AJIT KUMAR & CO.
CHARTERED ACCOUNTANTS

Review Report to CLS Limited

We have reviewed the accompanying statement of unaudited financial results of CLS Limited for the period ended June 30, 2022. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any materialmisstatement.

For AJIT KUMAR & CO
Chartered Accountant
FRN-317110E

FRN 317110E

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

DATED : THE 31st DAY OF JULY, 2024
UDIN : 24053254BKADOF7491

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CLS LIMITED

Statement of Standalone Unaudited Financial Results for the quarter ended 30th June,2022

Rs. In Lakhs

S.No.	Particulars	Quarter ended			Year Ended
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		Unaudited	Audited	Unaudited	Audited
		Standalone			
I.	Revenue from operations	-	-	2,339.31	8,086.73
II.	Other Income	-	-	3.59	224.00
III.	**Total Revenue (I+II)**	0.00	0.00	2342.90	8310.73
IV.	**Expenses:**				
	Cost of materials consumed	-	-	-	-
	Purchases of stock-in-trade	-	-	2,188.83	7,642.11
	Changes in inventories of finished goods, Stock inTrade and Work in Progress	-	-	20.90	12.01
	Employee benefits expense	-	-	34.16	166.36
	Finance costs	-	-	6.67	17.23
	Depreciation and amortisation expense	-	-	6.46	30.64
	Other expenses	-	0.00	57.20	274.08
	Transferred From Revaluation Reserve		0.00	0.00	(4.34)
	Total Expenses	0.00	0.00	2,314.22	8,138.09
V.	Profit / (Loss) before Exceptional and extraordinary items and tax (III-IV)	-	-	28.68	172.64
VI.	**Share of profit/(loss) of associates**	-	-	-	-
VII.	Exceptional items	-	-	-	
VIII.	Profit / (Loss) before extraordinary items and tax (V-VI)	-	-	28.68	172.64
IX.	Extraordinary items	-	-	-	-
X.	Profit / (Loss) before tax (VII-VIII)	-	-	28.68	172.64
XI	Tax Expenses				
	(1) Current tax	-	-	-	29.93
	(2) Deferred tax	-	-	-	(2.34)
	(3) Tax expense for earlier year	-	-	-	-
XII	Profit / (Loss) for the period from continuing operations (IX-X)	-	-	28.68	145.05
XIII	**Other Comprehensive Income/(Loss) after tax**				
a	Items that will not be reclassified to profit or loss	-	-	-	-
	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
b	Items that will be reclassified to profit or loss	-	-	-	-
	Income tax relating to items that will be reclassified to profit or loss				
	Total Other Comprehensive Income/(Loss) for the period	-	-	-	-
XIV	**Total Comprehensive Income/(Loss) for the period**	-	-	28.68	145.05
XV	Profit / (Loss) from discontinuing operations	-	-	-	-
XVI	Tax expense of discontinuing operations	-	-	-	-
XVII	Profit / (Loss) from discontinuing operations (after tax)	-	-	-	-
XVIII.	Profit / (Loss) for the period	-	-	28.68	145.05
XIX	Minority interest	-	-	-	-
XX	**Profit (Loss) for the period**	-	-	28.68	145.05
XXI	Paid up Equity Share Capital	62,500.00	62,500.00	62,500.00	62,500.00
XXII	Other Equity	-	-	-	-
XXIII	Earning Per equity share (of ` 10/- each):				
	(1) Basic	-	-	0.00046	0.00
	(2) Diluted	-	-	0.00046	0.00

Note:

1. The Company has not been doing business for a long time thus not in a position to meet the liability of Listing fess , publication etc. Further more no trading and listing activity were happening on Calcutta stock exchange since a long time and the Calcutta stock exchange had put the company under Unlisted status . Therefore, there has been no publishing of the results etc. Now the Calcutta stock Exchange has called the company to furnish the results.So, the Above Unaudited Financial Results as approved by Board at its meeting held on 06th February, 2024.
2. The financial results for the quarter and year ended 30-06-2023 have been reviewed by the Statutory Auditors as required under Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulations,2015.
3. There is no reportable seperate segment.
4. Previous year / quarter figure have been regrouped/ rearranged whereever necessary.

for and on behalf of the Board of Directors

AJIT KUMAR & CO. CHARTERED ACCOUNTANTS FRN-317110E

(Anand Narayan Singh)
Managing Director
DIN: 00838218

Indu Singh

(Indu Singh)
Director
DIN: 00838252

Date :- 22/05/2024
Place:- Kolkata