



ARVIND BAJPAI
PRACTICING COMPANY SECRETARY

Form No. MGT-8

[Pursuant to section 92(2) of the Companies Act, 2013 and rule 11(2) of Companies
(Management and Administration) Rules, 2014]

CERTIFICATE BY A COMPANY SECRETARY IN PRACTICE

I have examined the registers, records and books and papers of **C L S LTD (CIN: L50403WB1863PLC000114)** as required to be maintained under the Companies Act, 2013 (“the Act”) and the rules made thereunder for the financial year ended on 31st March 2025. In my opinion and to the best of my information and according to the examinations carried out by me and explanations furnished to me by the company, its officers and agents, I certify that:

- A. The Annual Return states the facts as at the close of the financial year 2024-25 correctly and adequately.
- B. During the aforesaid financial year the Company has complied with provisions of the Act & Rules made there under in respect of:
1. Its status is active under the Companies Act, 2013;
 2. Maintenance of registers/records as per the provisions and the rules made there under and all entries therein have been duly recorded.
 3. Filing of forms and returns as stated in the annual return, with the Registrar of Companies, Regional Director, Central Government, the Tribunal , Court or other authorities within/beyond the prescribed time;
 4. Calling/convening/holding meetings of Board of Directors and the meetings of the members of the company was on due dates as stated in the annual return in respect of which meetings, proper notices were given and have been properly recorded in the Minute Book/registers maintained for the purpose and the same have been signed;
 5. Its Register of Members was closed from 22.09.2025 to 28.09.2025 (both days inclusive) in compliance of Section 91 of the Companies Act, 2013.
 6. Any advances/loans to its directors and/or persons or firms or companies which have not been made as referred in section 185 of the Companies Act, 2013.

7. All related party transactions that were entered into during the financial year were on an arm's length basis and were in the ordinary course of business.
8. There was no allotment of equity and preference shares in accordance with the provisions of Companies Act during the year ended 31/03/2025. There was no transfer during the year.
9. Keeping in abeyance the rights to dividend, rights shares and bonus shares no pending registration of transfer of shares in compliance with the provisions of the Act;
10. It has paid dividend during the financial year. However, there is no amount required to be transferred by the company to the Investor Education and Protection Fund in accordance with section 125 of the Companies Act, 2013;
11. Signing of audited financial statement was as per the provisions of section 134 of the Companies Act, 2013 and report of directors is as per sub - sections (3), (4) and (5) thereof;

BOARD REPORT SIGNED ON –2nd September, 2025.

AUDITORS REPORT SIGNED ON – 2nd September, 2025.

12. Constitution/ appointment/ re-appointments/ retirement/ filling up casual vacancies/ disclosures of the Directors, Key Managerial Personnel and the remuneration paid to them are as per the provisions of the Companies Act, 2013.

Managing Directors' Remuneration:

- Mr. Anand Narayan Singh: Rs. 24, 00,000/- p.a.
- Binay Chandra Jha: Rs. 4,09,500/-

Key Managerial Personnel:

- Mr. Prabesh Kumar Jha: Rs. 2,60,000/-
- Anand Lohia: Rs. 128000./-

13. The Statutory Auditors of the Company, M/r. Lohariwal & Associates, will hold office till the Annual General Meeting of the Company to be held in the year 2026;
14. No such approvals required to be taken from the Central Government, Tribunal, Regional Director, Registrar, Court or such other authorities under the various provisions of the Companies Act, 2013;
15. The Company has not accepted any deposit from public.

16. Borrowings from its directors, members, and others are as per the provisions of the Companies Act, 2013;
17. Details of Loans, Guarantees and Investments covered under the provisions of Section 186 of the Companies Act, 2013 are given in the notes to the Financial Statements.
18. No alteration of the provisions of the Memorandum and/ or Articles of Association of the Company;

Place: KOLKATA

Date: 27/01/2026

Signature:

Name: Arvind Bajpai

Company Secretary in Practice

FCS No.: 10905

C.P. No.: 11186

Peer Review No.-2350/2022

UDIN: F010905G003552773