CLS LTD

S.No.	Particulars	Quarter ended			Year Ended	
	Statement of Standalone Audited Financial Results for the quarter and year ended 31st March, 2023					**Rs. In Lakhs**
		31.03-2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
		Audited	Unaudited	Audited	Audited	Audited
				Standalone		
I.	Revenue from operations	2,474.76	2,367.86	2,194.78	9,329.59	8,792.09
II.	Other Income	215.01	4.71	25.29	224.00	30.75
III.	**Total Revenue (I+II)**	2,689.77	2,372.57	2,220.07	9,553.60	8,822.84
IV.	**Expenses:**					
	Purchases of stock-in-trade	2,233.47	2,259.10	1,966.16	8,771.25	8,208.51
	Changes in inventories of finished goods, Stock inTrade and Work in Progress	(16.97)	3.54	(14.02)	(6.93)	(11.40)
	Employee benefits expense	58.67	44.13	62.60	190.22	209.58
	Finance costs	1.25	6.40	6.68	18.26	25.89
	Depreciation and amortisation expense	30.64	-	35.07	30.64	35.07
	Other expenses	127.53	42.86	118.20	310.92	270.40
	Total Expenses	**2434.60**	**2356.02**	**2174.68**	**9314.36**	**8738.03**
V.	Profit / (Loss) before Exceptional and extraordinary items and tax (III-IV)	255.17	16.54	45.40	239.24	84.81
VI.	**Share of profit/(loss) of associates**	-	-	-	-	-
VII.	Exceptional items	-	-	-	-	-
VIII.	Profit / (Loss) before extraordinary items and tax (V-VI)	255.17	16.54	45.40	239.24	84.81
IX.	Extraordinary items	-	-	-	-	-
X.	Profit / (Loss) bebore tax (VII-VIII)	255.17	16.54	45.40	239.24	84.81
XI	Tax Expenses					
	(1) Current tax	-	-	25.42	43.68	25.42
	(2) Deferred tax	-	-	-	(2.34)	-
	(3) Tax expense for earlier year	-	-	-	-	-
XII	Profit / (Loss) for the period from continuing operations (IX-X)	255.17	16.54	19.98	197.89	59.39
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**	255.17	16.54	19.98	197.89	59.39
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	255.17	16.54	19.98	197.89	59.39
XIX	Minority interest	-	-	-	-	-
XX	**Profit (Loss) for the period**	255.17	16.54	19.98	197.89	59.39
XXI	Paid up Equity Share Capital	6.25	6.25	6.25	6.25	6.25
XXII	Other Equity	1,252.56	997.40	1,059.13	1,252.56	1,059.13
XXIII	Earning Per equity share (of `10/- each):	62,500.00	62,500.00	62,500.00	62,500.00	62,500.00
	(1) Basic	408.26	26.47	31.96	316.62	95.02
	(2) Diluted	408.26	26.47	31.96	316.62	95.02

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 Audited Financial Results as approved by Board at its meeting held on 06th February, 2024.

2 The financial results for the quarter ended 31-03-2023 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

CLS Limited

CLS Limited

CLS Limited

Director

DIN:08936938

((Binay Chandra Jha)

(DIRECTOR)

Ravindra Mishra

Director

DIN:[illegible]

(Ravindra Mishra)

(DIRECTOR)

Date :- 22/11/2024

Place:- Kolkata

CLS Limited
CASH FLOW STATEMENT FOR THE PERIOD ENDED 31st March,2023

Rs. In Lakhs

Particulars	As at 31-03-2023 Audited	As at 31-03-2022 Audited
CASH FLOW FROM OPERATIVE ACTIVITIES		
Net Profit before tax	239.24	89.75
Adjustment for:		
Depreciation	26.30	30.51
(Profit)/Loss on sale of fixed assets/ discarded	(224.00)	-
Dividend Received	-	-
Interest paid	12.49	20.71
Interest received	-	-
Operating Profit before Working Capital Changes	54.03	140.97
Adjustment for:		
Trade receivables	(2.61)	31.75
Short Term loan and Advances	(19.54)	(2.25)
Inventories	(6.93)	(11.40)
Current Liabilities & Payables	2.15	(26.62)
Cash generated from operations	27.08	132.45
Direct Tax paid	25.78	27.07
Cash flow from operations	1.31	105.38
CASH FLOW FROM INVESTING ACTIVITIES		
Proceeds From Sale of Property	185.92	-
Profit From Sale Of Land	224.00	
Purchase of Fixed Assets-Tangible	(1.14)	(0.12)
Increase in Security Deposits		
Decrease In Security	(2.50)	(2.53)
Decrease In Long Term Loans And advances	15.67	
Proceeds From Fixed Deposit	-	-
Interest On Fixed Deposits	-	-
Construction Work in progress	-	-
CASH FLOW FROM INVESTING ACTIVITIES	421.95	(2.65)
CASH FLOW FINANCING ACTIVITIES		
Proceeds From secured loans		(36.45)
Repayment of Secured Loans	(187.68)	(39.93)
Proceeds From Unsecured loans		-
Repayment of Unsecured Loans		-
Interest paid	(12.49)	(20.71)
CASH FLOW FINANCING ACTIVITIES	(200.17)	(97.10)
Net increase(decrease)in cash and cash equivalents	223.10	5.63
Cash and cash equivalents as at 1st April (Opening balance)	155.69	150.07
Cash and cash equivalents as at 31st March(Closing balance)	378.79	155.69

Cash and cash equivalents comprises of:		
Balances with banks:		
- In current accounts	328.55	121.65
- In Term Deposit accounts		
- In Dividend Accounts		
Cash on hand	50.24	34.05

for and on behalf of the Board of Directors
CLS Limited

CLS Limited
Director

CLS Limited
Ravindra Mishra
Director

Date :- 22/11/2024
Place - Kolkata

DIN:08936938
(Binay Chandra Jha)
(DIRECTOR)

DIN:08691041
(Ravindra Mishra)
(DIRECTOR)