-
	Other Non-Cash items	-	-
	Operating Profit before Working Capital Changes	**278,031.14**	**140,968.04**
	Invested in :		
	Trade Receivables	(4,849.58)	(7,041.68)
	Inventory	(6,934.71)	(45,360.17)
	Current Liabilities & Payables	3,210.44	2,881.23
	Short Term Loans & Advances	(19,542.36)	9,792.27
	Cash generated from Operations	**249,914.93**	**101,239.69**
	Direct Taxes paid	43,682.89	16,996.21
	Cash flow before prior period items	**206,232.04**	**84,243.48**
	Prior Period Items	-	-
	Non Cash items	-	-
	Net Cash from Operating Activities	**206,232.04**	**84,243.48**
B	**Net Cash Flow on Investing Activities**		
	Proceeds From Sale of Flat	-	-
	Profit From Sale Of Land	-	-
	Purchase of Fixed Assets-Tangible	(184,781.93)	(27,940.53)
	Increase in Security Deposits	-	-
	Decrease In Security	2,500.00	-
	Decrease In Long Term Loans And advances	-	-
	Proceeds From Fixed Deposit	-	-
	Interest On Fixed Deposits	-	-
	Construction Work in progress	-	1,620.60
	Net Cash Flow on Investing Activities	**(182,281.93)**	**(26,319.93)**
C	**Net Cash Flow on Financing Activities**		
	Proceeds From secured loans	(9,643.81)	17,862.97
	Repayment of Secured Loans	(178,031.43)	(41,627.12)
	Proceeds From Unsecured loans	-	-
	Repayment of Unsecured Loans	-	-
	Interest paid	(12,490.95)	(20,714.97)
	Net Cash Flow on Financing Activities	**(200,166.19)**	**(44,479.12)**
D	**Net Increase / (Decrease) in Cash and Cash equivalents (A+B+C)**	**(176,216.07)**	**13,444.42**
	Cash and Cash equivalents as at 31st March	**2022**	**2021**
	Opening Cash in Hand	34,048.46	49,602.30
	Opening Cash at Bank	121,645.63	75,220.99
	Opening Cash in transit		
		155,694.09	**124,823.29**
	Cash and Cash equivalents as at 31st March	**2023**	**2022**
	Cash in Hand	50,241.28	34,048.46
	Cash at Bank	328,548.16	121,645.63
		378,789.44	**155,694.09**
	Net change in Cash and Cash equivalents	**223,095.34**	**30,870.81**

Explanatory notes to Cash Flow Statement

1. The above cash flow statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard 3 'Cash Flow Statement' issued by the Institute of Chartered Accountants of India.
2. Figures in brackets indicate minus figure.
3. "Other Non-Cash items" include Bad debts, Preliminary Exp W/off, Deferred Revenue Exp w/off.

For and on behalf of the Board of Directors

(Anand Narayan Singh) Managing Director DIN: 00838218	**(Indu Singh)** Director DIN: 00838252
(Prabesh Kumar Jha) Chief Financial Officer (KMP) PAN: BABPJ7271E	**(Jyoti Dhanuka)** Company Secretary PAN:AVTPD7641L

We have verified the above Cash Flow Statement of **M/S. C L S Limited** for the year ended **31st March 2023** prepared by the Company and certify that the Statement has been derived from the accounts of the Company audited by us.

Place : Kolkata
Dated : The 2nd day of September, 2023
UDIN : 23053254BGSIBF1086

For AJIT KUMAR & CO
Chartered Accountant
FRN-317110E

(A K Tulsian)
Partner M.NO-053254
12A, N S ROAD
5TH FLOOR, ROOM NO. 11
KOLKATA - 700001

1.00 NOTES FORMING PART OF FINANCIAL STATEMENTS

1.01 A. Reporting Entity:

(a) CLS Limited is a Public Limited company incorporated and domiciled in India and having its registered office at 20, Salkia School Road Salkia, Howrah, West Bengal- 711106 under CIN 'L50403WB1863PLC000114'.

(b) The registered office of the Company is situated at at 20, Salkia School Road Salkia, Howrah, West Bengal- 711106, India.

(c) The Company is engaged in the Trading Business of Petroleum Product and Renting/ Construction Of Immovable Property.

1.02 Basis of accounting & preparation of financial statement:

(a) The financial statements have been prepared under the historical cost convention on accrual basis, except for certain financial instruments which are measured at fair value.

(b) These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP). These Financial Statements have been prepared to comply in all material respects with the Accounting Standards ('AS') specified under Section 133 of the Companies Act 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014, other pronouncements of the Institute of Chartered Accountants of India and relevant applicable provisions of the Companies Act, 1956, and Companies Act, 2013, to the extent applicable.

(c) Accounting policies have been consistently applied except where a newly issued Accounting Standard is initially adopted or a revision to an existing Accounting Standard requires a change in the accounting policy hitherto in use.

(d) All assets and liabilities have been classified as current or non-current as per company's operating cycle and other criteria set out in Schedule III of the companies Act, 2013.

(e) The Amount reported in Rupees has been Rounded-Off to the nearest hundreds up to two(2) decimal places.

1.03 Use of estimates:

The preparation of financial statements in conformity with Indian GAAP requires the management of the Company to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to contingent liabilities as at the date of financial statements and reported amounts of income and expenses during the year. The difference between the actual result and the estimates are recognised in the period in which the results are known / materialise.

1.04 Significant Accounting Policies:

A summary of the significant accounting policies applied in the preparation of the financial statements are as given below. These accounting policies have been applied consistently to all periods presented in the financial statements except where a newly issued Accounting Standard is initially adopted or a revision to an existing Accounting Standard requires a change in the accounting policy hitherto in use.

1.05 (i) Property, Plant and Equipment and Depreciation :

(a) Property, Plant & Equipment are stated at acquisition cost less accumulated depreciation and impairment losses, if any.

(b) Depreciation on the Property, Plant & Equipment is provided on Written Down Value Method over the estimated useful life of assets as per Schedule II of Companies Act, 2013

(c) Depreciation on additions to assets or on sale/discernment of assets is calculated pro rata from the month of such addition or up to the month of such sale/discardment, as the case may be.

(d) Depreciation on the Property, Plant & Equipment for the purpose of computation of taxable income and tax payable thereon has been provided on the written down value method in the manner and at the rates as prescribed in the Income Tax Act 1961.

(ii) Capital Work In Progress:

Capital Work-in-Progress is carried at cost, comprising direct cost, related incidental expenses and interest on borrowings to the extent attributed to them.

(iii) Intangible Plant, Property and Equipments:

Intangible assets expected to provide future enduring economic benefits are stated at cost less amortization. Cost comprises purchase price and directly attributable expenditure on making the asset ready for its intended use.

(iv) Impairment of Assets:

Impairment of assets are assessed at Balance Sheet date and if any indicators of impairment exist, the same is assessed and provided for.

1.06 Leases:

(a) Leases are classified as Finance Lease wherever the terms of lease transfer substantially all the risks and rewards of ownership to the Lessee. Such a lease is capitalised at the inception of the lease at lower of the fair value or the present value of the minimum lease payments and a liability is recognised for an equivalent amount. Each lease rental paid is allocated between the liability and the interest cost so as to obtain a constant periodic rate of interest on the outstanding liability for each year.

(b) Lease arrangements where the risks and rewards incidental to ownership of an asset substantially vest with the lessor, are recognised as operating leases. Lease rentals under operating leases are recognised in the statement of profit and loss on a straight-line basis.

1.07 Investments:

(a) Investment which are readily realizable and intended to be held for not more than one year from the date on which such investments are made are classified as Current Investments. All other investments are classified as Long Term Investments.

(b) On initial recognition, all investments are measured at cost. The cost comprises the purchase price and directly attributable acquisition charges such as brokerage, fees and duties.

(c) Long Term Investments are stated at cost. Provision for diminution is made if the decline in value, in the opinion on the management, is other than temporary.

(d) Current Investments are stated at lower of the cost or fair value.

1.08 Trade Receivables:

(a) Trade receivables are recognised initially at fair value and necessary provision for doubtful debts is being recognised based on their realisability position as on the date of reporting in Financial Statements.

(b) The Date of Invoice raised on customers is considered as Due Date of respective invoice for the purpose of Non Current/ Current Classification of Trade Receivables.

1.09 Trade and Other Payables:

These amounts represents liabilities for Goods and Services provided to the Company prior to the end of financial year which are unpaid at the end of the Year. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period.

1.10 Recognition of Income and Expenditure:

Revenue/ Income and Costs/ Expenditure are generally accounted for on accrual basis, as they are earned or incurred. Revenue is recognised to the extent it is probable that the economic benefit will flow to the company and the revenue can be reliably measured. Sale of goods and services is recognized on passing of title to the customer which generally coincides with raising the tax invoices.

1.11 Employee Benefits :

(i) Short-Term Employee Benefits

The undiscounted amount of short term employee benefit expected to be paid in exchange for the services rendered by employee is recognized during the period when the employee render the service. The benefit includes salary, wages, short term compensatory absences and bonus.

(ii) Long-Term Employee Benefits

(a) Defined Contribution Plan: Contribution payable to recognized Provident Fund, ESIC(Employees' State Insurance Corporation), which are substantially defined contribution plans, are recognized as expense in the Statement of Profit and Loss, as they are incurred.

(b) Gratuity and Leave Encashment Benefit are not provided for and is charged to Profit & Loss Account on cash basis in the year of payment.

1.12 Borrowing Cost :

Borrowing costs that are attributable to the acquisition, construction or production of qualifying assets are capitalised as part of cost of the asset up to the date the asset is put to use. All other borrowing costs are charged to revenue in the period in which they are incurred.

1.13 Earning per share :

Basic earnings per share are calculated by dividing the net profit or loss after tax for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. For the purpose of calculating diluted earning per share, the net profit or loss after tax for the period attributable to the equity shareholders and the weighted average numbers of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

1.14 Income-taxes :

(a) Tax on income for the current period is determined on the basis of amount of tax payable for the year under Income Tax Act. Deferred Tax is calculated at the applicable tax rate and is recognized on timing differences between accounting income and taxable income that originate in one period and is capable of reversal in one or more subsequent period. Deferred tax assets subject to consideration of prudence are recognized and carried forward to the extent that there is a reasonable certainty the sufficient future taxable income will be available against which such deferred tax assets can be realized.

(b) Minimum Alternative Tax (MAT) paid in accordance with the tax laws in India, which gives rise to future economic benefits in the form of adjustment of future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax after the tax holiday period. Accordingly, MAT is recognised as an asset in the balance sheet when the asset can be measured reliably and it is probable that the future economic benefit associated with it will fructify.

(c) Advance taxes and provisions for current income taxes are presented in the balance sheet after off-setting advance tax paid and income tax provision arising in the same tax jurisdiction for relevant tax paying units and where the Company is able to and intends to settle the asset and liability on a net basis.

(d) The Company offsets deferred tax assets and deferred tax liabilities if it has a legally enforceable right and these relate to taxes on income levied by the same governing taxation laws.

1.15 Inventories:

(a) Raw materials are carried at the lower of cost and net realisable value. Cost is determined on First-In-First-Out (FIFO) basis.
(b) Purchased goods-in-transit are carried at cost.
(c) Work-in-progress is carried at the lower of cost and net realisable value.
(d) Stores and spare parts are carried at lower of cost and net realisable value.
(e) Finished goods produced or purchased by the Company are carried at lower of cost and net realisable value.

1.16 Provisions and contingencies :

Provisions are recognised in respect of present obligation arising out of past events where there are reliable estimate of the probable outflow of resources. Contingent Liabilities are possible obligations of the past events, the existence of which will be confirmed only by the occurrence or non occurrence of a future event. These are not provided for and are disclosed by the way of Notes on Account. Contingent Assets are neither recognised nor disclosed in the Financial Statements.

1.17 Cash & Cash Equivalents:

Cash & cash equivalent in the balance sheet comprises cash at banks and in hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

For the purpose of statement of cash flows, cash & cash equivalent consists of cash & short term deposits, as defined above, as they are considered an integral part of the Company's cash management.

1.18 Foreign currency transactions:

The company's financial statements are presented in INR, which is also the Company's functional currency.

Transactions in foreign currencies are recorded on initial recognition in the functional currency, using the exchange rate prevailing on the date of transaction. At each balance sheet date, foreign currency monetary items are reported using the closing exchange rate. Exchange differences that arise on settlement of monetary items or on reporting at each balance sheet date of the company's monetary items at the closing rate recognised as income or expenses in the period in which they arise.

1.19 Government Grants:

Grants from government are recognised at their fair value where there is a reasonable assurance that the grant will be received and the company will comply with all attached conditions.

Government grants relating to income are deferred and recognised in the profit or loss over the period necessary to match them with the costs that they are intended to compensate and presented within other income.

Government grants relating to assets are included in non-current liabilities as deferred income and are credited to profit or loss on a straight-line basis over the expected lives of the related assets. However, when any conditions is prescribed by the government, than the government grant is amortized on straight line basis till the time conditions precedent to the grant are expected to be completed. Government grant is presented within other income.

23.00 Additional information and disclosures **(Rupees in Hundreds)**

23.01 Contingent Liabilities and Commitments (To the extent not provided for) :

(i) Contingent Liabilities:

(a) Claims against the Company not Acknowledged as debts- Rs. NIL (Previous Year Rs.NIL).

(b) Guarantees Given: Rs. NIL (Previous Year Rs. NIL).

(c) Disputed Tax Amounts

Disputed Income Tax demands - Rs. 52,567/-, (Previous Year Rs.52,567/-).

(ii) Commitments:

(a) Capital Contracts remaining to be executed not provided Rs. NIL (P.Y.Rs. NIL.)

23.02 Disclosures as required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006, read with Notification No. GSR 679€ Dated 4th September,2015 to the extent available with / ascertained by the Company:

Particulars	**As at 31 March, 2023** ₹	**As at 31 March, 2022** ₹
(i) The Principal amount remaining unpaid to any supplier as at the end of the accounting year		
(ii) The Interest due on Principal remaining unpaid to any supplier as at the end of the accounting year.		
(iii) The amount of interest paid by the buyer in terms of Section 16 of the Micro, Small and Medium Enterprise Development Act,2006 along with the amounts of the payment made to the supplier beyond the appointed day during the accounting year.		
(iv) The amount of interest due and payable for the year for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprise Development Act,2006.	**NIL**	**NIL**
(v) The amount of interest accrued and remaining unpaid as at the end of the accounting year.		
(vi) The amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under Section 23 of the Micro, Small and Medium Enterprise Development Act,2006.		

Dues to Micro and Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the Management. This has been relied upon by the auditors.

23.03 Details of Loan Given, Investment made, Guarantee given or Security provided covered under section 186(4) of the Companies Act, 2013:

(a) Details of Loan given: Not Applicable.

(b) Details of Investments made: Not Applicable.

(c) Details of Guarantee given and security provided : Not Applicable

23.04

Earnings in Foreign Currencies	For the year ended 31 March, 2023 ₹	For the year ended 31 March, 2022 ₹
Export of Goods calculated on FOB basis Royalty, know-how, professional and consultation fees Interest and dividend Other income, indicating the nature thereof	N I L	N I L

23.05

Value of imports calculated on CIF basis	For the year ended 31 March, 2023 ₹	For the year ended 31 March, 2022 ₹
Raw materials Capital Goods Components Spare parts Total Components and spare parts	N I L .	N I L .

23.06

Expenditure in foreign currency #:	For the year ended 31 March, 2023 ₹	For the year ended 31 March, 2022 ₹
Royalty Know-how Professional and consultation fees Interest Other matters	N I L .	N I L .

23.07

Payments to the auditor as	For the year ended 31 March, 2023 ₹	For the year ended 31 March, 2022 ₹
a. auditor	1250.00	1250.00

23.08 **Related party transactions**

Details of related parties:

Description of relationship	Names of related parties
A. Key Management Personnel (KMP)	1. Mr. Anand Narayan Singh, 2. Mrs Indu Singh, 3. Mr. Rohit Kumar Mishra, 4. Mr. Ravindra Mishra, 5. Mr. Binay Chandra Jha 6. Mrs. Jyoti Dhanuka 7. Mr. Prabesh Kumar Jha
B. Enterprises over which KMP/Relative of KMP has influence	1. Atulanand Singh & Sons HUF, 2. Singh & Paul Complex Private Limited

Note: Related parties have been identified by the Management.

Related Party Transactions **(Rupees in Hundreds)**

Particulars	Relationship	As at 31 March, 2023	As at 31 March, 2022
Director Remuneration			
Mr. Anand Narayan Singh	Director	12000.00	12000.00
Mrs. Chamma singh	Directors Relative	11250.00	9000.00
Godown Rent			
Atul Anand Singh	Directors Relative	12000.00	12000.00
Vipul Anand Singh	Directors Relative	12000.00	12000.00
Singh & Paul Complex Pvt L:td	Director and has substantial interest	6000.00	8287.50
Purchases			
Atulanand Service Station (Prop. Indu Singh)	Director is Proprietor	29.52	0.00

Related Party Balance

Particulars	Relationship	As at 31 March, 2023	As at 31 March, 2022
Mr. Anand Narayan Singh	Director	(900.00)	(2700.00)
Mrs. Chamma singh	Directors Relative	(1350.00)	(3375.00)
Atul Anand Singh	Directors Relative	1800.00	75.00
Vipul Anand singh	Directors Relative	950.00	(975.00)
Singh & Paul Complex Pvt L:td	Director and has substantial int	(2400.00)	0.00

Note:

(a) Transactions mentioned above are exclusive of Goods and Service Tax (GST), where ever applicable.

(b) No amount has been provided for as Doubtful debt as against the due from related Party.

(c) No amount has been written off/ written back in the year in respect of debts due from / to above Related Parties.

(d) Transactions and balances relating to re-imbursement of expenses,if any, to/ from the Related Parties have not been considered in the above disclosure.

23.09 Earning Per shares

Particulars	For the year ended 31st March 2023	For the year ended 31st March 2022
	₹	₹
Net Profit/(loss) after tax for the period attributable to equity shareholders	19788951.90	6881337.58
Weighted average number of equity shares	62500	62500
Basic & Diluted earning per share	316.62	110.10
Face value per equity share	10	10

23.10 Deferred tax (liability) / asset:

Particulars	For the year ended 31st March 2023	For the year ended 31st March 2022
	₹	₹
Tax effect of items constituting deferred tax assets		
On difference between book balance and tax balance of fixed assets	233672.00	490272.30
Deferred Tax Asset/ Liability (Net)	**2428842.85**	**2195170.85**

23.11 Additional Regulatory Informations

(a) Title Deeds of Immovable Property not held in the name of the Company:

The Company does not holds any immovable property (Other than properties where the Company is the lessee and the lease aggrement is executed in favour of the lessee) in the current financial year and therefore the disclosure requirement as to the Title Deeds of Immovable Property not held in the name of the Company are not applicable to the company in terms of Para 6(L)(i) of Schedule-III of the Act.

(b) The Fair Valuation and/or Revaluation is based on the valuation by a Registered Valuer:

The Company does not holds any immovable property (Other than properties where the Company is the lessee and the lease aggrement is executed in favour of the lessee) in the current financial year and therefore the disclosure requirement as to the The Fair Valuation and/or Revaluation is based on the valuation by a Registered Valuer are not applicable to the company in terms of Para 6(L)(ii) to (iv) of Schedule-III of the Act.

(c) Loans or Advances granted to Promoters, Directors, KMPs and the related partes:

The Company has not granted any Loans or Advances in the Nature of Loans to promoters, directors, KMPs and related party (as defined under the Companies Act) jointly or severally during the year under audit and therrefore the disclosure requirement as to Loans or Advances granted to Promoters, Directors, KMPs and the related partes in terms of Para 6(L)(v) of Schedule-III of the Act are not applicable to the Company.

(d) Capital Work-In-Progress:

There is no Capital Work-in-Progress(C-WIP) during the current financial year and therefore the disclosure requirement as to Capital Work-In-Progress are not applicable to the company in terms of Para 6(L)(vi) of Schedule-III of the Act.

(e) Intangible Asset Under Development:

There is no Intangible Asset Under Development during the current financial year and therefore the disclosure requirement as to Intangible Asset Under Development are not applicable to the company in terms of Para 6(L)(vii) of Schedule-III of the Act.

(f) Details of Benami Property held:

Neither any proceedings have been initiated nor any proceedings are pending against the Company for holding any benami properrty under The Benami Transactions (Prohinition) Act, 1988 and The Rules made thereunder.
In view of this, the disclosure requirement in terms of Para 6(L)(viii) of Schedule-III of the Act are not applicable to the Company.

(g) Quaterly Returns or statements of current assets and Reconciliation Thereof:

The Company has not borrowed any money either from banks or financial institutions on the basis of security of current assets and therefore disclosure requirement as to Quaterly Returns or statements of current assets and Reconciliation Thereof in terms of Para 6(L)(ix) of Schedule-III of the Act are not applicable to the Company.

(h) Wilful Defaulter:

The Company has not been declared as wilful defaulter by any Bank or Financial Institutions or other lender and therefore, the disclosure requirement as to Wilful Defaulter in terms of Para 6(L)(x) of Schedule-III of the Act are not applicable to the company.

(i) Relationship with strike off Companies:

The Company has not entered into transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956 and therefore disclosure requirement as to Relationship with Struck Off Companies in terms of Para 6(L)(xi) of Schedule-III of the Act are not applicable to the Company.

(j) Registration of charges or satisfaction with Registrar of Companies:

The Company never borrowed any money from any lenders and therefore Neither the registration of charges nor the satisfaction of charges were required with Registrar Of Companies and hence disclosure requirement as to Registration of Charges or Satisfaction with Registrar of Companies in terms of Para 6(L)(xii) of Schedule-III of the Act.

(k) Compliance with Number of Layers of Companies:

In absense of any investment made by the company, the disclosure requirement as to Compliance with Number of Layers of Companies in terms of Para 6(L)(xiii) of Schedule-III of the Act are not applicable to the Company.

(l) RATIO ANALYSIS:

PARTICULARS	NUMERATOR / DENOMINATOR	AS AT 31 MARCH, 2023	AS AT 31 MARCH, 2022	CHANGE IN %
(a) Current Ratio	Current Assets / Current Liabilities	2.654	1.733	53.16%
(b) Debt-Equity Ratio	Total Debts / Equity	0.047	0.232	-79.74%
(c) Debt Service Coverage Ratio	Earning available for Debt Service / Interest + Installments	6.643	2.127	212.31%
(d) Return on Equity Ratio	Profit after Tax / Shareholder's Fund	15.72%	6.46%	143.39%
(e) Inventory turnover ratio	COGS / Average Inventories	40.906	44.938	-8.97%
(f) Trade receivables turnover ratio	Total Turnover / Average Account Receivable	277.371	191.962	44.49%
(g) Trade payables turnover ratio	Total Purchases / Average Account Payable	161.835	340.272	-52.44%
(h) Net capital turnover ratio	Total Turnover / Net Working Capital	22.214	49.298	-54.94%
(i) Net profit ratio	Net Profit after tax / Total Turnover	2.12%	0.78%	171.01%
(j) Return on Capital employed	Net Profit before interest, tax / Shareholders' Fund	20%	10%	92.87%
(k) Return on investment	Net Profit after tax / Shareholders' Fund	15.72%	6.46%	143.39%

***EXPLANATIONS (If change in Ratio is greater than 25% as compared to previous year)**

(a) Due to decrease in working capital, the Current Ratio is reduced.

(b) Due increase in borrowings, the Debt Equity ratios is increased.

(c) Due increase in borrowings, The Debt Service Coverage Ratio is reduced.

(e) Due increase in cost of goods sold, the inventory Turnover Ratio is increased.

(f) Due to increase in Revenue from Operations and reduction in Trade Receivable, the Trade Receivable Turnover Ratios is increased.

(h) Due to increase in Revenue from Operations and reduction in net working capital, the Net Capital Turnover Ratios is increased.

(i) Due to increase in Expenses, The Net Profit Ratio is reduced.

(m) Compliance with Approved Scheme(s) of Arrangements:

During the year under audit, no Scheme of Arrangements have been approved the Competent Authority in terms of Sections 230 to 237 of the Companies Act, 2013 and therefore, the disclosure requirement as to Compliance with Approved Scheme(s) of Arrangements in terms of Para 6(L)(xv) of Schedule-III of the Act are not applicable to the Company.

(n) Utilization of Borrowed Funds and Share Premium:

A. During the year under audit, the company has not advanced or loaned or invested funds(either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entites (Intermediate) with the understanding (whether recorded in writing or otherwise) and therefore, disclosure requirement as to Utilization of Borrowed Funds and Share Premium in terms of Para 6(L)(xvi)(A) of Schedule-III of the Act are not applicable to the Company.

B. During the year under audit, the Company has not received funds from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) and therefore, disclosure requirement as to Utilization of Borrowed Funds and Share Premium in terms of Para 6(L)(xvi)(B) of Schedule-III of the Act are not applicable to the Company.

23.12 ESTIMATION OF UNCERTAINTY RELATING TO COVID-19 OUTBREAK:

The spread of COVID-19 has severely impacted business around the globe. In many countries including India, there has been severe disruption to regular business operations due to lock-down, disruptions in transportation, supply chain, travel bans, quarantines, social distancing and other emergency measures.

The Company has made detailed assessment of its liquidity position for the next one year and of the recoverability and carrying values of its assets comprising Property, Plant and Equipment, Trade Receivables, and Inventory as at the balance sheet date and has concluded that there is no material adjustments required in the financial statements for the year ended 31st March, 2022.

Management believes that it has considered all the possible impact of known events arising from COVID -19 pandemic in the preparation of the financial Statements. However, the impact assessment of COVID-19 is a continuing process given the uncertainties associated with its nature and duration. Due to the nature of the pandemic, the Company will continue to monitor developments to identify significant uncertainties in future periods, if any.

23.13 Previous Year Figure:

The previous year's figures have been reworked, regrouped, rearranged and reclassified wherever necessary. Amounts and other disclosures for the preceeding year are included as an integral part of the current year financial statements and are to be read in relation to the amounts and other disclosures relating to the current year.

The accompanying notes 1 to 23 are an integral part of the financial statement.
AS PER OUR ATTACHED REPORT OF EVEN DATE.

For AJIT KUMAR & CO
Chartered Accountant
FRN-317110E

(A K Tulsian)
Partner M.NO-053254
12A, N S ROAD
5TH FLOOR, ROOM NO. 11
KOLKATA - 700001

Dated : The 2nd day of September, 2023
UDIN : 23053254BGSIBF1086

For And On Behalf Of The Board Of Directors

(Anand Narayan Singh)	**(Indu Singh)**
Managing Director	Director
DIN: 00838218	DIN: 00838252
(Prabesh Kumar Jha)	**(Jyoti Dhanuka)**
Chief Financial Officer (KMP)	Company Secretary
PAN: BABPJ7271E	PAN:AVTPD7641L

C L S LIMITED
Balance Sheet as at 31st March, 2023

		Particulars	Note No.	Figures as at the end of current reporting period		Figures as at the end of previous reporting period
				₹		₹
I.		**EQUITY AND LIABILITIES**				
1		**Shareholders' funds**				
	(a)	Share Capital	2	625000.00		625000.00
	(b)	Reserves and surplus	3	125256083.42		105913272.23
				125,881,083.42		106538272.23
2		**Non-current liabilities**				
	(a)	Long-term borrowings	4	4324170.00		22127312.59
				4324170.00		22127312.59
3		**Current liabilities**				
	(a)	Short Term Borrowings	5	1582301.59		2546682.57
	(b)	Trade Payables	6			
		- Due to Micro and Small Enterprises		0.00		0.00
		- Due to Others		4539355.41		6300378.42
	(c)	Other current liabilities	7	16440657.00		14358590.00
	(d)	Short Term Provision	8	2834818.84		1137941.18
				25397132.84		24343592.17
		TOTAL		**155602386.26**		**153009176.99**
II.		**ASSETS**				
1		**Non-current assets**				
	(a)	Property, Plant and Equipment	9	35883310.30		57425562.21
	(b)	Capital Work In Progress	9	45463510.98		45463510.98
	(c)	Deferred Tax Assets		2428842.85		2195170.85
	(d)	Long-term loans and advances	10	1500000.00		3066850.00
	(e)	Other Non Current Assets	11	2929956.00		2679956.00
				88205620.13		110831050.04
2		**Current assets**				
	(a)	Inventories	12	21772399.54		21078928.67
	(b)	Trade receivables	13	3494276.94		3232878.76
	(c)	Cash and cash equivalents	14	37878943.86		15569409.41
	(d)	Short-term loans and advances	15	4251145.79		2296910.11
				67396766.13		42178126.95
		TOTAL		**155602386.26**		**153009176.99**
		Significant Accounting Policies	1			
		Additional Information and disclosure	23			

The accompanying notes 1 to 22 are an integral part of the financial statement.

AS PER OUR ATTACHED REPORT OF EVEN DATE.

For AJIT KUMAR & CO
Chartered Accountant
FRN-317110E

(A K Tulsian)
Partner M.NO-053254
12A, N S ROAD
5TH FLOOR, ROOM NO. 11
KOLKATA - 700001

Dated : The 2nd day of September, 2023
UDIN : 23053254BGSIBF1086

For And On Behalf Of The Board Of Directors

(Anand Narayan Singh)
Managing Director
DIN: 00838218

(Indu Singh)
Director
DIN: 00838252

(Prabesh Kumar Jha)
Chief Financial Officer (KMP)
PAN: BABPJ7271E

(Jyoti Dhanuka)
Company Secretary
PAN:AVTPD7641L

C L S LIMITED
Statement of Profit and Loss for the year ended on 31st March, 2023

	Particulars	Refer Note No.	Figures for the current reporting period		Figures for the previous reporting period
			₹		₹
I.	Revenue From Operations	16	932,959,202.13		879,208,694.65
II.	Other income	17	22,400,398.00		3,075,395.38
III.	**Total Revenue (I + II)**		955,359,600.13		882,284,090.03
IV.	Expenses:				
	Purchases of Stock-in-Trade	18	877,124,682.53		820,850,804.45
	Changes in inventories of Stock-in-Trade	19	(693,470.87)		(1,140,120.99)
	Employee benefits expense	20	19,022,268.63		20,957,754.43
	Finance costs	21	1,826,064.81		2,600,160.04
	Depreciation and amortization expense	9	3,064,059.00		3,506,970.71
	Transferred From Revaluation Reserve		(433,609.00)		(456,430.00)
	Other expenses	22	31,526,036.13		26,990,185.11
	Total expenses		931,436,031.23		873,309,323.75
V.	**Profit before tax (III - IV)**		23,923,568.90		8,974,766.28
VI.	Tax expense:				
	Current tax		4,368,289.00		2,583,701.00
	Deferred tax		(233,672.00)		(490,272.30)
VII.	**Profit (Loss) for the year (V - VI)**		**19,788,951.90**		**6,881,337.58**
VIII.	Earnings per equity share:(Basic & Diluted)		316.62		110.10
	Significant Accounting Policies	1			
	Additional information and disclosure	22			

The accompanying notes 1 to 22 are an integral part of the financial statement.

AS PER OUR ATTACHED REPORT OF EVEN DATE.

For AJIT KUMAR & CO
Chartered Accountant
FRN-317110E

(A K Tulsian)
Partner M.NO-053254
12A, N S ROAD
5TH FLOOR, ROOM NO. 11
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Dated : The 2nd day of September, 2023
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For And On Behalf Of The Board Of Directors

(Anand Narayan Singh)
Managing Director
DIN: 00838218

(Indu Singh)
Director
DIN: 00838252

(Prabesh Kumar Jha)
Chief Financial Officer (KMP)
PAN: BABPJ7271E

(Jyoti Dhanuka)
Company Secretary
PAN:AVTPD7641L

C L S LIMITED
Notes on Financial Statement for the year ended on 31st March, 2023

2

Share Capital	As at 31 March 2023		As at 31 M
	Number	₹	Number
Authorised			
Equity Shares of Rs. 10/- each	400000	4000000.00	400000
Preference Shares of Rs. 10/- each	10000	100000.00	100000
Issued, Subscribed & fully Paid up			
Equity Shares of Rs. 10/- each with voting rights	62500	625000.00	62500
Total	**62500**	**625000.00**	**62500**

2.1 **Terms / rights attached to equity shares :**
The Company has only one class of equity shares having a par value of Rs.10/- per share. Each holder of equity shares is vote per share. The holders of equity shares are entitled to receive dividends as declared from time to time. The dividend by the Board of Directors is subject to the approval of the shareholders at the ensuing Annual General Meeting.
In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the share

2.2 **The reconciliation of the number of shares outstanding is set out below :**

Particulars	Equity Shares with voting rights		
	As at 31 March 2023		As at 31 M
	Number	₹	Number
Shares outstanding at the beginning of the year	62500	625000.00	62500
Shares Issued during the year	0	0.00	0
Shares outstanding at the end of the year	62500	625000.00	62500

2.3 **Shares held by Holding company, its Subsidiaries and Associates**

Particulars	As at 31 March 2023		As at 31 M
	No of Shares	Amount	No of Shares
NIL			

2.4 **The details of the aggregate number and class of equity sharess alloted as fully paid up by way of Bonus shares/ R**

Particulars	As at 31 March 2023		As at 31 M
	No of Shares	Amount	No of Shares
NIL			

2.5 **The details of shareholders holding more than 5% :**

Name of shareholders	As at 31 March 2023		As at 31 M
	No. of Shares held	% of Holding	No. of Shares held
Anand Industries Pvt Ltd	17480	27.97	17480
Anand Narayan Singh	13200	21.12	13200
Indu Singh	12960	20.74	12960

2.6 **Shares held by promoters at the end of the financial year**

Partuculars	As at 31st March 2023		As at 31st March 2022	
	No. of Shares	% of Holding	No. of Shares	% of Holding
Atul Anand Singh	1000	1.60%	1000	1.60%
Anand Narayan Singh & Sons HUF	1900	3.04%	1900	3.04%
Smt. Indu Singh	12960	20.74%	12960	20.74%
Anand Narayan Singh	13200	21.12%	13200	21.12%
Anand Industries Pvt. Ltd.	17480	27.97%	17480	27.97%
Total	**46540**	**74.46%**	**46540**	**74.46%**

3

Reserves & Surplus	As at 31 March 2023
	₹

a. Capital Reserve	
Balance at the beginning of the year	1561818.00
Balance at the end of the year	1561818.00

b. Revaluation Reserve	
i) Land at Salkia	
Balance at the beginning of the year	4003336.00
Balance at the end of the year	4003336.00
ii) Yard Building	
Balance at the beginning of the year	185088.00
Trf to Profit & Loss Statement for additional dep.	(9254.00)
Balance at the end of the year	175834.00
iii) Building	
Balance at the beginning of the year	8487091.00
Trf to Profit & Loss Statement for additional dep.	(424355.00)
Balance at the end of the year	8062736.00
c. Statement of Profit & Loss Account	
Opening balance	91675939.24
(+) Net Profit/(Net Loss) For the current year	19788951.90
(-) Income Tax Earlier Year	12531.72
Closing Balance	111452359.42
Total	**125256083.42**

4	Long Term Borrowings	As at 31 March 2023
		₹
	Term Loan from Scheduled Bank	
	Secured, Rupee Loan	
	(i) From Banks	4324170.00
	Total	**4324170.00**

Particulars of Borrowings

4.1

Name of Lender/ Type of Loan	Nature of Security	Rate of Interest	Monthly Installments
Kotak Mahindra Bank Ltd	Hypothecation of Land	10.55%	69865.00
HDFC Bank Ltd	Hypothecation of Motor Car	8.70%	52563.00
HDFC Bank Ltd	Secured By Hypothecation of Varanasi Property	10.50%	28068.00
ICICI Bank Ltd	Secured By Hypothecation of Urbana Property	9.60%	190621.00

Note:

(a) Loans guaranteed by Directors - Rs 2,11,86,245 (Previous Year Rs 2,61,83,309)
(b) Loans guaranteed by Others - Rs NIL (Previous Year Rs NIL)

5	Short Term Borrowings	As at 31 March 2023
		₹
	(a) Current Maturities of Long Term Borrowings	1582301.59
	Total	**1582301.59**

6	Trade Payables	As at 31 March 2023
		₹
	(a) Trade Payable-MSME	0.00
	(b) Trade Payable-Other Than MSME	4539355.41
	Total	4539355.41
	Trade Payable-Other than MSME	
	For Goods	3536976.12
	For Expenses	1002379.29
	Total	**4539355.41**

6.01

Trade Payable ageing schedule as at 31 March, 2023					
Particulars		**Outstanding for following periods from due date of payment**			
		Less then 1 Year	**1-2 Year**	**2-3 Years**	**More than 3 year**
(i) MSME*		0.00	0.00	0.00	0.00
(ii) Others		4470801.50	68553.91	0.00	0.00
(iii) Disputed dues - MSME		0.00	0.00	0.00	0.00
(iv) Disputed dues - Others		0.00	0.00	0.00	0.00
Total		**4470801.50**	**68553.91**	**0.00**	**0.00**

6.02

Trade Payable ageing schedule as at 31 March, 2022					
Particulars		**Outstanding for following periods from due date of payment**			
		Less then 1 Year	**1-2 Year**	**2-3 Years**	**More than 3 year**
(i) MSME		0.00	0.00	0.00	0.00
(ii) Others		6300378.42	0.00	0.00	0.00
(iii) Disputed dues - MSME		0.00	0.00	0.00	0.00
(iv) Disputed dues - Others		0.00	0.00	0.00	0.00
Total		**6300378.42**	**0.00**	**0.00**	**0.00**

***Notes:**

(a) Dues to Micro and Small Enterprises (MSME) have been determined to the extent such parties have been identified on t information collected by the Management. This has been relied upon by the auditors.

(b) The date of invoice and/or date of provision made in books has been taken as the due date for the purpose of ageing ar

(c) Dues to Micro and Small Enterprises represent principal amount outstanding as at the year end, there is no overdue am principal and interest due to MSME. During the period, no interest has been paid to such Enterprises. This information has determined to the extent such Enterprises have been identified on the basis of the information available to the Company.

(d) MSME as per the Micro, Small and Medium Enterprises Development Act, 2006.

7

Other Current Liabilities	**As at 31 March 2023**
	₹
a. Security Deposits	1259402.00
(Unsecured, considered good)	
b. Statutory Dues	634134.00
(Unsecured, considered good)	
c. Other Payables	14547121.00
(Unsecured, considered good)	
Total	**16440657.00**

8

Short Term Provisions	**As at 31 March 2023**
	₹
Provision for Employee Benefits	
-EPF Payable	87367.00
-ESI Payable	16635.00
Provision for Income Tax	
-A.Y. 2023-24	2730816.84
-A.Y. 2022-23	0.00
Total	**2834818.84**

Notes:

(a) Provision for Income Tax is net of payment made for Advance Tax, Tax Deducted at Source & Tax Collected at Source.

10

Long Term Loans and Advances	**As at 31 March 2023**
	₹
Other loans and advances	

Unsecured, considered good		
Advance Against Capital Goods		1500000.00

Total	1500000.00

11	Other Non-current assets	As at 31 March 2023
		₹
	a. Security Deposits (Unsecured, considered good)	2929956.00
	Total	**2929956.00**

12	Inventories	As at 31 March 2023
		₹
	a. Land At Salkia	4002968.00
	b. Stock in trade-Diesel & Petrol	10117607.54
	c. Stock in trade-Cylinders & Accessories	7651824.00
	(Valued at least of cost or net realisable value)	
	Total	**21772399.54**

13	Trade Receivables	As at 31 March 2023
		₹
	Unsecured, considered good	3494276.94
	Less: Provision for Doubtful Debt	0.00
	Total	**3494276.94**

13.01 **Trade Receivables ageing schedule as at 31 March 2023**

Particulars	Outstanding for following periods from due date of payment				
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years
Undisputed Trade receivables					
Considered good	2885798.74	608478.20	0.00	0.00	0.00
Considered doubtful	0.00	0.00	0.00	0.00	0.00
Disputed Trade receivables					
Considered good	0.00	0.00	0.00	0.00	0.00
Considered doubtful	0.00	0.00	0.00	0.00	0.00
Total	**2885798.74**	**608478.20**	**0.00**	**0.00**	**0.00**

13.02 **Trade Receivables ageing schedule as at 31 March 2022**

Particulars	Outstanding for following periods from due date of payment				
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years
Undisputed Trade receivables					
Considered good	2624400.56	608478.20	0.00	0.00	0.00

Considered doubtful	0.00	0.00	0.00	0.00	0.00
Disputed Trade receivables					
Considered good	0.00	0.00	0.00	0.00	0.00
Considered doubtful	0.00	0.00	0.00	0.00	0.00
Total	**2624400.56**	**608478.20**	**0.00**	**0.00**	**0.00**

14	**Cash and cash equivalents**	**As at 31 March 2023**
		₹
	a. Balances with banks	32854816.26
	In Current Account	
	b. Cash on hand	5024127.60
	(As Certified by the Management)	
	Total	**37878943.86**

15	**Short Term Loans and Advances**	**As at 31 March 2023**
		₹
	a. Deposit with Revenue Authorities	
	Unsecured, considered good	
	Goods and Service Tax	
	GST Credit Ledger	118892.62
		118892.62
	b. Advance against purchases	
	Unsecured, considered good	2666431.00
		2666431.00
	c. Advance against expenses	
	Unsecured, considered good	35000.00
		35000.00
	d. Other Advances	
	Unsecured, considered good	1430822.17
		1430822.17
	Total	**4251145.79**

16	**Revenue From operation**	**For the year ended 31 March 2023**
		₹
	Revenue	
	Sale of Product :	925081193.86
	Sale of Services :	7878008.27
	Total	932959202.13
	Sale of Products comprises	
	Trading goods	
	Sale of Diesel & Petrol	201329858.07
	Sale of Lubricant	260235.02
	Sale of LPG Cylinder	719045140.28
	Sale of LPG Accessories	4445960.49
	Sale of Services comprises	
	Godown Rent	1650000.00
	Lease Rent	600000.00
	Banquet Hall Rent	2338221.80
	Installation & Inspection Income	1747900.00
	Transportation Charges	1541886.47
	Total	**932959202.13**

17	Other Income	For the year ended 31 March 2023
		₹
	Other non-operating income (net of expenses directly attributable to such income)	22400398.00
	Total	22400398.00
	Other non operating Income comprises :	
	Bank Charges Reversed	0.00
	Profit on Sale of Property	22400398.00
	Goodwill Income on Sale of Business	0.00
	Sundry Liability Written Back	0.00
	Total	**22400398.00**

18	Purchase of trading goods	For the year ended 31 March 2023
		₹
	Purchase of Diesel & Petrol	325827752.69
	Purchase of Lubricants	315934.59
	Purchase of Cylinders	547293845.87
	Purchase of LPG Accessories	3687149.38
	Total	**877124682.53**

19	Change in the inventory	For the year ended 31 March 2023
		₹
	Inventory at the end of the year	
	Land At Salkia	4002968.00
	Stock in trade-Diesel & Petrol	10117607.54
	Stock in trade-Cylinders & Accessories	7651824.00
	Total	**21772399.54**

	For the year ended 31 March 2023
	₹
Inventory at the beginning of the year	
Land At Salkia	4002968.00
Stock in trade-Diesel & Petrol	10594111.76
Stock in trade-Cylinders & Accessories	6481848.91
Total	**21078928.67**
Change in Inventory	(693470.87)

20	Employee Benefits Expense	For the year ended 31 March 2023
		₹
	(a) Salaries and incentives	16019463.63
	(b) Staff welfare expenses	1077986.00
	(c) EPF Employer Contribution	557957.00
	(d) ESI Employer Contribution	166862.00
	(e) Director Remuneration	1200000.00
	Total	**19022268.63**

21	Finance cost	For the year ended 31 March 2023
		₹
	Interest On Duties & Taxes	7567.16
	Bank Interest	1241527.88
	Bank Charges	576969.77
	Demat Charges	0.00
	Total	**1826064.81**

22	Other expenses	For the year ended 31 March 2023
		₹
	Direct Expenses:	
	Labour charges	191260.00
	Delivery Charges	2080340.00
	Electricity Expenses	769738.00
	Power & Fuel	687116.00
	Loading & Unloading Charges	6640070.00
	Godown Rent	3429040.00
	Tanker Operating Expenses	1368415.00
	Cleaning Expenses	102788.00
	Service Charges	664737.00
	Hall & Godown Maintenance	659202.86
	LFR Charges	883645.37
		17476352.23
	Administrative Expenses:	
	Accounting Charges	70000.00
	Bad Debt	1566850.00
	Computer Maintenance Expenses	76870.00
	CSE Listing Fees	40000.00
	Conveyance Expenses	589600.88
	Electricity Expenses	434097.00
	Filing Fees	0.00
	General Expenses	603261.87
	Generator Expenses	412646.00
	Assessed GST	0.00
	GST ITC Revesed	3804.00
	Insurance Expenses	218551.00
	Legal and professional	4014705.71
	Membership & Subscription	79312.00
	Municipal Tax	146644.00
	Office Expenses	872176.05
	Other Charges	939365.05
	Payments to auditors	125000.00
	Postage & Courier Charges	1502.00
	Printing and stationery	555464.88
	Rates & Taxes	235293.00
	Rent	547140.00
	Repairs and maintenance - Others	930265.22
	Sundry Balances written Off	620.57
	Telephone & Internet Expenses	225824.26
	Travelling Expenses	496596.00
	Vehicle Rent & Maintenance Expense	187431.37
		13373020.86
	Selling & distribution expenses:	
	Advertisement Expenses	19215.00
	Discount Allowed	101224.04
	Sales Promotion Expenses	556224.00
		676663.04
	Total	**31526036.13**

The accompanying notes 1 to 22 are an integral part of the financial statement.
IN TERMS OF OUR ATTACHED REPORT OF EVEN DATE.

For AJIT KUMAR & CO
Chartered Accountant
FRN-317110E

(A K Tulsian)
Partner M.NO-053254
12A, N S ROAD
5TH FLOOR, ROOM NO. 11
KOLKATA - 700001

Dated : The 2nd day of September, 2023
UDIN : 23053254BGSIBF1086

For And On Behalf Of The Boar

(Anand Narayan Singh)
Managing Director
DIN: 00838218

(Prabesh Kumar Jha)
Chief Financial Officer (KMP)
PAN: BABPJ7271E

larch 2022
₹
4000000.00
100000.00
625000.00
625000.00

s entitled to one
if any, proposed

Company, after
eholders.

s
larch 2022
₹
625000.00
0.00
625000.00

larch 2022
Amount

Right Shares:

larch 2022
Amount

larch 2022
% of Holding
27.97
21.12
20.74

% Change during the year
0.00%
0.00%
0.00%
0.00%
0.00%

As at 31 March 2022
₹

1561818.00
1561818.00

4003336.00
4003336.00
194829.00
(9741.00)
185088.00
8933780.00
(446689.00)
8487091.00
84926004.59
6881337.58
131402.94
91675939.24
105913272.24

As at 31 March 2022
₹
22127312.59
22127312.59

No of Installments
108
60
180
171

As at 31 March 2022
₹
2546682.57
2546682.57

As at 31 March 2022
₹
0.00
6300378.42
6300378.42
5755540.73
544837.69
6300378.42

Total
0.00
4539355.41
0.00
0.00
4539355.41

Total
0.00
6300378.42
0.00
0.00
6300378.42

the basis of

ıalysis
ount of
been

As at 31 March 2022
₹
1434402.00
339105.00
12585083.00
14358590.00

As at 31 March 2022
₹
176960.00
33323.00
0.00
927658.18
1137941.18

-1656042.82

As at 31 March 2022
₹

3066850.00

3066850.00

As at 31 March 2022
₹
2679956.00
2679956.00

As at 31 March 2022
₹
4002968.00
10594111.76
6481848.91
21078928.67

As at 31 March 2022
₹
3232878.76
0.00
3232878.76

Total
3494276.94
0.00
0.00
0.00
3494276.94

Total
3232878.76

0.00
0.00
0.00
3232878.76

As at 31 March 2022
₹
12164563.24
3404846.17
15569409.41

As at 31 March 2022
₹
123155.07
123155.07
861650.54
861650.54
163716.00
163716.00
1148388.50
1148388.50
2296910.11

For the year ended 31 March 2022
₹
869889017.30
9319677.35
879208694.65
370357981.63
537382.19
496206611.80
2787041.68
6180000.00
0.00
1102711.60
480348.74
1556617.01
879208694.65

For the year ended 31 March 2022
₹
3075395.38
3075395.38
129308.33
0.00
2921475.05
24612.00
3075395.38

For the year ended 31 March 2022
₹
356440283.85
780418.87
461227791.97
2402309.76
820850804.45

For the year ended 31 March 2022
₹
4002968.00
10594111.76
6481848.91
21078928.67

For the year ended 31 March 2022
₹
4002968.00
9219451.57
6716388.11
19938807.68
(1140120.99)

For the year ended 31 March 2022
₹
17696751.00
1413171.43
497196.00
150636.00
1200000.00
20957754.43

For the year ended 31 March 2022
₹
85790.00
1985706.75
527031.29
1632.00
2600160.04

For the year ended 31 March 2022	
₹	
54660.00	
2079160.00	
426095.00	
431650.00	
7209816.50	
3408180.00	9943406.99
1438000.00	
10099.00	
119905.00	
1491314.20	
1032997.90	
17701877.60	
90000.00	
265266.47	
98213.14	
0.00	
480639.75	
410834.00	
9700.00	
663588.86	
332312.97	
804210.00	
286343.42	
153699.23	
413650.00	
93102.00	
141797.00	
760137.37	
829145.16	
125000.00	
1644.00	
273809.04	
365949.00	
298110.00	
977661.77	
(87112.19)	
224250.00	
147492.00	
135913.05	
8295356.04	
131345.31	
19175.16	
842431.00	
992951.47	
26990185.11	

d Of Directors

(Indu Singh)
Director
DIN: 00838252

(Jyoti Dhanuka)
Company Secretary
PAN:AVTPD7641L

C L S LIMITED
KOLKATA

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST. MARCH,2022

	For the year ended 31st March	2023 Amount	2022 Amount
A	**Cash Flow from Operating Activities**		
	Net Profit Before tax and prior period items	23,923,568.90	8,974,766.28
	Adjustments for :		
	Depreciation	2,630,450.00	3,050,540.71
	Interest paid	1,249,095.04	2,071,496.75
	Interest Received	-	-
	Discount Received	-	-
	Profit From Sale of Land	-	-
	Other Non-Cash items	-	-
	Operating Profit before Working Capital Changes	**27,803,113.94**	**14,096,803.74**
	Invested in :		
	Trade Receivables	(484,958.15)	(704,168.08)
	Inventory	(693,470.87)	(4,536,017.05)
	Current Liabilities & Payables	321,043.99	288,123.13
	Short Term Loans & Advances	(1,954,235.68)	979,226.79
	Cash generated from Operations	**24,991,493.23**	**10,123,968.53**
	Direct Taxes paid	4,368,289.00	1,699,620.95
	Cash flow before prior period items	**20,623,204.23**	**8,424,347.58**
	Prior Period Items	-	-
	Non Cash items	-	-
	Net Cash from Operating Activities	**20,623,204.23**	**8,424,347.58**
B	**Net Cash Flow on Investing Activities**		
	Proceeds From Sale of Flat	-	-
	Profit From Sale Of Land	-	-
	Purchase of Fixed Assets-Tangible	(18,478,192.91)	(2,794,053.49)
	Increase in Security Deposits	-	-
	Decrease In Security	250,000.00	-
	Decrease In Long Term Loans And advances	-	-
	Proceeds From Fixed Deposit	-	-
	Interest On Fixed Deposits	-	-
	Construction Work in progress	-	162,060.14
	Net Cash Flow on Investing Activities	**(18,228,192.91)**	**(2,631,993.35)**
C	**Net Cash Flow on Financing Activities**		
	Proceeds From secured loans	(964,380.98)	1,786,296.75
	Repayment of Secured Loans	(17,803,142.59)	(4,162,711.95)
	Proceeds From Unsecured loans	-	-
	Repayment of Unsecured Loans	-	-
	Interest paid	(1,249,095.04)	(2,071,496.75)
	Net Cash Flow on Financing Activities	**(20,016,618.61)**	**(4,447,911.95)**
D	**Net Increase / (Decrease) in Cash and Cash equivalents (A+B+C)**	**(17,621,607.29)**	**1,344,442.28**
	Cash and Cash equivalents as at 31st March	**2022**	**2021**
	Opening Cash in Hand	3,404,846.17	4,960,229.72
	Opening Cash at Bank	12,164,563.24	7,522,099.06
	Opening Cash in transit		
		15,569,409.41	**12,482,328.78**
	Cash and Cash equivalents as at 31st March	**2023**	**2022**
	Cash in Hand	5,024,127.60	3,404,846.17
	Cash at Bank	32,854,816.26	12,164,563.24
		37,878,943.86	**15,569,409.41**
	Net change in Cash and Cash equivalents	**22,309,534.45**	**3,087,080.63**

Explanatory notes to Cash Flow Statement

1. The above cash flow statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard 3 'Cash Flow Statement' issued by the Institute of Chartered Accountants of India.
2. Figures in brackets indicate minus figure.
3. “Other Non-Cash items” include Bad debts, Preliminary Exp W/off, Deferred Revenue Exp w/off.

For and on behalf of the Board of Directors

(Anand Narayan Singh) Managing Director DIN: 00838218	**(Indu Singh)** Director DIN: 00838252
(Prabesh Kumar Jha) Chief Financial Officer (KMP) PAN: BABPJ7271E	**(Jyoti Dhanuka)** Company Secretary PAN:AVTPD7641L

We have verified the above Cash Flow Statement of M/S. C L S Limited for the year ended 31st March 2023 prepared by the Company and certify that the Statement has been derived from the accounts of the Company audited by us.

Place : Kolkata
Dated : The 2nd day of September, 2023
UDIN : 23053254BGSIBF1086

For AJIT KUMAR & CO
Chartered Accountant
FRN-317110E

(A K Tulsian)
Partner M.NO-053254
12A, N S ROAD
5TH FLOOR, ROOM NO. 11
KOLKATA - 700001

C L S LIMITED

9 PROPERTY, PLANT AND EQUIPMENT

Description	Useful Life	Gross Block					Accumulated Depreciation					Net Block	
		Balance as at 1 April 2022	Additions/ (Disposals)	Acquired through business combinations	Revaluations/ (Impairments)/Effect of foreign currency difference	Balance as at 31 March 2023	Balance as at 1 April 2022	Depreciation charge for the year	Adjustment due to revaluations	On disposals	Balance as at 31 March 2023	Balance as at 1 April 2022	Balance as at 31 March 2023
a **(Not Under Lease)**													
Land & Building		70130934.38	(18592143.00)	0.00	0.00	51538791.38	31255373.77	1912258.00	0.00	0.00	33167631.77	38875560.61	18371159.61
Land		12323982.00	0.00	0.00	0.00	12323982.00	0.00	0.00	0.00	0.00	0.00	12323982.00	12323982.00
Shed & Structure		3359882.00	0.00	0.00	0.00	3359882.00	1541514.98	108169.00	0.00	0.00	1649683.98	1818367.02	1710198.02
Plant and Equipment		5245845.93	23000.00	0.00	0.00	5268845.93	4152935.61	205642.00	0.00	0.00	4358577.61	1092910.32	910268.32
Furniture and Fixtures		1396264.28	0.00	0.00	0.00	1396264.28	1204080.18	37387.00	0.00	0.00	1241467.18	192184.10	154797.10
Vehicles		7853854.88	0.00	0.00	0.00	7853854.88	5186175.46	688498.00	0.00	0.00	5874673.46	2667679.42	1979181.42
Office equipment		1740507.21	21000.00	0.00	0.00	1761507.21	1332316.85	76601.00	0.00	0.00	1408917.85	408190.36	352589.36
Computer		1799038.28	69950.09	0.00	0.00	1868988.37	1752349.90	35504.00	0.00	0.00	1787853.90	46688.38	81134.47
		103850308.96	(18478192.91)	0.00	0.00	85372116.05	46424746.75	3064059.00	0.00	0.00	49488805.75	57425562.21	35883310.30
Closing Work In Progress													
Ganga Darshan Project		45463510.98	0.00	0.00	0.00	45463510.98	0.00	0.00	0.00	0.00	0.00	45463510.98	45463510.98
Total (ii)		45463510.98	0.00	0.00	0.00	45463510.98	0.00	0.00	0.00	0.00	0.00	45463510.98	45463510.98
Total		**149313819.94**	**(18478192.91)**	**0.00**	**0.00**	**130835627.03**	**46424746.75**	**3064059.00**	**0.00**	**0.00**	**49488805.75**	**102889073.19**	**81346821.28**
Previous Year		**149301476.29**	**12343.65**	**0.00**	**0.00**	**149313819.94**	**42917776.04**	**3506970.71**	**0.00**	**0.00**	**46424746.75**	**106383700.25**	**102889073.19**

C L S LIMITED Only for Working purpose- Do not take Print out of this

8

	Fixed Assets	Useful Life	Gross Block: Balance as at 1 April 2022	Gross Block: Additions/ (Disposals)	Gross Block: Acquired through business combinations	Gross Block: Revaluations/ (Impairments)/ Effect of foreign currency fifferen..	Gross Block: Balance as at 31 March 2023	Accumulated Depreciation: Balance as at 1 April 2022	Accumulated Depreciation: Depreciation charge for the year	Accumulated Depreciation: Adjustment due to revaluations	Accumulated Depreciation: On disposals	Accumulated Depreciation: Balance as at 31 March 2023	Net E: Balance as at 1 April 2022
a	**Tangible Assets (Not Under Lease)**												
	Land & Building												
	Godown & Showroom	60	4638005.25	0.00	0.00	0.00	4638005.25	2030983.12	130351.00	0.00	0.00	2161334.12	2607022.13
	Godown at Ankurhati	60	874434.13	0.00	0.00	0.00	874434.13	83096.00	38538.00	0.00	0.00	121634.00	791338.13
	Flat & Building	60	38520814.00	0.00	0.00	0.00	38520814.00	26497671.65	601157.00	0.00	0.00	27098828.65	12023142.35
	Flat at Varanasi	60	4501500.00	0.00	0.00	0.00	4501500.00	591374.00	190423.00	0.00	0.00	781797.00	3910126.00
	Flat at Kolkata	60	21596181.00	(18592143.00)	0.00	0.00	3004038.00	2052249.00	951789.00	0.00	0.00	3004038.00	19543932.00
			70130934.38	(18592143.00)	0.00	0.00	51538791.38	31255373.77	1912258.00	0.00	0.00	33167631.77	38875560.61
	Land												
	Land At G.T.Road	-	10820500.00	0.00	0.00	0.00	10820500.00	0.00	0.00	0.00	0.00	0.00	10820500.00
	Land at Docka	-	488600.00	0.00	0.00	0.00	488600.00	0.00	0.00	0.00	0.00	0.00	488600.00
	Land at Galsi	-	324300.00	0.00	0.00	0.00	324300.00	0.00	0.00	0.00	0.00	0.00	324300.00
	Land at Gopalpur		111512.00	0.00	0.00	0.00	111512.00	0.00	0.00	0.00	0.00	0.00	111512.00
	Land at Goye		579070.00	0.00	0.00	0.00	579070.00	0.00	0.00	0.00	0.00	0.00	579070.00
			12323982.00	0.00	0.00	0.00	12323982.00	0.00	0.00	0.00	0.00	0.00	12323982.00
	Shed & Structure												
	Shed & Structure	30	2637338.00	0.00	0.00	0.00	2637338.00	1178227.30	74040.00	0.00	0.00	1252267.30	1459110.70
	Canopy	30	722544.00	0.00	0.00	0.00	722544.00	363287.68	34129.00	0.00	0.00	397416.68	359256.32
			3359882.00	0.00	0.00	0.00	3359882.00	1541514.98	108169.00	0.00	0.00	1649683.98	1818367.02
	Plant and Equipment												
	Air Condition	10	3135065.90	23000.00	0.00	0.00	3158065.90	2522390.21	106791.00	0.00	0.00	2629181.21	612675.69
	Machinery	10	1157568.96	0.00	0.00	0.00	1157568.96	937069.50	12294.00	0.00	0.00	949363.50	220499.46
	Fire Extinguisher	10	14225.38	0.00	0.00	0.00	14225.38	20010.15	2068.00	0.00	0.00	22078.15	-5784.77
	Battery & Invertor-1	10	296715.58	0.00	0.00	0.00	296715.58	237878.97	26301.00	0.00	0.00	264179.97	58836.61
	Refrigerator	10	46000.00	0.00	0.00	0.00	46000.00	28321.00	3200.00	0.00	0.00	31521.00	17679.00
	Solar System	10	260000.00	0.00	0.00	0.00	260000.00	228015.16	8281.00	0.00	0.00	236296.16	31984.84
	Generator	15	237288.00	0.00	0.00	0.00	237288.00	90763.00	40262.00	0.00	0.00	131025.00	146525.00
	Mobile Phone	5	98982.11	0.00	0.00	0.00	98982.11	88487.62	6445.00	0.00	0.00	94932.62	10494.49
			5245845.93	23000.00	0.00	0.00	5268845.93	4152935.61	205642.00	0.00	0.00	4358577.61	1092910.32
	Furniture and Fixtures												
	Furniture and Fixtures	10	1384464.28	0.00	0.00	0.00	1384464.28	1193865.78	36976.00	0.00	0.00	1230841.78	190598.50
	Almirah	10	11800.00	0.00	0.00	0.00	11800.00	10214.40	411.00	0.00	0.00	10625.40	1585.60
			1396264.28	0.00	0.00	0.00	1396264.28	1204080.18	37387.00	0.00	0.00	1241467.18	192184.10

Vehicles												
Tata Indica	10	377210.46	0.00	0.00	0.00	377210.46	372414.78	0.00	0.00	0.00	372414.78	4795.68
Car Altis	10	720000.00	0.00	0.00	0.00	720000.00	686384.76	0.00	0.00	0.00	686384.76	33615.24
Innova	10	1174966.00	0.00	0.00	0.00	1174966.00	859972.00	91497.00	0.00	0.00	951469.00	314994.00
Fortuner	10	3437961.00	0.00	0.00	0.00	3437961.00	2181527.00	325291.00	0.00	0.00	2506818.00	1256434.00
Motor Cycle	10	70754.00	0.00	0.00	0.00	70754.00	57629.00	3398.00	0.00	0.00	61027.00	13125.00
Trolley Van	10	109524.42	0.00	0.00	0.00	109524.42	97399.66	3311.00	0.00	0.00	100710.66	12124.76
Commercial Vehicles	20	419648.00	0.00	0.00	0.00	419648.00	736080.88	5988.00	0.00	0.00	742068.88	-316432.88
Commercial VAN	10	1536000.00	0.00	0.00	0.00	1536000.00	189574.38	258340.00	0.00	0.00	447914.38	1346425.62
Bicycle	10	7791.00	0.00	0.00	0.00	7791.00	5193.00	673.00	0.00	0.00	5866.00	2598.00
		7853854.88	0.00	0.00	0.00	7853854.88	5186175.46	688498.00	0.00	0.00	5874673.46	2667679.42
Office equipment												
Electrical Installation	20	945332.00	0.00	0.00	0.00	945332.00	727858.55	23773.00	0.00	0.00	751631.55	217473.45
Camera & CCTV-1	10	405505.62	0.00	0.00	0.00	405505.62	322550.42	21544.00	0.00	0.00	344094.42	82955.20
Note Counting Machine	15	84700.00	0.00	0.00	0.00	84700.00	53255.28	5859.00	0.00	0.00	59114.28	31444.72
Weight Machine	20	88084.35	21000.00	0.00	0.00	109084.35	54295.40	9642.00	0.00	0.00	63937.40	33788.95
Leak Detect Tester	15	32787.30	0.00	0.00	0.00	32787.30	23885.00	3060.00	0.00	0.00	26945.00	8902.30
Biometric Machine	5	16766.00	0.00	0.00	0.00	16766.00	11845.00	275.00	0.00	0.00	12120.00	4921.00
Printer	5	167331.94	0.00	0.00	0.00	167331.94	138627.20	12448.00	0.00	0.00	151075.20	28704.74
		1740507.21	21000.00	0.00	0.00	1761507.21	1332316.85	76601.00	0.00	0.00	1408917.85	408190.36
Computer & Equipment												
Computer-1	6	1693695.06	0.00	0.00	0.00	1693695.06	1660041.90	13396.00	0.00	0.00	1673437.90	33653.16
Tablet	3	0.00	12287.29	0.00	0.00	12287.29	0.00	3997.00	0.00	0.00	3997.00	0.00
Laptop	3	105343.22	57662.80	0.00	0.00	163006.02	92308.00	18111.00	0.00	0.00	110419.00	13035.22
		1799038.28	69950.09	0.00	0.00	1868988.37	1752349.90	35504.00	0.00	0.00	1787853.90	46688.38
Total (i)		**103850308.96**	**(18478192.91)**	**0.00**	**0.00**	**85372116.05**	**46424746.75**	**3064059.00**	**0.00**	**0.00**	**49488805.75**	**57425562.21**
Closing Work In Progress												
Ganga Darshan Project		45463510.98	0.00	0.00	0.00	45463510.98	0.00	0.00	0.00	0.00	0.00	45463510.98
Total (ii)		**45463510.98**	**0.00**	**0.00**	**0.00**	**45463510.98**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**45463510.98**
Total		149313819.94	(18478192.91)	0.00	0.00	130835627.03	46424746.75	3064059.00	0.00	0.00	49488805.75	102889073.19
Previous Year		149301476.29	12343.65	0.00	0.00	149313819.94	42917776.04	3506970.71	0.00	0.00	46424746.75	106383700.25

Block
Balance as at 31 March 2023
2476671.13
752800.13
11421985.35
3719703.00
0.00
18371159.61
10820500.00
488600.00
324300.00
111512.00
579070.00
12323982.00
1385070.70
325127.32
1710198.02
528884.69
208205.46
-7852.77
32535.61
14479.00
23703.84
106263.00
4049.49
910268.32
153622.50
1174.60
154797.10

4795.68
33615.24
223497.00
931143.00
9727.00
8813.76
-322420.88
1088085.62
1925.00
1979181.42
193700.45
61411.20
25585.72
45146.95
5842.30
4646.00
16256.74
352589.36
20257.16
8290.29
52587.02
81134.47
35883310.30
45463510.98
45463510.98
81346821.28
102889073.19

		2022-23
GIST-1		
Long Term Borrowings		
Head Office		
Kotak Mahindra Bank Ltd		2271615.00
HDFC Bank Ltd		0.00
HDFC Bank Ltd		2052555.00
ICICI Bank Ltd		0.00
		4324170.00
GIST-2		
Sundry Creditors		
Mugalsarai		
Shri Vinayak Enterprises		46870.00
Kamla Agencies		0.00
Hindusthan Petroleum Corp Ltd		313686.71
Martingunj		
Bharat Petroleum Corporation Ltd		2460875.57
Bankura		
Bharat Petroleum Corporation Ltd		0.00
Baltikuri		
PSP House		135900.00
RLSK Enterprises		0.00
Sarkar Trading Co		980.00
Baidyabhati		
Krishna Enterprise		0.00
Pathak Enterprises		68553.91
PSP House		15000.00
Sarkar Trading Co		60020.00
Greater Flame		22960.00
Hindustan Petroleum Corporation Ltd		345974.93
Tarkeshwar		
Sarkar Trading Co		66155.00
Chanditala		
Bharat Petroleum Corporation Ltd		0.00
	Total	**3536976.12**
For Expenses-		
Mugalsarai		
Accounting Charges payable		0.00
Godown Rent Payable		4420.00
Baltikuri		
Godown Rent Payable		785670.00
Indinet Services Pvt. Ltd.		0.00
Pragatee International		6785.00
S.R.Infomedia		1004.29
Baidyabhati		
Godown Rent Payable		108000.00
Sunil Das		6500.00
Tarkeshwar		
Godown Rent Payable		90000.00
	Total	**1002379.29**

GIST-4

Other Current Liabilities-

For Security Deposit-

Head Office

Advance for Car Space		640000.00
Delightful Gourmet Pvt Ltd		0.00
Kapoor Enterprises		550000.00
Innovative Retail (Big Basket)		69402.00
	Total	**1259402.00**

For Statutory Dues-

Head Office

TDS Payable	291198.00
GST Payable	342936.00
	634134.00

For Other Payables-

Martingunj	
Manegerial Remuneration	980000.00
Mugalsarai	
Ashish	60000.00
Kundan Kumar	278000.00
Vishal Singh	249800.00
Salary Payable	0.00
Head Office	
Audit fees Payable	250000.00
Legal Fees Payable	49500.00
Chauhan Security Service	8649.00
Electricity Charges Payabe	0.00
Professional Fees Payable	24924.00
Repair & Maintenance Charges Payable	0.00
CSE Listing Fees	76700.00
Salary Payable	966731.00
Advance from Customer	678000.00
Gunamoy Das (Bankura)	600000.00
Alankit Assignment Limited	5782.00
Anand Industries (P) Ltd	500000.00
Atulanand Service Station	193920.00
Balaji Generator	772.00
Jaiswal Printers	12036.00
Shivganga Niwas Pvt Ltd	1000000.00
Vineeta Bharat Gas	0.00
Advance Against Property-Ramesh Singh	3800000.00
Advance Against Property-Arwahi Dealers Pvt Ltd	4800000.00
Baidyabhati	
Salary Payable	12307.00
	14547121.00

GIST-5

Long Term-Loans & Advances-

Other Loans & Advances-

Head Office

Adams Marketing (p) ltd	0.00
Kalimata Properties Pvt Ltd	1500000.00
Tara Devi Sharma	0.00
Ranjit Modak	0.00

Puspamitra Swain		0.00
Manish Dugar		0.00
	Total	**1500000.00**

GIST-6

Other Non Current Assets

Security Deposit

Head Office		
CESC Ltd		261990.00
W.B.E.S.D.C.L		22814.00
Telephone Deposit		31624.00
Mugalsarai		
HPCL (Distributorship)		275000.00
Martingunj		
BPCL (Distributorship)		300000.00
BPCL- A/c Tanker		95428.00
Chanditala		
BPCL (Distributorship)		300000.00
Baltikuri		
HPCL (Distributorship)		500000.00
HPCL (Regulator)		29000.00
SN Travels (Godown Rent)		250000.00
Tushar Kanti Talukdar		20000.00
Baidyabhati		
HPCL (Distributorship)		250000.00
HPCL (Regulator & Customer)		19100.00
Sunil Kumar Das (Rent)		125000.00
Tarkeshwar		
IOCL (Distributorship)		250000.00
Bankura		
BPCL (Distributorship)		200000.00
	Total	**2929956.00**

GIST-7

Inventories

Cyliender & Acessories	
Mugalsarai	1402357.81
Baltikuri	3401237.34
Baidyabhati	1894135.36
Tarkeshwar	954093.49
	7651824.00
Diesel & Petrol	
Bankura	1520205.45
Martingunj	5823521.80
Chanditala	2773880.29
	10117607.54

GIST-8

Trade Receivable

Head Office	
Sundry Parties	731058.00
Martingunj	
Sundry Parties	2149004.10
Mughalsarai	
Sundry Parties	2750.09

Baidyabhati		
Sundry Parties		139782.45
Bankura		
Sundry Parties		37138.00
Baltikuri		
Sundry Parties		160053.01
Tarkeshwar		
Sundry Parties		16526.86
Chanditala		
Sundry Parties		257964.43
	Total	**3494276.94**

GIST-9

Cash on hand	
Head Office	2106084.11
Mugalsaria	598497.60
Martingunj	32872.21
Chanditala	147166.80
Baltikuri	929872.38
Baidyabhati	796102.00
Tarkeshwar	268426.50
Bankura	145106.00
	5024127.60

Balance With Banks		
Head Office		
Bank of India		15955.81
HDFC Bank Ltd		1810964.79
ICICI Bank		56783.00
Indian Bank		26865674.07
Karur Vyasa Bank		22420.60
Kotak Mahindra Bank		70378.58
Union Bank of India		9954.24
UCO Bank		14707.45
Mugalsarai		
Corporation Bank-130006		62887.06
Martingunj		
Union Bank Of India		80103.33
Chanditala		
Bank of India(Chanditala)		932264.60
Baltikuri		
Central Bank of India		0.00
HDFC Bank Ltd		86204.50
Punjab National Bank		8806.89
State Bank Of India		328236.78
UCO Bank		538018.13
Baidyabhati		
Indian Bank (A/c No:50091351585)		483024.36
Tarkeshwar		
Union Bank Of India		956976.00
Bankura		
Central Bank of India		511456.07
	Total	**32854816.26**

GIST-10

Short Term Loans & Advances

a. Advance against purchases

Baidyabhati	
Hindusthan Petroleum Corp Ltd	0.00
Hindustan Petroleum Corporation Ltd A/c TDS	40222.42
Head Office	0.00
Baltikuri	
Hindusthan Petroleum Corp. Ltd	1968191.09
Chanditala	
Bharat Petroleum Corp Ltd	488831.41
Bankura	
Bharat Petroleum Corp Ltd	43400.71
Tarkeshwar	
Indian Oil Corporation Ltd	125785.37
	2666431.00

b. Advance against expenses

Chanditala	
Staff Advances	0.00
Baltikuri	
Bharat Tailor	0.00
Lokenath Forms	3000.00
Roy Udyog	0.00
Tarkeshwar	
Sankar Kumar Roy	32000.00
	35000.00

c.Other Advances

Head Office	
Sumit Ganguly	0.00
Baltikuri	
Shekhar Anand Singh	286500.00
Advance Against Salary	296998.76
Hindusthan Petroleum Corp. Ltd A/c TDS	69298.69
Other Receivables	0.00
Chanditala	
Bharat Petroleum Corp Ltd A/c TDS	98721.34
Bankura	
Bharat Petroleum Corp Ltd A/c TDS	18242.57
Martingunj	
Bharat Petroleum Corp Ltd A/c TDS	214875.01
Mugalsarai	
Shaurya Filling Station	284430.00
Hindusthan Petroleum Corp. Ltd A/c TDS	161755.80
	1430822.17

2021-22
3002891
407105.59
2389371
16327945
22127312.59
67990.00
21285.06
453742.54
3277570.82
608.70
386400.00
82911.79
0.00
12980.00
68553.91
54000.00
117980.00
0.00
0.00
118175.00
1093342.91
5755540.73
20000.00
0.00
242470.00
2723.40
0.00
1644.29
180000.00
3000.00
95000.00
544837.69

640000.00
175000.00
550000.00
69402.00
1434402.00
324673.00
14432.00
339105.00
980000.00
76000.00
79000.00
249800.00
32000.00
397500.00
49500.00
9380.00
36912.00
24400.00
799851.00
29500.00
1107240.00
75000.00
0.00
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0.00
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30000.00
3800000.00
4800000.00
9000.00
12585083.00
1000000.00
1500000.00
50000.00
200000.00

200000.00
116850.00
3066850.00
261990.00
22814.00
31624.00
275000.00
300000.00
95428.00
300000.00
500000.00
29000.00
0.00
20000.00
250000.00
19100.00
125000.00
250000.00
200000.00
2679956.00
1406291.98
2142341.68
1263231.74
1669983.51
6481848.91
1519072.64
5844287.93
3230751.19
10594111.76
23727.00
2447452.46
0.00

46207.73
16797.00
346896.51
12390.86
339407.20
3232878.76
47202.11
490810.15
46099.00
94248.08
1506000.22
696418.61
297871.00
226197.00
3404846.17
15955.81
630770.45
183008.00
5772232.23
22420.60
137878.58
9954.24
14707.45
17210.78
209481.84
1736653.81
56796.06
86204.5
8806.89
789719.15
1016821.73
685292.06
353664.69
416984.37
12164563.24

46890.99
93758.83
65254.00
628126.96
0.00
0.00
27619.76
861650.54
31716.00
10000.00
0.00
22000.00
100000.00
163716.00
105131.00
286500.00
304475.89
143107.01
50000.00
74634.63
1800.70
58291.47
58500.00
65947.80
1148388.50

Revenue From operation	HEAD OFFICE	BAIDYABHATI	BALTIKURI	MARTINGUNJ	MUGHALSARAI	CHANDITALA	BANKURA	TARKESHWAR	MERGED
	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023
	₹	₹	₹	₹	₹	₹	₹	₹	₹
Revenue									
sale of product ;	0.00	154536759.94	245735904.83	201590093.09	102334306.76	68758464.58	66535332.47	85590332.19	925081193.86
sale of services;	4588221.80	432700.00	1275300.00	1541886.47	18200.00	0.00	0.00	21700.00	7878008.27
Other Operating income;	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	4588221.80	154969459.94	247011204.83	203131979.56	102352506.76	68758464.58	66535332.47	85612032.19	932959202.13
Sale of Product comprises									
Sale of Diesel & Petrol	0.00	0.00	0.00	201329858.07	0.00	0.00	0.00	0.00	201329858.07
Sale of Lubricants	0.00	0.00	0.00	260235.02	0.00	0.00	0.00	0.00	260235.02
Sale of LPG Cylinder-GST	0.00	153746752.84	243070896.59	0.00	101845091.28	68444734.96	66487027.79	85450636.82	719045140.28
Sale of LPG Accessories- GST	0.00	790007.10	2665008.24	0.00	489215.48	313729.62	48304.68	139695.37	4445960.49
Sale of Services comprises									
Godown Rent	1650000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1650000.00
Lease Rent	600000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	600000.00
Banquet Hall Rent	2338221.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2338221.80
Maintenance Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transportation Charges	0.00	0.00	0.00	1541886.47	0.00	0.00	0.00	0.00	1541886.47
Installation & Inspection Income	0.00	432700.00	1275300.00	0.00	18200.00	0.00	0.00	21700.00	1747900.00
Other Operating income comprises									
Incentive Received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Other Income	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023
	₹	₹	₹	₹	₹	₹	₹	₹	₹
Other non-operating income (net of expenses directly attributable to such income)	22400398.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22400398.00
Total	22400398.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22400398.00
Other non operating Income comprises:									
Profit on Sale of Fixed Assets	22400398.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22400398.00

Purchase of trading goods	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023
	₹	₹	₹	₹	₹	₹	₹	₹	₹
Diesel & Petrol	0.00	0.00	0.00	195278106.88	0.00	66332431.22	64217214.59	0.00	325827752.69
Purchase of Lubricant	0.00	0.00	0.00	197265.36	0.00	46490.23	72179.00	0.00	315934.59
Cylinder Purchase GST	0.00	144478765.42	228074157.63	0.00	95568745.74	0.00	0.00	79172177.08	547293845.87
Assesseries Purchase GST	0.00	531788.04	2581554.49	0.00	421695.11	0.00	0.00	152111.74	3687149.38
Total	0.00	145010553.46	230655712.12	195475372.24	95990440.85	66378921.45	64289393.59	79324288.82	877124682.53

Change in the inventory	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023
	₹	₹	₹	₹	₹	₹	₹	₹	₹
Inventory at the end of the year									
Land At Salkia	4002968.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4002968.00
Diesel & Petrol	0.00	0.00	0.00	5823521.80	0.00	2773880.29	1520205.45	0.00	10117607.54
Cylinders & Accessories	0.00	1894135.36	3401237.34	0.00	1402357.81	0.00	0.00	954093.49	7651824.00
Total	4002968.00	1894135.36	3401237.34	5823521.80	1402357.81	2773880.29	1520205.45	954093.49	21772399.54

	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023
	₹	₹	₹	₹	₹	₹	₹	₹	₹
Inventory at the beginning of the year									
Land At Salkia	4002968.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4002968.00
Diesel & Petrol	0.00	0.00	0.00	5844287.93	0.00	3230751.19	1519072.64	0.00	10594111.76
Cylinders & Accessories	0.00	1263231.74	2142341.68	0.00	1406291.98	0.00	0.00	1669983.51	6481848.91
Total	4002968.00	1263231.74	2142341.68	5844287.93	1406291.98	3230751.19	1519072.64	1669983.51	21078928.67
Change in Inventory	0.00	630903.62	1258895.66	(20766.13)	(3934.17)	(456870.90)	1132.81	(715890.02)	693470.87

Employee Benefits Expense	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023
	₹	₹	₹	₹	₹	₹	₹	₹	₹
(a) Salaries and incentives	1944870.00	2782055.00	3946633.63	3023756.00	932500.00	669154.00	536500.00	2183995.00	16019463.63
(b) Staff welfare expenses	38933.00	123300.00	504897.00	198940.00	48150.00	52755.00	58811.00	52200.00	1077986.00
(c) Director Remuneration	1200000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1200000.00
(d) EPF Employer Contribution	52607.00	144123.00	225523.00	35568.00	0.00	6900.00	0.00	93236.00	557957.00
(e) ESI Employer Contribution	20608.00	39940.00	63961.00	11712.00	0.00	1935.00	0.00	28706.00	166862.00
Total	3257018.00	3089418.00	4741014.63	3269976.00	980650.00	730744.00	595311.00	2358137.00	19022268.63

Finance cost	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023
	₹	₹	₹	₹	₹	₹	₹	₹	₹
Interest expense									
On Duties & Taxes	7567.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7567.16
Bank Interest	1178980.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1178980.45
Interest on Car Loan	62547.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	62547.43
Demat Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loan Processing Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	1249095.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1249095.04

Other expenses	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023	For the year ended 31 March 2023
	₹	₹	₹	₹ ₹	₹	₹	₹	₹	₹
Direct Expenses:									
Labour charges	191260.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	191260.00
Carriage Inward	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Delivery Charges	0.00	0.00	0.00	0.00	2080340.00	0.00	0.00	0.00	2080340.00
Electricity Expenses	769738.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	769738.00
Power & Fuel	0.00	231516.00	455600.00	0.00	0.00	0.00	0.00	0.00	687116.00
Loading & Unloading Charges	0.00	1986680.00	2859160.00	275460.00	1018780.00	80340.00	44150.00	375500.00	6640070.00
Godown Rent	0.00	1200000.00	976000.00	0.00	53040.00	0.00	0.00	1200000.00	3429040.00
Transportation Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tanker Operating Charges	0.00	0.00	0.00	1368415.00	0.00	0.00	0.00	0.00	1368415.00
Consumables Purchase	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cleaning Expenses	102788.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	102788.00
Service Charges	0.00	154785.00	509952.00	0.00	0.00	0.00	0.00	0.00	664737.00
Vechicle Rent & Maintenace	0.00	0.00	0.00	0.00	80931.37	0.00	0.00	106500.00	187431.37
Hall & Godown Maintenance	659202.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	659202.86
LFR Charges	0.00	0.00	0.00	351022.47	0.00	266329.04	266293.86	0.00	883645.37
	1722988.86	3572981.00	4800712.00	1994897.47	3233091.37	346669.04	310443.86	1682000.00	17663783.60
Administrative Expenses:									
Accounting Charges	0.00	0.00	0.00	0.00	70000.00	0.00	0.00	0.00	70000.00
Bad Debt	1566850.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1566850.00
Bank Charges	26612.25	142976.00	63958.55	150232.26	111068.16	22044.33	22558.53	37519.69	576969.77
Computer Maintenance Expenses	37850.00	200.00	1910.00	0.00	36910.00	0.00	0.00	0.00	76870.00
CSE Listing Fees	40000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40000.00
Conveyance Expenses	61134.00	27330.00	40760.00	283300.00	95755.00	46891.88	21230.00	13200.00	589600.88
Electricity Expenses	0.00	22940.00	84041.00	72741.00	72058.00	102250.00	67883.00	12184.00	434097.00
Filing Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Expenses	129263.06	182950.00	111314.00	0.00	179734.81	0.00	0.00	0.00	603261.87
Generator Expenses	76000.00	0.00	0.00	221071.00	0.00	93058.00	22517.00	0.00	412646.00
GST Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GST ITC Reversed	3804.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3804.00
Insurance Expenses	88118.00	31015.00	31094.00	41541.00	13011.00	0.00	0.00	13772.00	218551.00
Legal and professional	4014705.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4014705.71
Membership & Subscription	13600.00	23733.00	14814.00	0.00	0.00	17242.00	1295.00	8628.00	79312.00
Municipal Tax	146644.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	146644.00
Motor Bike Running & Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office Expenses	147798.00	26940.00	293865.00	141617.47	101545.00	64325.36	53867.00	42218.22	872176.05
Other Charges	0.00	190946.70	246650.95	106142.11	249951.16	35066.65	33276.68	77330.80	939365.05
Payments to auditors	125000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	125000.00
Postage & Courier Charges	1502.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1502.00
Printing and stationery	118577.00	59027.00	259004.88	6755.00	46553.00	14358.00	7540.00	43650.00	555464.88
Professional Tax	42080.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42080.00
Rates & Taxes	2500.00	23500.00	33233.00	0.00	0.00	69500.00	44730.00	19750.00	193213.00
Rent	0.00	53500.00	95640.00	180000.00	0.00	0.00	0.00	218000.00	547140.00
Repairs and maintenance - Others	0.00	127384.58	205786.39	229191.00	108853.13	160618.86	77966.00	20465.26	930265.22
Rounded Off	(25.01)	291.54	108.61	0.00	5.69	(8.68)	(35.78)	284.10	620.47
Telephone & Internet Expenses	35302.00	39859.00	59709.20	23349.00	26977.06	8396.00	3801.00	28431.00	225824.26
Travelling Expenses	496596.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	496596.00
Weight Measurement Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7173911.01	952592.82	1541889.58	1455939.84	1112422.01	633742.40	356628.43	535433.07	13762559.16
Selling & distribution expenses:									
Advertisement	19215.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19215.00
Discount Allowed	0.00	0.00	90774.00	0.00	0.00	0.00	0.00	10450.04	101224.04
Sales Promotion Expenses	0.00	178600.00	377624.00	0.00	0.00	0.00	0.00	0.00	556224.00
	19215.00	178600.00	468398.00	0.00	0.00	0.00	0.00	10450.04	676663.04
Total	8916114.87	4704173.82	6810999.58	3450837.31	4345513.38	980411.44	667072.29	2227883.11	32103005.80
Depreciation	2329437.00	53080.00	73643.00	70141.00	37570.00	13783.00	42665.00	10131.00	2630450.00
Profit	11236954.89	**2743138.28**	**5988731.16**	**844886.88**	**994398.36**	**197733.79**	**942023.40**	**975702.24**	23923569.00
	11236954.89								
	0.00								

NAME : **CLS LIMITED**
PREVIOUS YEAR : 2022-2023
ASSESSMENT YEAR : 2023-2024

PAN : **AABCC1749E**

Income Tax Computation under u/s 115BAA

DETERMINATION OF TOTAL INCOME AS PER SECTION 115JB(1)
INCOME TAX PAYABLE WITHOUT CONSIDERING SECTION 115JB

Income From 'Business'				
Net profit as shown in Profit & Loss Account			23923568.90	
Less:Rental Income Considered Seperately		3988221.80		
Less: Profit on Sale of Fixed Assets		22400398.00		
Less:Depreciation as Per I.T.Act		1430698.00		
			27819317.80	
			(3895748.90)	
Add: Depreciation as per Profit & Loss A/c		2630450.00		
Add: Interest on Duties & Taxes		7567.16		
Add: Disallowance u/s 36(1)(va)		45414.00		
Add: Expenses related to other head of income				
Cleaning Expenses	102788.00			
Municipal Tax	146644.00			
Labour Charges	191260.00			
Repair & Maintenance	659202.86			
		1099894.86		
			3783326.02	
Business Income				(112422.88)
Income From 'House Property'				
Rent Received			3988221.80	
Less:Municipal Tax			146644.00	
			3841577.80	
Less: Deduction u/s 24 (1) (i)				
(30% of Net Annual Value)			1152473.34	
				2689104.46
Income From 'Capital Gains'				
Long Term Capital Gain				
Full Value of Consideration			41500000.00	
Less: Index Cost of Acquisition				
(21596181 *331/289)			24734726.00	
Less: Cost of transfer			507459.00	
				16257815.00
Gross Total Income				18834496.58
Less: LTCG Considered seperately				16257815.00
Taxable Normal Income				2576681.58
Total Income(Rounded Off)				2576681.00
Income Tax Thereon @ 22%				566870.00
Income Tax LTCG @ 20%				3251563.00
				3818433.00
INCOME TAX LIABILITY				
Tax on normal income			3818433.00	
Add: Surcharge @ 10% Of Above			381843.00	
			4200276.00	
Add: Education Cess @ 4% Of Above			168011.00	
			4368289.00	
Add: Interest-234B and 234C			0.00	
			4368289.00	
Less: Advance Income Tax		1000000.00		
Less: Self Assessment Tax		0.00		
Less: Tax Deducted At Sources		610087.00		
Less: Tax Collected At Sources		27385.16		
			1637472.16	

Balance Tax Payable	**2730816.84**

New regime

Depreciation as per companies Act	3064059.00
Depreciation as per Income Tax Act	1430698.00
	-1633361.00
Deferred tax Liability	-424673.86

FORM NO. 3CD
[See rule 6 G(2)]

Statement of particulars required to be furnished under section 44AB of the Income Tax Act, 1961

PART - A

1	Name of the assessee	**C L S LIMITED**	
2	Address	20, Salkia School Road, Howrah- 711106	
3	Permanent Account Number (PAN)	AABCC1749E	
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty,etc. if yes, please furnish the registration number or any other identification number allotted for the same	Goods and Service Tax Number- WB	19AABCC1749E1ZU
		Goods and Service Tax Number- UP	09AABCC1749E1ZW
5	Status	Company	
6	Previous year	31st March, 2023	
7	Assessment year	2023-2024	
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	Clause (a) of Section 44AB	
8a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB	Yes, the assesse company has opted for New Tax regime u/s 115BAA	

PART - B

9	(a) If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	Assessee is a company, This clause is not applicable
	(b) If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change	Assessee is a company, This clause is not applicable
10	(a) Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)	Trading In Petroleum Product, Renting Of Immovable Property/Construction
	(b) If there is any change in the nature of business or profession, the particulars of such change.	No Change in the nature of the business carried during the previous year
11	(a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	Though assessee is required to maintain book of accounts but no books of account prescribed by the Board
	(b) List of books of account maintained and the address at which the books of accounts are kept.	Books Of Accounts Maintained-Cash Book, Bank Book, Ledger, Journal, Purchase & Sale Register, Stock register. Books are kept at: 20, Salkia School Road, Howrah- 711106
	(In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)	Books of accounts are maintained in a computer system and above books of accounts are generated through it.
	(c) List of books of account and nature of relevant documents examined.	Cash Book, Bank Book, Ledger, Journal, Purchase & Sale Register, Purchase and sale invoices, stock register,vouchers on test check basis.
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	No such profit includes
13	(a) Method of accounting employed in the previous year	Mercantile method of accounting
	(b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	No change done In the method of accounting employed in the previous year

		Serial number	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
	(c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.				
		Not Applicable			
	(d) whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)	NO			
	(e) If answer to (d) above is in the affirmative, give details of such adjustments:	NO			

ICDS	Increase in Profit (Rs.)	Decrease in Profit (Rs.)	Net Effect (Rs.)
ICDS I - Accounting Policies	NIL	NIL	NIL
ICDS II - Valuation of Inventories	NIL	NIL	NIL
ICDS III - Construction of Contracts	NIL	NIL	NIL
ICDS IV - Revenue Recognition	NIL	NIL	NIL
ICDS V - Tangible Fixed Assets	NIL	NIL	NIL
ICDS VI - Changes in Foreign Exchange Rates	NIL	NIL	NIL
ICDS VII - Governments Grants	NIL	NIL	NIL

ICDS VIII - Securities	NIL	NIL	NIL
ICDS IX - Borrowing Costs	NIL	NIL	NIL
ICDS X - Provisions, Contingent Liabilities and Contingent Assets	NIL	NIL	NIL
Total	NIL	NIL	NIL

(f) Disclosures as per ICDS	
(i) ICDS I - Accounting Policies	1. The financial statements are prepared following fundamental accounting assumptions namely, Going Concern, Consistency and Accrual. 2. The assessee has followed method of accounting as prescribed under section 145 of the Income Tax Act, 1961. 3. There was no change in accounting policies during the year.
(ii) ICDS II - Valuation of Inventories	1. Inventories are valued at lower of cost or Net Realisable Value using FIFO method. (Refer Clause 14 of this report) 2. Total Carrying amount of inventories as on 31st March, 2023 is Rs.21772399.54
(iii) ICDS III - Construction of Contracts	Not Applicable
(iv) ICDS IV - Revenue Recognition	Revenue is recognised to the extent it is probable that the economic benefit will flow to the company and the revenue can be reliably measured.
(v) ICDS V - Tangible Fixed Assets	Please refer clause no 18 of 3CD
(vi) ICDS VII - Governments Grants	As per the assessee company during the year under observation no such grant received and as such this clause is not applicable.
(vii) ICDS IX - Borrowing Costs	1.Refer Significant Accounting Policy mentioned at Note 1.10 to Financial Statements.
(viii) ICDS X - Provisions, Contingent Liabilities and Contingent Assets	NIL

14	(a) Method of valuation of closing stock employed in the previous year.	At Cost Or Market Price Whichever Is Lower			
	(b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:	Serial number	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
		No deviation			
15	Give the following particulars of the capital asset converted into stock-in trade: -	No capital assets converted into stock during the year			
	(a) Description of capital asset;				
	(b) Date of acquisition;				
	(c) Cost of acquisition;				
	(d) Amount at which the asset is converted into stock-in-trade.				
16	Amounts not credited to the profit and loss account, being, -				
	(a) the items falling within the scope of section 28;	NIL			
	(b) the pro forma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned;	NIL			
	(c) escalation claims accepted during the previous year;	NIL			
	(d) any other item of income;	NIL			
	(e) capital receipt, if any.	NIL			
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:		Details of property	Consideration received or accrued	Value adopted or assessed or assessable
		Assessee has not transferred any land or building during the previous year			
18	Particulars of depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-	**As per statement I attached herewith**			
	(a) Description of asset/block of assets.				
	(b) Rate of depreciation.				
	(c) Actual cost of written down value, as the case may be.				
	(ca) Adjustement made to the written down value under section 115BAA. (for assessment year 2020-21 only)				
	(d) Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of –				
	i) Central Value Added Tax credits claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994,				
	ii) change in rate of exchange of currency, and				
	iii) subsidy or grant or reimbursement, by whatever name called.				
	(e) Depreciation allowable.				
	(f) Written down value at the end of the year				

19 Amounts admissible under sections:

Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income Tax Act, 1961 and also fulfils the conditions, if any specified under the the conditions, if any specified under the relevant 14provisions of Income Tax Act, 1961 or Income Tax Rules,1962 or any other guidelines, circular, etc., issued in this behalf.
32AC		NIL
32AD		NIL

33AB		NIL	
33ABA		NIL	
35(1)(i)		NIL	
35(1)(ii)		NIL	
35(1)(iia)		NIL	
35(1)(iii)		NIL	
35(1)(iv)		NIL	
35(2AA)		NIL	
35(2AB)		NIL	
35ABB		NIL	
35AC		NIL	
35AD		NIL	
35CCA		NIL	
35CCB		NIL	
35CCC		NIL	
35CCD		NIL	
35D		NIL	
35DD		NIL	
35DDA		NIL	
35E		NIL	

20 (a) Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)] NIL

(b) Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Serial number	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
As per statement II attached herewith					

21 (a) Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc

Nature	Serial number	Particulars	Amount in Rs.
Capital expenditure		NIL	
Personal expenditure		NIL	
Advertisement expenditure in any souvenir, brochure, tract, pamplet or the like published by a political party		NIL	
Expenditure incurred at clubs being entrance fees and subscriptions.		NIL	
Expenditure incurred at clubs being cost for club services and facilities used.		NIL	
Expenditure by way of penalty or fine for violation of any law for the time being force		Interest on Duties & Taxes	7567.16
Expenditure by way of any other penalty or fine not covered above		NIL	
Expenditure incurred for any purpose which is an offence or which is prohibited by law		NIL	

(b) Amounts inadmissible under section 40(a):-	
(i) as payment to non-resident referred to in sub-clause (i)	
(A) Details of payment on which tax is not deducted:	NIL
(I) date of payment	
(II) amount of payment	
(III) nature of payment	
(IV) name and address of the payee	
(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)	NIL
(I) date of payment	
(II) amount of payment	
(III) nature of payment	
(IV) name and address of the payee	
(V) amount of tax deducted	
(ii) as payment referred to in sub-clause (ia)	
(A) Details of payment on which tax is not deducted:	We have checked payments referred to in sub-clause (ia) of section 40(a) on the basis of materiality and have not come across any payment where tax was liable to be deducted but not deducted.
(I) date of payment	
(II) amount of payment	
(III) nature of payment	

	(IV) name and address of the payee	
	(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139	Tax deducted by the assessee has been paid within due date specified under section 139(1)
	(I) date of payment	
	(II) amount of payment	
	(III) nature of payment	
	(IV) name and address of the payer	
	(V) amount of tax deducted	
	(VI) amount out of (V) deposited, if any	
	(iii) under sub-clause (ic) [Wherever applicable]	NIL
	(iv) under sub-clause (iia)	NIL
	(v) under sub-clause (iib)	NIL
	(vi) under sub-clause (iii)	NIL
	(A) date of payment	
	(B) amount of payment	
	(C) name and address of the payee	
	(vii) under sub-clause (iv)	NIL
	(viiii) under sub-clause (v)	NIL
	(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;	Assessee is a company, This clause is not applicable
	(d) Disallowance/deemed income under section 40A(3):	NIL
	(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:	Serial number / Date of payment / Nature of payment / Amount / Name and Permanent Account Number of the payee, if available
		Expenditure covered under section 40A(3) read with rule 6DD were made either by account payee cheque drawn on a bank or account payee bank draft or by other banking channel
	(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);	Serial number / Date of payment / Nature of payment / Amount / Name and Permanent Account Number of the payee, if available
		Payments covered under section 40A(3A) were made either by account payee cheque drawn on a bank or account payee bank draft or by other banking channel
	(e) provision for payment of gratuity not allowable under section 40A(7);	NIL
	(f) any sum paid by the assessee as an employer not allowable under section 40A(9);	NIL
	(g) particulars of any liability of a contingent nature;	As certified by the assessee, no contingent liability exists
	(h) amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;	NIL
	(i) amount inadmissible under the proviso to section 36(1)(iii).	NIL
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	Assessee has requested its vendors to report their status, but none of them has responded. Accordingly assessee has clasified its vendors as non MSME and hence question of inadmissible interest does not arise.
23	Particulars of payments made to persons specified under section 40A(2)(b).	**As per statement III attached herewith**
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.	No such deemed profit found
25	Any amount of profit chargeable to tax under section 41 and computation thereof.	NIL
26	In respect of any sum referred to in clause (a),(b), (c), (d), (e) or (f) of section 43B, the liability for which:-	
	(A) pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was	**As per statement IV attached herewith**
	(a) paid during the previous year;	
	(b) not paid during the previous year;	
	(B) was incurred in the previous year and was	NIL
	(a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1);	
	(b) not paid on or before the aforesaid date.	
	(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)	Not Applicable

27	(a) Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.	**Opening ITC: Rs. 90796.00, ITC Availed dr the yr: Rs. 29196546.12, ITC Utilise dr the yr:Rs. 29278292.12, Closing ITC:Rs.9050.00**
	(b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	No such cases found
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia), if yes, please furnish the details of the same.	No such case found
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.	During the year assessee has not issued any shares
29A	(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56? (Yes/No)	No such transaction occured during the year and as such this clause is not applicable.
	(b) If yes, please furnish the following details:	
	(i) Nature of Income	
	(ii) Amount thereof	
29B	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56? (Yes/No)	No such transaction occured during the year and as such this clause is not applicable.
	(b) If yes, please furnish the following details:	
	(i) Nature of Income	
	(ii) Amount thereof	
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]	NIL
30A	(a) Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year? (Yes/No)	Provision of this clause is not applicable to assesee.
	(b) If yes, please furnish the following details:	
	(i) Under which clause of sub-section (1) of section 92CE primary adjustment is made?	
	(ii) Amount (in Rs.) of primary adjustment:	
	(iii) Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE? (Yes/No)	
	(iv) If yes, whether the excess money has been repatriated within the prescribed time (Yes/No)	
	(v) If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time:	
30B	(a) Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B? (Yes/No)	No such expenditure incurred during the previous year and as such this clause is not applicable.
	(b) If yes, please furnish the following details:	
	(i) Amount (in Rs.) of expenditure by way of interest or of similar nature incurred:	
	(ii) Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.):	
	(iii) Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above:	
	(iv) Details of interest expenditure brought forward as per sub-section (4) of section 94B:	
	S.No. | **A.Y.** | **Amount (In Rs.)**	
	(v) Details of interest expenditure carried forward as per sub-section (4) of section 94B:	
	S.No. | **A.Y.** | **Amount (In Rs.)**	
30C	(a) Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year? (Yes/No)	NIL

	(b) If yes, please specify:-	
	(i) Nature of the impermissible avoidance arrangement:	
	(ii) Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement:";	
31	*(a) Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-	NIL
	(i) name, address and permanent account number (if available with the assessee) of the lender or depositor;	
	(ii) amount of loan or deposit taken or accepted;	
	(iii) whether the loan or deposit was squared up during the previous year;	
	(iv) maximum amount outstanding in the account at any time during the previous year;	
	(v) whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	
	(vi) in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.	
	(b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year: --	NIL
	(i) name, address and Permanent Account Number (if available with the assessee) of the person from whom specified sum is received;	
	(ii) amount of specified sum taken or accepted;	
	(iii) whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	
	(iv) in case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.	
	(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by the Central, State or Provincial Act.)	
	(ba) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account:-	NIL
	(i) name, address and permanent account number (if available with the assessee) of the payer	
	(ii) Nature of transaction	
	(iii) Amount of receipt (In Rs.);	
	(iv) Date of receipt	
	(bb) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:—	NIL
	(i) name, address and permanent account number (if available with the assessee) of the payer	
	(ii) Nature of transaction	
	(bc) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-	NIL
	(i) name, address and permanent account number (if available with the assessee) of the payer	
	(ii) Nature of transaction	
	(iii) Amount of receipt (In Rs.);	
	(iv) Date of receipt	

(bd) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:—	NIL
(i) name, address and permanent account number (if available with the assessee) of the payer	
(ii) Nature of transaction	
(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)";	
(c) Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:—	NIL
(i) name, address and Permanent Account Number (if available with the assessee) of the payee;	
(ii) amount of the repayment;	
(iii) maximum amount outstanding in the account at any time during the previous year;	
(iv) whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account;	
(v) in case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.	
(d) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—	NIL
(i) name, address and Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;	
(ii) amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year.	
(e) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—	NIL
(i) name, address and Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;	
(ii) amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year.	
(Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from the Government, Government company, banking company or a corporation established by the Central, State or Provincial Act).	

32 (a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :

Serial Number	Assessment Year	Nature of loss / allowance (in rupees)	Amount as returned (in rupees)	All Losses/ allowances not allowed under section 115BAA	Amount as adjusted by withdrawal of additional depreciation on account of oting for taxation under section 115BAA		Amounts as assessed (give reference to relevant order)	Remarks
NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	

(b) Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.	No such change occurred
(c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.	No speculation loss referred to in section 73 suffered during the previous year.
(d) whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.	No loss referred to in section 73A in respect of any specified business during the previous year incurred

(e) In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.	Company is not carrying on a speculation business as referred in explanation to section 73.

33

Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	Section under which deduction is claimed	Amounts admissible as per the provision of the Income Tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income Tax Act, 1961 or Income Tax Rules,1962 or any other guidelines, circular, etc, issued in this behalf.
	NIL	NIL

34

(a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:

We have checked payments made by the assessee on the basis of materiality and found that the assessee is liable to deducted tax as per the provisions of Chapter XVII-B. The required detailes are furnished as under:

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of
-1	**-2**	**-3**	**-4**	**-5**	**-6**	**-7**	**-8**	**-9**	**-10**
CALC01153F	192	Salary	17219463.63	3300000.00	3300000.00	330000.00	0.00	0.00	0.00
CALC01153F	194C	Payments to	1342911.22	312500.00	312500.00	3499.00	0.00	0.00	0.00
CALC01153F	194I	Rent	4859825.37	4145125.00	4145125.00	390480.00	0.00	0.00	0.00
CALC01153F	194J	Fees for	4264705.71	3634560.00	3634560.00	363456.00	0.00	0.00	0.00
CALC01153F	194Q	TDS on Purchase	826017434.00	826017434.00	826017434.00	826021.00	0.00	0.00	0.00

(b) whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details:	Yes

Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported. If not, Please furnish list of details/transactions which are not reported.
CALC01153F	24Q-1	31/07/2022	29/07/2022	
CALC01153F	24Q-2	31/10/2022	28/10/2022	
CALC01153F	24Q-3	31/01/2023	28/01/2023	
CALC01153F	24Q-4	31/05/2023	30/05/2023	
CALC01153F	26Q-1	31/07/2022	30/07/2022	
CALC01153F	26Q-2	31/10/2022	30/11/2022	
CALC01153F	26Q-3	31/01/2023	28/01/2023	
CALC01153F	26Q-4	31/05/2023	31/05/2023	

(c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:	Yes

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.
	NIL	

35

(a) In the case of a trading concern, give quantitative details of principal items of goods traded :	**As per statement V attached herewith**
(i) Opening Stock;	
(ii) purchases during the previous year;	
(iii) sales during the previous year;	
(iv) closing stock;	
(v) shortage/excess, if any	

(b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :	Not Applicable
A. Raw Materials :	
(i) opening stock;	
(ii) purchases during the previous year;	
(iii) consumption during the previous year;	
(iv) sales during the previous year;	
(v) closing stock;	
(vi) yield of finished products;	
(vii) percentage of yield;	
(viii) shortage/excess, if any.	
B. Finished products/by- products :	
(i) opening stock;	
(ii) purchases during the previous year;	
(iii) quantity manufactured during the previous year;	
(iv) sales during the previous year;	
(v) closing stock;	
(vi) shortage/excess, if any.	

36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form :-	
	(a) total amount of distributed profits;	NIL
	(b) amount of reduction as referred to in section 115-O(1A)(i);	NIL
	(c) amount of reduction as referred to in section 115-O(1A)(ii);	NIL
	(d) total tax paid thereon;	NA
	(e) dates of payment with amounts.	NA
36A	(a) Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2? (Yes/No)	No such amount received by the assessee.
	(b) If yes, please furnish the following details:	
	(i) Amount received (in Rs.)	
	(ii) Date of Receipt	
37	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.	Not Applicable
38	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.	Not Applicable
39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, Finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.	Not Applicable
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:	

S.No.	Particulars	Previous year	Preceding Previous year
1	Total turnover of the assessee	932959202.13	879208694.65
2	Gross profit/turnover	4.19	4.75
3	Net profit/turnover	2.56	1.02
4	Stock-in-trade/turnover	2.33	2.40
5	Material consumed/finished goods produced	NA	NA

(The details required to be furnished for principal items of goods traded or manufactured or services rendered)

41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income Tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings.	NIL
42	(a) Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? (Yes/No)	The clause is not applicable to the assessee
	(b) If yes, please furnish:	

Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/transactions which are required to be reported. If not, please furnish list of the details/transactions which are not reported.

43	(a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 (Yes/No)		Assessee being other then corporate, this clause is not applicable
	(b) If yes, please furnish the following details:		
	(i) Whether report has been furnished by the assessee or its parent		
	(ii) Name of parent entity		
	(iii) Name of alternate reporting entity (if applicable)		
	(iv) Date of furnishing of report		
44	Break-up of total expenditure of entities registered or not registered under the GST:		As informed by the assessee, the information reported under clause 44 of Form 3CD is based on the information extracted from accounting software/ GST report. However this may not be accurate as the accounting software used by Assessee is not configured to generate report as required under under this clause in absence of any prevailing statutory requirement. In addition the software does not capture information relating to the entities falling under composition scheme or supply with ineligible credit. Therefore, it is not possible for us to verify the break-up of total expenditure of entities registered or not registered under the GST and unable to comment on accuracy of information provided therein. Total expenditure reported under the clause includes capital expenditure, however doesn,t include depreciation, bad debt and expenditure is not a supply as per GST.

S. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	932129502.10	327846585.73		551998899.61	879845485.34	30866632.56
2	113950.09	0.00		113950.09	113950.09	0.00

Place : Kolkata **Dated: 15th Day of September 2023**	**FOR AJIT KUMAR & CO** Chartered Accountants FRN-317110E **(A.K.Tulsian)** *Partner-M No-053254* **12A, N.S. Road, Bhagat Chamber** **5th Floor, Room No-11** **Kolkata-700001** **West Bengal** **UDIN:**

C L S LIMITED
KOLKATA

STATEMENT 'I TO VI' ATTACHED TO AND FORMING PART OF FORM NO. 3CD FOR THE YEAR ENDED 31ST MARCH ,2022
STATEMENT-I
Particulars of Depreciation allowable under Section 32 of the Income-tax Act, 1961
[Refer Clause 18 of the Form]

1	Block Of Assets		Plant			Furniture	Building	
	Description of assets							
2	Rate (%)	Adj on A/c Of MODVAT/Exch.rate /Sub.	15% (i)	30% (ii)	40% (iii)	10% (iv)	5%	10%
3	Written down value on the first day of previous year		**5612043.37**	**0.00**	**90351.65**	**516825.67**	**5071078.00**	**2261902.00**
3a	(ca) Adjustement made to the written down value under section 115BAA. (for		0.00	0.00	0.00	0.00	0.00	0.00
4	Assets added and Used for a period of 180 days or more in the previous year	NIL	21000.00	0.00	12287.29	0.00	0.00	0.00
5	Consideration or other realization during the previous year out of 3		0.00	0.00	0.00	0.00	0.00	0.00
6	Amount on which depreciation at full rate to be allowed (3 + 4 - 5)		5633043.37	0.00	102638.94	516825.67	5071078.00	2261902.00
7	Assets added and used for a period of less than 180 days in the previous year	NIL	23000.00	0.00	57662.80	0.00	0.00	0.00
8	Consideration or other realization during the year out of 7		0.00	0.00	0.00	0.00	0.00	0.00
9	Amount on which depreciation at half rate to be allowed (7 - 8)		23000.00	0.00	57662.80	0.00	0.00	0.00
10	Depreciation on 6 at full rate		844957.00	0.00	41056.00	51683.00	253554.00	226190.00
11	Depreciation on 9 at half rate		1725.00	0.00	11533.00	0.00	0.00	0.00
12	Additional depriciation, if any, on 4		0.00	0.00	0.00	0.00	0.00	0.00
13	Additional depriciation, if any, on 7		0.00	0.00	0.00	0.00	0.00	0.00
14	Total depreciation (10+11+12+13)		**846682.00**	**0.00**	**52589.00**	**51683.00**	**253554.00**	**226190.00**
15	Expenditure incurred in connection with transfer of asset/		0.00	0.00	0.00	0.00	0.00	0.00
16	Capital gain/ loss under section 50 (5 + 8 - 3 - 4 - 7 - 15)(Enter		0.00	0.00	0.00	0.00	0.00	0.00
17	Written down value on the last day of previous year* (6 + 9 - 14)		**4809361.37**	**0.00**	**107712.74**	**465142.67**	**4817524.00**	**2035712.00**

Statement -II
Statement showing sums received from employees towards contribution to Provident Fund and any other Fund specified in Section 2(24) (x) of the Income-tax Act, 1961
[Refer Clause 20(b) of the Form]

Sl No	Nature Of Fund	Sum received from employees	Due Date Of Payment	The actual amount paid	The actual date of payment to the concerned authorities
1	Provident Fund	42314.00	5/15/2022	42314.00	5/23/2022
2	Provident Fund	41142.00	6/15/2022	41142.00	6/15/2022
3	Provident Fund	43515.00	7/15/2022	43515.00	7/15/2022
4	Provident Fund	43942.00	8/15/2022	43942.00	8/13/2022
5	Provident Fund	43840.00	9/15/2022	43840.00	9/14/2022
6	Provident Fund	45589.00	10/15/2022	45589.00	10/11/2022
7	Provident Fund	39219.00	11/15/2022	39219.00	11/14/2022
8	Provident Fund	43187.00	12/15/2022	43187.00	12/12/2022
9	Provident Fund	44061.00	1/15/2023	44061.00	1/6/2023
10	Provident Fund	44877.00	2/15/2023	44877.00	2/6/2023
11	Provident Fund	41401.00	3/15/2023	41401.00	3/9/2023
12	Provident Fund	41933.00	4/15/2023	41933.00	4/6/2023
1	ESI	3100.00	5/15/2022	3100.00	5/23/2022
2	ESI	3123.00	6/15/2022	3123.00	6/15/2022
3	ESI	3271.00	7/15/2022	3271.00	7/15/2022
4	ESI	3334.00	8/15/2022	3334.00	8/13/2022
5	ESI	3265.00	9/15/2022	3265.00	9/14/2022
6	ESI	3390.00	10/15/2022	3390.00	10/11/2022
7	ESI	2969.00	11/15/2022	2969.00	11/14/2022
8	ESI	3262.00	12/15/2022	3262.00	12/15/2022
9	ESI	3264.00	1/15/2023	3264.00	1/11/2023
10	ESI	3330.00	2/15/2023	3330.00	2/15/2023
11	ESI	3109.00	3/15/2023	3109.00	3/9/2023
12	ESI	3120.00	4/15/2023	3120.00	4/6/2023

Statement -III

Particulars of payment made to persons specified under section 40A(2)(b).
[Refer Clause 23 of the Form]

SL.	NAME	PAN	RELATION	EXPENSES	AMOUNT
1	Anand Narayan Singh	AIUPS5970J	Director	Remuneration	1200000.00
2	Vipulanand Singh	GNYPS0961R	Director Relative	Rent	1200000.00
3	Atulanand Singh	CMEPS6340D	Director Relative	Rent	1200000.00
4	Chhama Singh	FOYPS2681C	Director Relative	Remuneration	975000.00
5	Singh & Paul Complex Pvt L:td	AAHCS7988R	Director has substanti	Rent	600000.00
					5175000.00

STATEMENT -- IV

Particulars of liabilities in respect of any sum referred to in clauses (a),(b), (c), (d) or (e) of Section 43B of the Income-tax Act, 1961
[Refer Clause 26 of the Form]

Nature of liability	Pre-existed on the first day of the previous year but was not claimed/allowed in any preceding previous year.	Paid during the year	Not paid during the year	Incurred in the previous year	Paid on or before the due date for furnishing return under section 139(1)	Not paid on or before the due date for furnishing return under section139(1)
	Rs.	**Rs.**	**Rs.**	**Rs.**	**Rs.**	**Rs.**
Provident Fund	-	-	-	557957.00	557957.00	-
ESI	-	-	-	166862.00	166862.00	-
SGST- UP	-	-	-	2697695.74	2697695.74	-
CGST- UP	-	-	-	2697695.74	2697695.74	-
IGST- WB	-	-	-	594000.00	594000.00	-
SGST- WB	-	-	-	13126180.30	13126180.30	-
CGST- WB	-	-	-	13126180.30	13126180.30	-

STATEMENT - V
Particulars of Closing Stock
[Refer Clause35(a) of the Form]

PRODUCT	UNIT	OPENING STOCK	PURCHASE	SALE	CLOSING STOCK	SHORTAGE
Cylinders	107-Numbers	5101	570204	569892	5413	0
Kitchen Accessories	107-Numbers	18727	9003	11796	15934	0
M.S. Petrol	103-Ltr	32190	1773500	1760352	40973	4365
HSD Disel	103-Ltr	74524	1712500	1719723	64325	2976

Total
(iv)
13552200.69
0.00
33287.29
0.00
13585487.98
80662.80
0.00
80662.80
1417440.00
13258.00
0.00
0.00
1430698.00
0.00
0.00
12235452.78

Only Working (not for printing)

Salkia	Baidyabhati	Baltikuri	Tarkeshwa	Chanditala	Martingunj
4068	10765	16310	7235	1200	2736
4068	10862	15394	7667	415	2736
4068	10844	17376	7337	1154	2736
4068	11072	17758	7108	1200	2736
3998	11154	17319	7433	1200	2736
4068	11178	19069	7338	1200	2736
3952	10383	15420	6728	0	2736
4068	11433	17867	7083	0	2736
4068	11518	18608	7131	0	2736
4068	12048	18799	7226	0	2736
4068	11112	16811	6674	0	2736
3998	10665	17432	7102	0	2736

342	741	1147	557	87	226
455	763	1069	584	26	226
398	753	1259	563	72	226
398	767	1305	549	89	226
394	772	1218	569	86	226
398	775	1341	563	87	226
391	724	1103	525	0	226
398	791	1300	547	0	226
398	796	1294	550	0	226
398	828	1322	556	0	226
398	771	1192	522	0	226
394	742	1209	549	0	226