C L S LIMITED

S.No.	Particulars	QUARTER ENDED			HAFL YEAR ENDED		Year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Standalone In Lacs					
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations (Net)	2,026.13	2,009.67	2,157.65	4,035.79	4,470.17	8,822.12
II	Other Income	14.15	8.43	58.46	22.58	470.40	492.31
III	**Total Revenue (I+II)**	**2,040.28**	**2,018.10**	**2,216.10**	**4,058.37**	**4,940.57**	**9,314.43**
IV	**Expenses:**						
	Purchase of Stock in Trade	1,903.71	1,808.79	2,068.13	3,712.51	4,269.29	8,200.22
	Changes in inventories of finished goods, Stock in Trade and Work in Progress	(48.17)	47.21	(2.98)	(0.96)	15.99	13.49
	Employee benefits expense	45.14	41.47	53.42	86.61	100.89	202.51
	Finance costs	13.15	8.00	2.30	21.15	4.82	14.93
	Depreciation and amortisation expense	-	-	-	-	-	19.59
	Other expenses	92.98	81.85	57.36	174.83	129.46	289.01
	Total Expenses	**2,006.82**	**1,987.32**	**2,178.22**	**3,994.14**	**4,520.46**	**8,739.76**
V	Profit before Exceptional items and tax (III-IV)	33.46	30.77	37.88	64.23	420.11	574.67
VI	Exceptional items	-	-	-	-	-	-
VII	Profit before tax (V-VI)	**33.46**	**30.77**	**37.88**	**64.23**	**420.11**	**574.67**
VIII	Tax Expenses						
	(a) Current tax	-	-	-	-	-	99.97
	(b) Excess Provision w/off	-	-	-	-	-	-
	(c) Deferred tax	-	-	-	-	-	(1.40)
	(d) Mat credit entitlement	-	-	-	-	-	-
	Total Tax Expenses	-	-	-	-	-	**98.56**
IX	Profit for the period (VII-VIII)	**33.46**	**30.77**	**37.88**	**64.23**	**420.11**	**476.11**
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)**	**33.46**	**30.77**	**37.88**	**64.23**	**420.11**	**476.11**
XII	**Paid up Equity Share Capital (Face value per share of Rs. 10/-)**	**6.25**	**6.25**	**6.25**	**6.25**	**6.25**	**6.25**
XIII	Earning Per equity share (of ` 10/- each)	**62,500.00**	**62,500.00**	**62,500.00**	**62,500.00**	**62,500.00**	**62,500.00**
	(1) Basic	53.53	49.23	60.61	102.76	672.18	761.78
	(2) Diluted	53.53	49.23	60.61	102.76	672.18	761.78

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND QUARTER ENDED ON 30th SEP., 2024 — Rs. In Lakhs

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 Statutory 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

(Binay Chandra Jha)
Director
Din: 08936938

Ravindra Mishra
(Ravindra Mishra)
Director
Din: 08691041

C L S LIMITED
STATEMENT OF AUDITED ASSETS AND LIABILITIES

Rs. In Lakhs

	PARTICULARS	As at 30th Sep-2024	As at 31st Mar-2024
A	**Assets**		
1	**Non-current assets**		
	(a) Property, plant and equipment	247.31	297.15
	(b) Capital work-in-progress	454.64	454.64
	(c) Investment Property	433.37	433.37
	(d) Financial Assets		
	i) Investments	273.90	-
	ii) Loans	233.91	15.00
	(e) Deferred tax Assets	25.69	25.69
	(f) Other Non-Current Assets	26.42	28.98
	Total non-current assets	**1,695.24**	**1,254.84**
2	**Current assets**		
	(a) Inventories	208.28	204.23
	(b) Financial Assets		
	(i) Trade receivables	(102.55)	32.84
	(ii) Cash and cash equivalents	757.12	419.40
	(iii) Other Financial Assets	62.35	193.66
	(c) Other current assets		
	Total current assets	**925.21**	**850.14**
	Total assets	**2,620.45**	**2,104.97**
	Equity and liabilities		
1	**Equity**		
	Equity share capital	6.25	6.25
	Other equity	1,672.34	1,722.73
	Total equity	**1,678.59**	**1,728.98**
2	**Liabilities**		
	Non Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	391.77	25.20
	Total non-current liabilities	**391.77**	**25.20**
	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	3.66
	(ii) Trade payables		
	a) Total Outstanding dues of micro, small and medium Enterprises (MSME)		
	b) Total Outstanding dues of Creditors other than MSME	65.76	49.23
	(iii) Other Financial liabilities		
	(b) Other Current liabilities	484.33	291.81
	(c) Provisions		6.09
	Total current liabilities	**550.10**	**350.79**
	Total liabilities	**941.86**	**376.00**
	Total equity and liabilities	**2,620.45**	**2,104.97**

For And On Behalf Of The Board Of Directors

Ravindra Mishra

(Binay Chandra Jha)
Director
Din: 08936938

(Ravindra Mishra)
Director
Din: 08691041

CLS LIMITED

Statement of cash flow Statement for the year ended September 30, 2024

Rs. In Lakhs

Particulars	For Period ended 30-09-2024	For year ended 31-03-2024
A Cash flows from operating activities		
Profit/(loss) for the year (before tax)	64.23	574.67
Adjustments for:		
Depreciation and amortisation expense	-	15.48
Net gain on sale of property, plant and equipment	-	(47.37)
Interest Expenses	21.15	4.47
Operating profit before changes in assets and liabilities	**85.38**	**547.25**
Changes in assets and liabilities :		
(Increase) decrease in inventories	(4.05)	13.49
(Increase) decrease in trade receivables and loans	135.39	2.10
(Increase) decrease in other financial assets	133.87	(154.00)
Increase (decrease) in trade payables	16.53	-
Increase (decrease) in other financial liabilities	186.43	134.12
Cash (used in)/generated from operating activities	**553.55**	**542.96**
Income tax paid (net of refund)	-	124.08
Net cash (used in)/from operating activities (A)	**553.55**	**418.88**
B Cash flows from investing activities		
(Acquisition)/Proceeds of property, plant and equipment (Capital WIP)	49.84	(343.92)
Purchase of investments	(273.90)	-
Proceeds from loans and Advances	(218.91)	-
Decrease in Security	-	0.32
Interest received	-	
Net cash flow from (used in) investing activities (B)	(442.96)	(343.60)
C Cash flows from financing activities		
Proceeds/(Repayment) From secured loans	248.29	(30.20)
Interest paid	(21.15)	(4.47)
Net cash flow from (used in) financing activities (C)	227.14	(34.67)
Net decrease in cash and cash equivalents (A+B+C)	337.73	40.61
Cash and cash equivalents at the beginning of the year	419.40	378.79
Cash and cash equivalents at the end of the year	**757.12**	**419.40**

Note:

a) The above cash flow statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard

b) Cash and cash equivalents comprises of

Particulars	As at 30-09-2024	As at 31-03-2024
Balances with banks:		
- In current accounts	426.89	324.79
- Interest Accrued on Deposits		
Cash on hand	330.23	94.69
Cash and cash equivalents as per balance sheet	**757.12**	**419.40**

For And On Behalf Of The Board Of Directors

Ravindra Mishra

(Binay Chandra Jha)	(Ravindra Mishra)
Director	Director
Din: 08936938	Din: 08691041