

ASHOK R. MAJETHIA

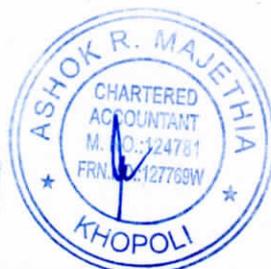
B.Com. F.C.A
CHARTERED ACCOUNTANT

Ashok R. Majethia & Co.
Chartered Accountants
Utsav Complex,
Office No. 7, Bazar Peth,
Dist. Raigad, Khopoli – 410 203
Tel: - (02192) 269908
Mobile: - 9404711539 / 9372169952
Email: - ashokmajethia@redifmail.com

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND YEAR TO DATE UNAUDITED STANDLONE IND-AS FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATION 2015, AS AMENDED.

To,
The Board of Directors,
CLC Industries Limited
(Formerly known as Spentex Industries Limited)
CIN: L74899DL1991PLC138153
Chhatrapati Sambhajinagar

1. We have reviewed the accompanying standalone statement of unaudited financial results of **CLC Industries Limited** for the quarter ended 30th June 2025 ('The Statement') being submitted by the Company pursuant to the requirements of regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation 2015 as modified.
2. This standalone statement which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with Ind-AS 34- 'Interim Financial Reporting' prescribed under section 133 of the Companies Act., 2013 read with relevant rules issued there under and other recognized accounting practices and policies generally accepted in India. Our responsibility is to issue a report on these standalone statements based on our review.
3. We conducted our review of the standalone Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", 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 standalone statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all



significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying standalone statement of unaudited financial results prepared in accordance with applicable accounting standards specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules made thereunder and other accounting principles generally accepted in India 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 material misstatement.



For Ashok R Majethia
Chartered Accountants
FRN: 127769W

Ashok Majethia
Proprietor
M No: 124781

UDIN: 25124781BMILIQ7011

Place: Khopoli Dist, Raigad
Dated: 13th August, 2025

CLC Industries Limited

CIN: L74899DL1991PLC138153

Registered Office/Correspondence Address : 318, N-3, CIDCO, Jalna Road, Chhatrapati Sambhajnagar, Maharashtra, India, 431001

Website: www.clcindia.com ; Email ID: companysecretary@clcindustries.com ; Phone No.: 0240-6608636

Statement of Standalone Unaudited Financial Results for the Quarter Ended on 30th June, 2025

(₹ in Lakhs except per share data)

Sr. No.	Particulars	Quarter Ended on			
		30.06.2025		31.03.2025	
		(Unaudited)	(Unaudited)	(Audited)	(Audited)
	Income-				
I	Revenue from Operations	16,758.81	-	5,555.90	6,162.30
II	Other Income	97.73	7.82	119.34	1,045.55
III	Total Income (I+II)	16,856.54	7.82	5,675.23	7,207.85
IV	Expenses-				
	Cost of Materials Consumed	1,842.47	-	2,881.67	3,721.69
	Purchases of Stock-in-Trade	14,654.95	-	2,309.11	2,324.78
	Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	(192.13)	-	(458.46)	(848.89)
	Employee Benefits Expenses	47.86	21.13	105.23	147.04
	Finance Costs	124.33	110.82	233.85	329.20
	Depreciation and Amortization Expense	88.98	98.72	267.84	350.53
	Other Expenses	674.74	16.24	743.14	1,101.64
	Total Expenses (IV)	17,241.20	246.91	6,082.38	7,126.00
V	Profit/(Loss) before exceptional items, extra-ordinary items and tax (III-IV)	(384.66)	(239.09)	(407.14)	81.85
VI	Exceptional Items/Extra-Ordinary Items	-	-	4,706.67	4,706.67
VII	Profit/(Loss) before tax (V+VI)	(384.66)	(239.09)	(5,113.81)	(4,624.82)
VIII	Tax Expenses				
	(1) Current Tax	-	-	-	-
	(2) Deferred Tax	-	-	-	-
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	(384.66)	(239.09)	(5,113.81)	(4,624.82)
X	Other Comprehensive Income				
	(A) Items that will not be reclassified to Profit or Loss - Changes in fair value of FVTOCI Equity Instruments (Net of taxes)	0.05	-	0.03	0.03
	(B) Items that will be reclassified to Profit or Loss (Net of taxes)	-	-	-	-
XI	Total Comprehensive Income for the period (IX+X) (Comprising Profit/(Loss) and Other Comprehensive Income for the period)	(384.61)	(239.09)	(5,113.78)	(4,624.78)
XII	Paid-up Equity Share Capital (Face value of ₹ 10/- each)	1,039.47	1,039.47	1,039.47	1,039.47
XIII	Other Equity as per Balance Sheet				(38.52)
XIV	Earnings per Equity Share (Face Value of ₹ 10/-) (for continuing operations): (Not Annualised for the Quarter)				
	(1) Basic	(3.70)	(2.30)	(49.20)	(44.49)
	(2) Diluted	(3.70)	(2.30)	(49.20)	(44.49)
	(2) Before Extra-Ordinary Items	(3.70)	(2.30)	(3.92)	0.79

Notes:

- The figures for the corresponding previous period/year have been re-grouped/re-classified/re-casted/re-arranged wherever considered necessary, to correspond with the current period/year's disclosures.
- The aforesaid unaudited standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 13th August, 2025 and have been reviewed by the Statutory Auditors' of the Company. The Statutory Auditors' have expressed an unmodified opinion on the aforesaid results.
- These standalone financial results of the Company have been prepared in accordance with the recognition and measurement principles as laid down in Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
- There is only one reportable segment for the Company i.e. Trading and Manufacturing of Cotton Bales and Cotton Yarn in terms of Ind AS-108.
- Investor complaints - Opening Balance - NIL, Received and Solved - NIL, Closing Balance - NIL.

ASHOK R. MAJETHIA & CO.
Chartered Accountants

ASHOK R. MAJETHIA
PROPRIETOR

MEMBERSHIP NO. 124781



For & on Behalf of the Board of Directors of
CLC Industries Limited

Bhupendrasingh Rajpal
Chairman

DIN: 00311202

Place: Chhatrapati Sambhajnagar

Date: 13.08.2025.

Vdin :- 25124781 BMZL I 97011

CLC INDUSTRIES LIMITED

(Formally known as Spentex Industries Limited)



Declaration of Limited Review Report with un-modified opinion

We, hereby declare that the Auditor's Limited Review Report for the first quarter and three months ended 30th June, 2025 contain un-modified opinion.

1351007

(Bhupendra Singh Rajpal)
Chairman
DIN-00311202

(Shrutisheel Jhanwar)
Chief Financial Officer
DIN-03582803

Place: Chh.Sambhajinagar
Date: 13.8.2025

CFO CERTIFICATE

Pursuant to Regulation 33(2)(a) of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

To,
The Board of Directors,
CLC INDUSTRIES LIMITED
Chh.Sambhajinagar.

I, the Undersigned, in my respective capacity as Chief Financial Officer of the Company to the best of my knowledge and belief certify that the un-audited financial results for the Quarter ended 30th June, 2025 do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.

With regards
Yours truly,



(Shrutisheel Jhanwar)
Chief Financial Officer

Place: Chh.Sambhajinagar
Date: 13.8.2025