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 September 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

(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 : 24053254BKADOH8565

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CLS LIMITED

Rs. In Lakhs

S.No.	Particulars	QUARTER ENDED			HAFL YEAR ENDED		Year ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Standalone In Lacs					
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations (Net)	-	-	2,207	-	4,546	8,087
II	Other Income	-	-	-	-	4	224
III	**Total Revenue (I+II)**	-	-	2,207	-	4,550	8,311
IV	**Expenses:**	-	-	-	-	-	-
	Cost of materials consumed	-	-	-	-	-	-
	Purchase of Stock in Trade			2,088		4,277	7,642
	Changes in inventories of finished goods, Stock in Trade and Work in Progress	-	-	(14)	-	6	12
	Employee benefits expense	-	-	39	-	74	166
	Finance costs	-	-	5	-	12	17
	Depreciation and amortisation expense	-	-	6	-	13	31
	Other expenses	-	-	94.67	-	151.88	274.08
	Transferred From Revaluation Reserve						-4.34
	Total Expenses	-	-	2,219.30	-	4,533.52	8,138.09
V	Profit before Exceptional items and tax (III-IV)	-	-	(12.49)	-	16.19	172.64
VI	Exceptional items	-	-	-	-	-	-
VII	Profit before tax (V-VI)	-	-	(12.49)	-	16.19	172.64
VIII	Tax Expenses						
	(a) Current tax	-	-	-	-	-	29.93
	(b) Excess Provision w/off	-	-	-	-	-	
	(c) Deferred tax	-	-	-	-	-	(2.34)
	(d) Mat credit entitlement	-	-	-	-	-	-
	Total Tax Expenses	-	-	-	-	-	27.60
IX	Profit for the period (VII-VIII)	-	-	(12.49)	-	16.19	145.05
X	**Other Comprehensive Income**						
a	i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
b	i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XI	**Total Comprehensive Income for the period (IX+X)**	-	-	(12.49)	-	16.19	145.05
XII	**Paid up Equity Share Capital (Face value per share of Rs. 10/-)**	62,500.00	62,500.00	62,500.00	62,500.00	62,500.00	62,500.00
XIII	Earning Per equity share (of '10/- each):						
	(1) Basic	-	-	(0.00)	-	0.00	0.00
	(2) Diluted	-	-	(0.00)	-	0.00	0.00

Note:

1. As the calcutta stock exchange was not listed for trading and the company has not been in buisnes for a long time henceforth, was not in a position to pay the listing fee as the calcutta stock exchange has put the status of the company as unlisted henceforth, the company was not in a position for publishing the results made earlier now the calcutta stock exchange has called the company to furnish the reults.The above unaudited results for the quarter ended 30th September, 2023 has been reviewed by the Audit committee and approved by the Board of Directors at their respective meetings held on 5th February 2024. The unaudited financial results for the period ended 30th September, 2023 has been reviewed by the Statuary Auditor of the Company.
2. These financial results have been prepared in accordance with Indian Accounting standards prescribed under section 133 of the companies Act, 2013 read with the relevant rules thereunder and in terms of Regulation 33 of The SEBI (Listing Obligations and Disclosure Requirement)Regulation 2015.
3. The Company has a single reportable business segment
4. The above results are available on website of the Company.
5. Previous period figures have been re-grouped/ re-classified wherever necessary.

for and on behalf of the Board of Directors

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

KUMAR & CO. FRN-317110E CHARTERED ACCOUNTANTS

DIN:00838218
(Anand Narayan Singh)
(DIRECTOR)

Indu Singh
DIN:00838252
(Indu Singh)
(DIRECTOR)