CLC INDUSTRIES LIMITED

(Formerly known as Spentex Industries Limited)

5th March, 2025

To,

National Stock Exchange of India Limited	**BSE Limited**
Exchange Plaza,	Listing Compliance Department
Bandra Kurla Complex,	Floor 25, P J Towers,
Bandra (East), Mumbai – 400051	Dalal Street, Mumbai – 400001
Maharashtra, India.	Maharashtra, India.
Symbol: SPENTEX	**Scrip Code:** 521082

Dear Sir / Madam,

Sub: Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024

Please find attached herewith the Integrated Filing (Financial) of CLC Industries Limited ('Company') for the quarter and nine months ended December 31, 2024.

This disclosure is being made in compliance with the SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with Circular No. 20250102-4 issued by BSE Limited and Circular No. NSE/CML/2025/02 issued by the National Stock Exchange of India Limited, both circulars even dated January 2, 2025.

This is for your information and records.

Thanking you.

Yours Faithfully,

For CLC Industries Limited

KOYAL GEHANI

Digitally signed by KOYAL GEHANI
DN: c=IN, o=Personal, 2.5.4.20=88252aa0b4b6d502defe9916551a8cc0ba4ba866951d5f34d5a429f15c195ea2, postalCode=431001, st=Maharashtra, serialNumber=31a74fa71a2eb092486adbc8980137bafe05bb840a48a0f1f1008636f80d1142, cn=KOYAL GEHANI
Date: 2025.03.05 15:27:57 +05'30'

Koyal Gehani
Company Secretary & Compliance Officer
Membership No-A-45277

Place: Chh. Sambhajinagar(Aurangabad)

Registered Office: A-60, Okhla INDL Area Phase II, New Delhi, India, 110020
Correspondence Address: 318, N-3, CIDCO, Jalna Road, Aurangabad-431003, Te1.0240-6608663
Phone: +91-240 6608636/2473363| **Fax:** +91-240 2473563 |
Email Id: companysecreatary@clcindustries.com
Website: www.clcindiacom |**CIN:** L74899DL1991PLC138153

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
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)
New Delhi

1. We have reviewed the accompanying standalone statement of unaudited financial results of **CLC Industries Limited** (CIN: **L74899DL1991PLC138153**) (the company) for the quarter ended 31st December 2024 and year to date results for the period 1st April 2024 to 31st December 2024 ('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 amended (Listing Regulations).

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 (the Act) 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 financial 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 financial 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

ASHOK R. MAJETHIA CHARTERED ACCOUNTANT M. NO. 124781 FRN.NO.:127769W KHOPOLI

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 s 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, except as mentioned in para 5 below in the Basis for qualified opinion, 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.

5. Basis for audit qualification:

   a.) No confirmation of fixed deposits of Rs. 11.17 Lakhs was made available to us.

   b.) The balances of bank balances including fixed deposits, Trade Payable, Employees, current and non-current Loans and Advances, and Liabilities are subject to confirmations and reconciliation.

For Ashok R Majethia & Co
Chartered Accountants
FRN: 127769W

ASHOK R. MAJETHIA
CHARTERED ACCOUNTANT
M. NO.:124781
FRN.NO.:127769W
KHOPOLI

Ashok R Majethia
Proprietor
M No: 124781
UDIN: 25124781BMILIB6198

Place: Khopoli, Dist. Raigad
Dated: 22nd January 2025

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 Nine Months Ended on 31st December, 2024

(Rs. In Lakhs except per share data)

Sr. No.	Particulars	Quarter Ended on			Nine Months ended on		Year Ended on
		Three Months ended on	Preeceding Three Months ended on	Corresponding Three Months ended on	Nine Months ended on	Corresponding Nine Months ended on	
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income-						
I	Revenue from Operations	606.40	434.16	-	1,040.57	-	-
II	Other Income	926.21	75.79	5.22	1,009.82	286.08	789.34
III	**Total Income (I+II)**	**1,532.62**	**509.96**	**5.22**	**2,050.39**	**286.08**	**789.34**
IV	**Expenses-**						
	Cost of Materials Consumed	840.02	123.94	-	963.96	-	-
	Purchases of Stock-In-Trade	15.67	419.85	-	435.52	-	-
	Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	(390.43)	(159.00)	-	(549.43)	-	-
	Employee Benefits Expenses	41.81	31.59	2.19	94.54	18.99	32.70
	Finance Costs	95.35	85.72	-	291.90	-	370.72
	Depreciation and Amortization Expense	82.69	85.88	262.81	267.29	820.41	1,001.72
	Other Expenses	358.51	671.72	42.57	1,046.47	219.97	2,701.58
	Total Expenses (IV)	**1,043.62**	**1,259.70**	**307.57**	**2,550.23**	**1,059.37**	**4,106.72**
V	**Profit/(Loss) before exceptional items, extra-ordinary items and tax (III-IV)**	**488.99**	**(749.74)**	**(302.35)**	**(499.84)**	**(773.29)**	**(3,317.38)**
VI	Exceptional Items/Extra-Ordinary Items	-	3,977.59	-	3,977.59	-	-
VII	**Profit/(Loss) before tax (V+VI)**	**488.99**	**(4,727.33)**	**(302.35)**	**(4,477.44)**	**(773.29)**	**(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)**	488.99	(4,727.33)	(302.35)	(4,477.44)	(773.29)	(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)**	**488.99**	**(4,727.33)**	**(302.35)**	**(4,477.44)**	**(773.29)**	**(3,427.72)**
XII	**Paid-up Equity Share Capital (Face value of ₹ 10/- each)**	1,039.47	1,039.47	1,039.47	1,039.47	1,039.47	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/Nine Months)**						
	(1) Basic	4.70	(45.48)	(0.82)	(43.07)	(2.07)	(4.97)
	(2) Diluted	4.70	(45.48)	(0.82)	(43.07)	(2.07)	(4.97)

ASHOK R. MAJETHIA
CHARTERED ACCOUNTANT
FRN.NO.: 127769W
KHOPOLI

Notes:

1.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.

2.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 22nd January, 2025 and have been reviewed by the Statutory Auditors' of the Company. The Statutory Auditors' have expressed a modified opinion on the aforesaid results.

3.There is only one reportable segment for the company i.e. manufacturing of yarn in terms of Ind AS-108.

4.The company started commercial production on 14.10.2024 at its manufacturing plant situated at D-48, Baramati MIDC, Baramati, Pune – 413133, Maharashtra.

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

6.There are no shareholder investor complaints received during the period under review.

7.The company has sold it's registered office situated at A-60, Okhla Industrial Area, Phase II, New Delhi, Delhi, India, 110020 on 27.12.2024 & the same office has been taken on rent for usage as registered office. Gain on disposal of such registered office has been booked under 'Other Income'.

8.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.

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

CLC INDUSTRIES LIMITED INDIA

Bhupendrasingh Rajpal
Chairman
DIN: 00311202

ASHOK R. MAJETHIA & CO.
Chartered Accountants

Place: Chhatrapati Sambhajinagar (Aurangabad)
Date: 22.01.2025.

ASHOK R. MAJETHIA
PROPRIETOR
MEMBERSHIP NO. 124781

Udin 25124781BMILIB6198

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – Not Applicable

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES – Not Applicable, No default

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – Not Applicable for the quarter ended December 31, 2024

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – Statutory Auditors has given Limited Review Report with the modified opinion for the quarter ended December 31, 2024. For your perusal, attaching herewith the Statement on impact of audit qualifications for the December quarter as **Annexure 'B'**.

CLC INDUSTRIES LIMITED

(Formerly known as Spentex Industries Limited)

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Statement on Impact of Audit Qualifications (for limited review report with modified conclusion) submitted by M/s. CLC Industries Ltd. for the quarter ended on 31st December, 2024 on the Standalone Unaudited Financial Results

I.

(Rs. in lakhs except for earnings per share)

Sr. No.	Particulars	Reviewed Figures (as reported before adjusting for qualifications)	Adjusted Figures (reviewed figures after adjusting for qualifications)
1.	Turnover / Total income	1,532.62	1,532.62
2.	Total Expenditure	1,043.62	1,054.79
3.	Net Profit/(Loss)	488.99	477.82
4.	Earnings Per Share (In Rs.) – Basic & Diluted.	4.70	4.60
5.	Total Assets	11,927.04	11,938.21
6.	Total Liabilities	10,773.96	10,773.96
7.	Net Worth	11,927.04	11,938.21
8.	Any other financial item(s) (as felt appropriate by the management)	None	None

II. Audit Qualification (each audit qualification separately):

1. **Details of Audit Qualification:**
   a. No confirmation of fixed deposits of Rs. 11.17 Lakhs was made available to us.
   b. The balances of bank balances including fixed deposits, Trade Payable, ex-Employees, current and non-current Loans and Advances, and Liabilities are subject to confirmations and reconciliation.

2. **Type of Audit Qualification:** Qualified opinion from a & b.

3. **Frequency of qualification:** Appeared third time for item a & b in the current financial year.

4. **For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:** Not Applicable.

5. **For Audit Qualification(s) where the impact is not quantified by the auditor:**
   i. **Management's estimation on the impact of audit qualification: Replies to qualification:**

Qualification	Management Response
No confirmation of fixed deposits of Rs. 11.17 Lakhs was made available to us.	Fixed deposit receipt lying with RP, as he is responsible for making payment, we shall get copies from him. At the same time, we are keeping follow up with State Bank of India as well.

Registered Office: A-60, Okhla INDL Area Phase II, New Delhi, India, 110020
Phone: +91-240 6608636/2473363 | **Fax:** +91-240 2473563 |
Email Id: companysecretray@clcindustries.com
Website: www.clcindia.com
| **CIN:** L74899DL1991PLC138153

ii. If management is unable to estimate the impact, reasons for the same: Replies to qualification:

Qualification	Management Response
The balances of bank balances including fixed deposits, Trade Payable, ex-Employees, current and non-current Loans and Advances, and Liabilities are subject to confirmations and reconciliation.	We don't have address, but still try to get address from Software through RP office, and through Bank in case of Fixed deposit. Further, we have reconciliation with them but no written confirmation. Further there will not be any financial impact. Although, as per NCLT order, Company's liability is limited to the payment consideration, if any liability on account of ex-employees and others may arise RP/Secured financial creditors will be sole responsible to honour it.

iii. Auditors' Comments on (i) or (ii) above: The Auditor has following further comments in respect of management replies:

a. The details including name, address, year etc regarding balances of bank balances including fixed deposits, Trade Payable, ex-Employees, current and non-current Loans and Advances, and Liabilities are not found on records, as such there will be impact on the profitability, which is presently not ascertainable.

b.

III. Signatories:

Signed By-

Chairman	Mr. Bhupendra Singh Rajpal Place: Chh. Sambhajinagar
Managing Director	Mr. Sanchit Bhupendra Singh Rajpal Place: Chh. Sambhajinagar

CLC INDUSTRIES LIMITED

(Formerly known as Spentex Industries Limited)

Whole Time Director & CFO	Mr. Shrutisheel Jhanwar Place: Chh. Sambhajinagar
Audit Committee Chairman	Mr. Gautam Nandawat Place: Chh. Sambhajinagar
Statutory Auditors	Ashok R. Majethia & Co. Chartered Accountants ICAI Firm's Registration No.: **127769W** Mr. Ashok Majethia Membership No.: 124781 Place: Khopoli Dist, Raigad

ASHOK R. MAJETHIA CHARTERED ACCOUNTANT M. NO.:124781 FRN.NO.:127769W KHOPOLI

Date: 22.01.2025

Place: Chh. Sambhajinagar

Registered Office: A-60, Okhla INDL Area Phase II, New Delhi, India, 110020
Phone: +91-240 6608636/2473363 | **Fax:** +91-240 2473563 |
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