CLC Industries Limited
(Formerly known as Spentex Industries Limited)
Registered Office : A-60, Okhla Industrial Area, Phase II, New Delhi, Delhi, India, 110020.
Correspondence Address : 318, N-3, CIDCO, Jalna Road, Aurangabad, Maharashtra, India, 431001
Website: www.clcindia.com ; Email ID: companysecretary@clcindustries.com ; Phone No.: 0240-6608636
CIN: L74899DL1991PLC138153

Statement of Standalone Unaudited Financial Results for the Quarter and Half Year Ended on 30th September, 2024

(₹ in Lakhs except per share data)

Sr. No.	Particulars	Quarter Ended on			Half-Year Ended on		Year Ended on
		Three Months ended on	Preeceding Three Months ended on	Correspondi ng Three Months ended on	Six Months ended on	Correspondi ng Six Months ended on	
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income-						
I	Revenue from Operations	434.16	-	-	434.16	-	-
II	Other Income	75.79	7.82	5.86	83.61	280.86	789.34
III	**Total Income (I+II)**	**509.96**	**7.82**	**5.86**	**517.78**	**280.86**	**789.34**
IV	**Expenses-**						
	Cost of Materials Consumed	123.94	-	-	123.94	-	-
	Purchases of Stock-in-Trade	419.85	-	-	419.85	-	-
	Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	(159.00)	-	-	(159.00)	-	-
	Employee Benefits Expenses	31.59	21.13	16.50	52.72	16.80	32.70
	Finance Costs	85.72	110.82	-	196.54	-	370.72
	Depreciation and Amortization Expense	85.88	98.72	280.32	184.60	557.60	1,001.72
	Other Expenses	671.72	16.24	151.06	687.96	177.40	2,701.58
	Total Expenses (IV)	**1,259.70**	**246.91**	**447.89**	**1,506.61**	**751.80**	**4,106.72**
V	**Profit/(Loss) before exceptional items, extra-ordinary items and tax (III-IV)**	**(749.74)**	**(239.09)**	**(442.03)**	**(988.84)**	**(470.94)**	**(3,317.38)**
VI	Exceptional Items/Extra-Ordinary Items	3,977.59	-	-	3,977.59	-	-
VII	**Profit/(Loss) before tax (V+VI)**	**(4,727.33)**	**(239.09)**	**(442.03)**	**(4,966.43)**	**(470.94)**	**(3,317.38)**
VIII	**Tax Expenses**						
	(1) Current Tax	-	-	-	-	-	110.69
	(2) Deferred Tax	-	-	-	-	-	-
IX	**Profit/(Loss) for the period from continuing operations (VII-VIII)**	(4,727.33)	(239.09)	(442.03)	(4,966.43)	(470.94)	(3,428.07)
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)	-	-	-	-	-	0.35
	(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)**	**(4,727.33)**	**(239.09)**	**(442.03)**	**(4,966.43)**	**(470.94)**	**(3,427.73)**
XII	**Paid-up Equity Share Capital (Face value of ₹ 10/ - each)**	1,039.47	1,039.47	8,977.20	1,039.47	8,977.20	1,039.47
XIII	**Other Equity as per Balance Sheet**	-	-	-	-	-	4,584.36
XIV	**Earnings per Equity Share (Face Value of ₹ 10/-) (for continuing operations): (Not Annualised for the Quarter/Half-Year)**						
	(1) Basic	(45.48)	(2.30)	(0.49)	(47.78)	(0.52)	(4.97)
	(2) Diluted	(45.48)	(2.30)	(0.49)	(47.78)	(0.52)	(4.97)

Notes:

1. 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 12th November, 2024 and have been reviewed by the Statutory Auditors' of the Company. The Statutory Auditors' have expressed a modified opinion on the aforesaid results.

2..The company has started trial production on 11.09.2024 at its manufacturing plant situated at D-48, Baramati MIDC, Baramati, Pune – 413133, Maharashtra.

3.In the absence of requisite details available with the company in respect of Balance Receivable from Government Authorities/Departments of Rs.3,854.76 Lakhs and Security Deposit of Rs.122.84 Lakhs, the same are provided in the accounts.

4.Deferred Tax Asset/Liability, as the case may be, effect shall be given at the yearend in the books of accounts.

5. There is one shareholder investor complaint received during the period under review which has been disposed in the quarter ended on December,2024.

6.The figures for the corresponding previous period/year have been re-grouped/re-classified/re-casted/re-arranged wherever considered necessary, to make them comparable with the current period/year's figures.

ASHOK R. MAJETHIA & CO.
Chartered Accountants

For & on Behalf of the Board of Directors of
CLC Industries Limited
(Formerly known as Spentex Industries Limited)

CLC INDUSTRIES LIMITED

Bhupendrasingh Rajpal
Chairman
DIN: 00311202

Place: Chhatrapati Sambhajinagar (Aurangabad)
Date: 12.11.2024.

ASHOK R. MAJETHIA
PROPRIETOR
MEMBERSHIP NO. 124781

Udin:- 24124781BKFTWG7164
12/11/2024

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Standalone Unaudited Statement of Cash Flows as at 30th September, 2024

(₹ in Lakhs)

Particulars	Half-Year Ended on 30.09.2024	Year Ended on 31.03.2024
	Unaudited	Audited
CASH INFLOW FROM OPERATING ACTIVITIES-		
Profit/(Loss) before tax	(4,966.43)	(3,428.07)
Adjustments to reconcile profit before tax to cash provided by operating activities-		
Depreciation and Amortisation Expenses	184.60	1,001.72
Finance Costs	196.54	370.72
Provision for Doubtful Advances/Balances	3,977.59	-
Obselete Property, Plant & Equipment Written Off	336.43	-
Interest and Dividend Income	(10.98)	(22.66)
Profit on Sale of Property, Plant & Equipments'	(33.18)	-
Loss on Sale of Property, Plant & Equipments'	243.29	-
Cash Flow from Operating Activities Before Changes in Working Capital	**(72.15)**	**(2,078.29)**
Working Capital Adjustments:		
Decrease /(Increase) in Inventories	(625.38)	465.99
Decrease /(Increase) in Trade Receivables	(449.36)	915.37
Decrease/(Increase) in Other Current & Non-Current Financial Assets	(124.00)	1,490.50
Decrease/(Increase) in Other Current & Non-Current Assets	(141.37)	1,404.87
Increase/(Decrease) in Short Term Borrowings	487.96	(53,550.82)
Increase/(Decrease) in Trade Payables	877.57	(6,681.30)
Increase/(Decrease) in Financial Liabilities	228.02	71,818.04
Increase/(Decrease) in Other Liabilities & Provisions	(92.78)	(14,443.97)
Income Taxes Paid	-	108.19
NET CASH GENERATED BY OPERATING ACTIVITIES	**88.52**	**(551.42)**
CASH FLOWS FROM INVESTING ACTIVITIES-		
Payment towards Purchase of Property, Plant & Equipments'	(358.41)	(237.04)
Sale of Property, Plant & Equipments'	98.50	-
Receipt towards Slump Sale Consideration in terms of the Resolution Plan as approved by the Adjudicating Authority	-	5,900.97
Loans & Advances	-	75.12
Interest and Dividend Received	10.98	22.66
NET CASH PROVIDED BY/(USED IN) INVESTING ACTIVITIES	**(248.93)**	**5,761.71**
CASH FLOWS FROM FINANCING ACTIVITIES-		
Infusion/(Repayment) of Long-Term Borrowings	341.16	3,492.86
Reduction in Share Capital	-	(8,925.23)
Issue of Share Capital	-	987.49
Finance Costs	(196.54)	(370.72)
NET CASH GENERATED BY FINANCING ACTIVITIES	**144.62**	**(4,815.60)**
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	**(15.79)**	**394.69**
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	583.99	189.30
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	**568.20**	**583.99**
	-	-

Notes:
1) Figures in bracket represents outflows.
2) The Statement of Cash Flows as given above has been prepared under indirect method as set out in Ind-AS 7 on "Statement of Cashflows".

For & on Behalf of the Board of Directors of
CLC Industries Limited
(Formerly known as Spentex Industries Limited)

CLC INDUSTRIES LIMITED

Bhupendrasingh Rajpal
Chairman

DIN: 00311202

ASHOK R. MAJETHIA & CO.
Chartered Accountants

ASHOK R. MAJETHIA
PROPRIETOR
MEMBERSHIP NO. 12478

Place: Chhatrapati Sambhajinagar (Aurangabad)

Date: 12.11.2024.

Udin:- 24124781BKFTWG7164

12/11/2024

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Unaudited Standalone Balance Sheet as at 30th September, 2024

(₹ in Lakhs)

Sr. No.	Particulars	Half-Year Ended on 30.09.2024	Year Ended on 31.03.2024
		Unaudited	Audited
I.	**ASSETS**		
A	**NON-CURRENT ASSETS**		
(a)	Property, Plant and Equipment	3,770.32	4,590.73
(b)	Capital Work-In-Progress	602.22	253.03
(c)	Other Intangible Assets	-	-
(d)	Right of Use Asset	-	-
(e)	Investments in Subsidiaries, Joint Ventures and Associates	-	-
(f)	Financial Assets		
	(i) Investments	0.88	0.88
	(ii) Loans and advances	-	-
	(iii) Other Financial Assets	248.19	124.19
(g)	Other Non-Current Assets	34.59	9.82
	Total Non - Current Assets	**4,656.21**	**4,978.65**
B	**CURRENT ASSETS**		
(a)	Inventories	625.38	-
(b)	Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade Receivables	449.36	-
	(iii) Cash and Cash Equivalents	568.19	583.99
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans	-	-
	(vi) Other Financial Assets	-	-
(c)	Current Tax Assets (Net)	3.62	2.52
(d)	Other Current Assets	147.50	4,009.60
	Total - Current Assets	**1,794.06**	**4,596.11**
	Total Assets	**6,450.26**	**9,574.76**
II.	**EQUITY AND LIABILITIES**		
	EQUITY		
(a)	Equity Share Capital	1,039.47	1,039.47
(b)	Other Equity	(382.07)	4,584.36
	Total - Equity	**657.40**	**5,623.83**
	LIABILITIES		
A	**NON-CURRENT LIABILITIES**		
(a)	Financial Liabilities		
	(i) Borrowings	3,834.01	3,492.86
	(ii) Lease Liabilities	-	-
	(iii) Other Financial Liabilities	-	-
(b)	Provisions	3.36	1.71
(c)	Deferred Tax Liabilities (Net)	-	-
(d)	Other Non-Current Liabilities	-	-
	Total Non - Current Liabilities	**3,837.37**	**3,494.57**
B	**CURRENT LIABILITIES**		
(a)	Financial Liabilities		
	(i) Borrowings	487.96	-
	(ii) Trade Payables		
	- Total outstanding dues of Micro and Small Enterprises	52.65	70.03
	- Total outstanding dues of other than Micro and Small Enterprises	1,067.60	172.64
	- Bills Payable	-	-
	(iii) Lease Liabilities	-	-
	(iv) Other Financial Liabilities	228.02	-
(b)	Provisions	33.24	-
(c)	Current Tax Liabilities (Net)	-	-
(d)	Other Current Liabilities	86.02	213.68
	Total - Current Liabilities	**1,955.49**	**456.35**
	Total Equity and Liabilities	**6,450.26**	**9,574.76**

For & on Behalf of the Board of Directors of
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CLC INDUSTRIES LIMITED

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Chairman
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