AJIT KUMAR & CO.
Chartered Accountants

12A, Netaji Subhash Road, Bhagat Chamber
5th Floor, Room No. 11, Kolkata - 700 001
Tel : 2230 6026, 2243 4247, 4066 4557
E-mail : admin@ajitkumarandco.in
Web : www.ajitkumarandco.in

Review Report to CLS Limited

We have reviewed the accompanying statement of unaudited financial results of CLS Limited for the period ended December 31, 2025. 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 8TH DAY OF JUNE, 2026
UDIN : 26053254VCFYTC5939

S.No.	Particulars	Quarter Ended		Year Ended
	Statement of Standalone Unaudited Financials of CLS LTD for the Quarter ended 31st December, 2025			
		31/12/2025	30/09/2025	31/03/2025
		Unaudited	Unaudited	Audited
		Standalone		
I	Revenue from Operations (Net)	2003.96	1896.01	8,264.63
II	Other Income	15.30	11.95	3.99
III	**Total Revenue (I+II)**	**2019.25**	**1907.96**	**8,268.62**
IV	**Expenses:**		-	
	Purchase of Stock in Trade	1853.96	1,739.99	7,551.13
	Changes in inventories of finished goods, Stock in Trade and Work in Progress	(11.78)	(0.70)	9.87
	Employee benefits expense	46.49	55.03	179.73
	Finance costs	9.67	10.80	8.75
	Depreciation and amortisation expense	-	-	7.50
	Transferred From Revaluation Reserve	-	-	(3.91)
	Other expenses	100.85	87.03	331.50
	Total Expenses	**1,999.19**	**1,892.15**	**8,084.56**
V	Profit before Exceptional items and tax (III-IV)	20.06	15.81	184.05
VI	Exceptional items	-	-	-
VII	Profit before tax (V-VI)	**20.06**	**15.81**	184.05
VIII	Tax Expenses	-	-	
	(a) Current tax	-	-	
	(b) Excess Provision w/off	-	-	
	(c) Deferred tax	-	-	
	(d) Mat credit entitlement	-	-	
	Total Tax Expenses	-	-	-
IX	Profit for the period (VII-VIII)	**20.06**	**15.81**	184.05
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)**	20.06	15.81	184.05
XII	**Paid up Equity Share Capital (Face value per share of Rs. 10/-)**	6.25	6.25	**1.00**
XIII	Earning Per equity share (of `10/- each):	62,500.00	62,500.00	
	(1) Basic	32.09	25.30	184.05
	(2) Diluted	32.09	25.30	184.05

Note

1 The financial results for the quarter and year ended 31-12-2025 have been reviewed by the Statutory Auditors as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2 There is no reportable separate segment.

3 Previous year/quarter figures have been regrouped or rearranged wherever necessary.

For and on behalf of the Board of Directors

CLS Limited

(Binay Chandra Jha)
Director
Director
DIN:08936938

Date :- 08.06.2026
Place:- Kolkata

AJIT KUMAR & CO.
FRN 317***E
CHARTERED ACCOUNTANTS