AJIT KUMAR & CO.
Chartered Accountants

12A, Netaji Subhash Road, Bhagat Chamber
5th Floor, Room No. 11, Kolkata - 700 001
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Auditor's Report On Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

Board of Directors of CLS Limited

We have audited the quarterly financial results of CLS Limited for the quarter ended March 31, 2024 and the year-to-date results for the period April 01, 2023 to March 31, 2024, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25 / Ind AS 34), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to dateresults:

(i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard;and

(ii) give a true and fair view of the net profit/ loss and other financial information for the quarter ended March 31, 2024 and the year-to-date results for the period April 01, 2023 to March 31, 2024.

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 15th DAY OF OCTOBER, 2024
UDIN : 24053254BKADSE9134

CLS Limited

STATEMENT OF ASSETS AND LIABILITIES FOR THE PERIOD ENDED 31St, March, 2024

Rs. In Lakhs

Standalone Statement of Assets and Liabilities		As at 31-03-2024	As at 31-03-2023
Particulars		Audited	Audited
		Standalone	
A	**ASSETS**		
1	**Non-current assets**		
	a) Property, plant and equipment	297.15	358.83
	b) Capital Work In Progress	454.64	454.64
	c) Non- current investments	433.37	-
	d) Deferred tax assets (net)	25.53	24.29
	e) Loan & Advances	15.00	15.00
	f) Other non-current assets	28.98	29.30
	Sub-total- Non- Current assets	1,254.68	882.06
2	**Current assets**		
	a) Current investments		-
	b) Inventories	204.23	217.72
	c) Trade receivables, current	32.84	34.94
	d) Cash and cash equivalents	419.40	378.79
	e) Loan & Advances	193.66	42.51
	f) Other -current financial assets		-
	Sub-total- Current assets	850.14	673.97
3	Non current assets classified as held for sale		
	TOTAL - ASSETS	2,104.81	1,556.02
B	**EQUITY AND LIABILITIES**		
1	**Shareholders' funds**		
	a) Equity Share capital	6.25	6.25
	b) Other Equity	1,727.54	1,252.56
	c) Money Received against share warrants		-
	Sub-total- Shareholders' funds	1,733.79	1,258.81
2	**Share application money pending allotment**	-	-
3	**Non-current liabilities**		
	a) Borrowings, non-current	25.20	43.24
	b) Deferred tax liabilities (net)	-	-
	c) Other non current liabilities	-	-
	d) Provisions, non current	-	-
	e) Deffered Tax Liabilities	-	-
	Sub-total- Non-current liabilities	25.20	43.24
4	**Current liabilities**		
	a) Borrowings, current	3.66	15.82
	b) Trade payables, current	49.23	45.39
	c) Other current liabilities	291.81	164.41
	d) Provisions,current	1.12	28.35
	Sub-total- Current liabilities	345.82	253.97
	TOTAL-EQUITY AND LIABILITIES	2,104.81	1,556.02

for and on behalf of the Board of Directors

AJIT KUMAR & CO. CHARTERED ACCOUNTANTS FRN-3...

Ravindra Mishra

DIN: 08936938 (Binay Chandra Jha) (DIRECTOR)

DIN: 08691041 Ravindra Mishra (DIRECTOR)

Date :- 15/10/2024
Place:- Kolkata

CLS Limited

Statement of Standalone Audited Financial Results for the quarter and year ended 31st March, 2024

Rs. In Lakhs

S.No.	Particulars	Quarter ended			Year Ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		Audited	Unaudited	Audited	Audited	Audited
				Standalone		
I.	Revenue from operations	2,258.86	2,162.66	2,505.01	8,822.12	8,086.73
II.	Other Income	11.02	10.89	230.18	492.31	224.00
III.	**Total Revenue (I+II)**	2,269.88	2,173.56	2,735.19	9,314.43	8,310.73
IV.	**Expenses:**					
	Cost of materials consumed					
	Purchases of stock-in-trade	1,943.36	1,987.56	2,235.54	8,200.22	7,642.11
	Changes in inventories of finished goods, Stock inTrade and Work in Progress	(18.24)	15.74	(16.97)	13.49	12.01
	Employee benefits expense	48.22	48.55	49.08	202.51	166.36
	Finance costs	8.16	1.83	(1.69)	14.93	17.23
	Depreciation and amortisation expense	6.50	6.50	23.99	19.59	30.64
	Other expenses	107.77	72.09	97.80	293.13	274.08
	Transferred From Revaluation Reserve				(4.12)	(4.34)
	Total Expenses	**2,095.77**	**2,132.28**	**2,387.75**	**8,739.76**	**8,138.09**
V.	Profit / (Loss) before Exceptional and extraordinary items and tax (III-IV)	174.11	41.28	347.43	574.67	172.64
VI.	**Share of profit/(loss) of associates**	-	-	-	-	-
VII.	Exceptional items	-	-	-	-	-
VIII.	Profit / (Loss) before extraordinary items and tax (V-VI)	174.11	41.28	347.43	574.67	172.64
IX.	Extraordinary items	-	-	-	-	-
X.	Profit / (Loss) before tax (VII-VIII)	174.11	41.28	347.43	574.67	172.64
XI	Tax Expenses					
	(1) Current tax	-	-	-	95.00	29.93
	(2) Deferred tax	-	-	-	(1.24)	(2.34)
	(3) Tax expense for earlier year	-	-	-	-	-
XII	Profit / (Loss) for the period from continuing operations (IX-X)	174.11	41.28	347.43	480.92	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**	174.11	41.28	347.43	480.92	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	174.11	41.28	347.43	480.92	145.05
XIX	Minority interest	-	-	-	-	-
XX	**Profit (Loss) for the period**	174.11	41.28	347.43	480.92	145.05
XXI	Paid up Equity Share Capital	-	-	-	-	-
XXII	Other Equity	-	-	-	-	-
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	278.57	66.05	555.89	769.47	232.07
	(2) Diluted	278.57	66.05	555.89	769.47	232.07

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 31-03-2024 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

AJIT KUMAR & CO. CHARTERED ACCOUNTANTS

Date :- 15/10/2024 Place:- Kolkata	DIN: 08936938 (Binay Chandra Jha) (DIRECTOR)	Ravindra Mishra DIN: 08691041 Ravindra Mishra (DIRECTOR)

CLS Limited

CASH FLOW STATEMENT FOR THE PERIOD ENDED 31st March,2024

Rs. In Lakhs

Particulars	As at 31-03-2024 Audited	As at 31-03-2023 Audited
Cash Flow from Operating Activities		
Net Profit Before tax and prior period items	574.67	239.24
	-	-
Adjustments for :	-	-
Depreciation	15.48	26.30
Interest paid	4.47	12.49
Interest Received	-	-
Discount Received	-	-
Profit From Sale of Property	(47.37)	(224.00)
Other Non-Cash items	-	-
Operating Profit before Working Capital Changes	**547.30**	**54.03**
Invested in :		
Trade Receivables	2.10	(2.61)
Inventory	13.49	(6.93)
Current Liabilities & Payables	134.12	2.15
Short Term Loans & Advances	(154.00)	(19.54)
	-	-
Cash generated from Operations	**543.02**	**27.08**
Direct Taxes paid	124.08	25.78
Cash flow before prior period items	**418.94**	**1.31**
Prior Period Items	-	-
Non Cash items	-	-
	-	-
Net Cash from Operating Activities	**418.94**	**1.31**
Net Cash Flow on Investing Activities		-
Proceeds From Sale of Property	108.21	185.92
Profit From Sale Of Land	47.37	224.00
Purchase of Fixed Assets-Tangible	(66.12)	(1.14)
Increase in Security Deposits	-	(2.50)
Purchase of Property	(433.43)	-
Decrease in Long Term Loans And advances	-	15.67
Decrease in security deposits	0.32	-
Interest On Fixed Deposits	-	-
Construction Work in progress	-	-
Net Cash Flow on Investing Activities	**(343.66)**	**421.95**
Net Cash Flow on Financing Activities		
Proceeds From secured loans	-	-
Repayment of Secured Loans	(30.20)	(187.68)
Proceeds From Unsecured loans	-	-
Repayment of Unsecured Loans	-	-
Interest paid	(4.47)	(12.49)
Net Cash Flow on Financing Activities	**(34.67)**	**(200.17)**
Net Increase / (Decrease) in Cash and Cash equivalents (A+B+C)	**40.61**	**223.10**
Opening Cash in Hand	50.24	34.05
Opening Cash at Bank	328.55	121.65
Opening Cash in transit		
Closing Cash and Cash equivalent	**419.40**	**378.79**

for and on behalf of the Board of Directors
CLS Limited

AJIT KUMAR & CO. FRN-317... CHARTERED ACCOUNTANTS

Ravindra Mishra

DIN: 08936938
(Binay Chandra Jha)
(DIRECTOR)

DIN: 08691041
Ravindra Mishra
(DIRECTOR)

Date :- 15/10/2024
Place - Kolkata