

ASHOK R. MAJETHIA

B.Com. F.C.A
CHARTERED ACCOUNTANT

Ashok R. Majethia & Co.
Chartered Accountants
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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: L74899MH1991PLC457161
Chhatrapati Sambhajinagar

1. We have reviewed the accompanying standalone statement of unaudited financial results of **CLC Industries Limited** (CIN: L74899MH1991PLC457161) for the quarter ended 30th September 2025 and year to date results for the period 1st April 2025 to 30th September 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 R. Majethia

**Ashok Majethia
Proprietor
M No: 124781
UDIN: 25124781BMILKP4854**

**Place: Khopoli Dist, Raigad
Dated: 14/11/2025**

CLC Industries Limited
CIN: L74899MH1991PLC457161

Registered Office : Plot no 318, N-3, CIDCO, Jaina Road, Chhatrapati Sambhajnagar, Maharashtra, India, 431001
Website: www.clcindia.com ; Email ID: companysecretary@clcindustries.com ; Phone No.: 0240-6608636

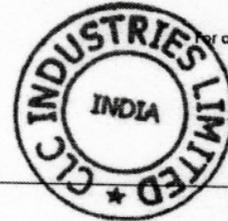
Statement of Standalone Unaudited Financial Results for the Quarter and Half Year Ended on 30th September, 2025

PARTICULARS	Rs. in Lakhs					
	Quarter Ended			Half Year Ended		Year ended 31-03-2025 (Audited)
	Three Months ended on	Preeceding Three Months ended on	Corresponding Three Months ended on	Six Months ended on	Corresponding Six Months ended on	
	30-09-2025 (Unaudited)	30-06-2025 (Unaudited)	30-09-2024 (Unaudited)	30-09-2025 (Unaudited)	30-09-2024 (Unaudited)	
I Income						
Revenue from operations						
Other income	15,220.00	16,758.81	434.16	31,978.81	434.16	6,162.30
Total income from operations	163.90	97.73	75.79	261.63	83.61	1,045.55
II Expenses						
Cost of Materials Consumed	1,833.99	1,842.47	123.94	3,676.46	123.94	3,721.69
Purchases/Production Expenses	12,431.47	14,654.95	419.85	27,086.42	419.85	2,324.78
Change in Inventories	13.50	(192.13)	(159.00)	(178.63)	(159.00)	(848.89)
Employee benefit expenses	48.59	47.86	31.59	96.46	52.72	147.04
Finance costs	137.06	124.33	85.72	261.38	196.54	329.20
Depreciation and amortization expenses	95.61	88.98	85.88	184.59	184.60	350.53
Other expenses	820.67	674.74	671.72	1,495.41	687.96	1,101.64
Total expenses	15,380.89	17,241.20	1,259.70	32,622.09	1,506.61	7,126.00
III Profit/(Loss) before exceptional items and tax	3.01	(384.66)	(749.75)	(381.65)	(988.84)	81.85
IV Exceptional items						
V Profit/(Loss) before tax	3.01	(384.66)	(749.75)	(381.65)	(988.84)	81.85
VI Tax Expenses						
a) Current tax	-	-	-	-	-	-
b) Income tax prior year	-	-	-	-	-	-
b) Deferred tax	-	-	-	-	-	-
Total tax expenses	-	-	-	-	-	-
VII Net Profit/(Loss) for the period/year	3.01	(384.66)	(749.75)	(381.65)	(988.84)	81.85
VIII Other comprehensive Income (net of tax)						
(A) Items that will not be reclassified to profit or loss - Changes in fair value of FVTOCI Equity Instruments (Net of taxes)	0.04	0.05	-	0.09	-	0.03
(B) Items that will be reclassified to profit or loss (Net of taxes)	-	-	-	-	-	-
IX Total comprehensive income for the period/year (VII+VIII)	3.04	(384.61)	(749.75)	(381.56)	(988.84)	81.88
X Paid-up equity share capital (Face value of INR 10/- each)	1,039.47	1,039.47	1,039.47	1,039.47	1,039.47	1,039.47
XI Other equity (excluding revaluation reserve)						
XII EPS In Rs. (Face Value of Rs.10/- each)*						
-Basic	0.03	(3.70)	(45.48)	(3.67)	(47.78)	(44.49)
-Diluted	0.03	(3.70)	(45.48)	(3.67)	(47.78)	(44.49)
-Before Extra-Ordinary Items	0.03	(3.70)	(7.21)	(3.67)	(9.51)	0.79
*not annualised						

Notes

- 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 14th November, 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.
- 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.

Place: Chhatrapati Sambhajnagar
Date: 14.11.2025



For and on behalf of Board of Directors
CLC Industries Limited
Bhupendrasingh Rajpal
Chairman
DIN: 00311202

ASHOK R. MAJETHIA & CO.
Chartered Accountants
ASHOK R. MAJETHIA
PROPRIETOR
MEMBERSHIP NO. 124781



UOIN:- 25124781BMILK P4854

CLC Industries Limited

Registered Office : Plot no 318, N-3, CIDCO, Jalna Road, Chhatrapati Sambhajinagar, Maharashtra, India, 431001

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

Standalone Unaudited Statement of Cash Flows for the half year ended on 30th September, 2025

	Half Year ended 30-09-2025 (Unaudited)	Rs. in Lakhs Year ended 31-03-2025 (Audited)
A. Cash flow from operating activities		
Net profit before tax		(4,624.82)
Adjustments for:	(381.65)	
Depreciation & Amortisation		-
Interest paid / Financial Charges	184.59	350.53
Loss on sale of fixed assets	261.38	329.20
Gratuity Expenses	-	334.20
Asset discarded	1.42	-
Gain on Transfer of Fixed Assets	1.67	369.88
Re-statement of cost of Leasehold Land	(2.07)	(972.12)
Interest Received	-	(12.47)
Operating profit before working capital changes	(38.13)	(32.44)
Adjustments for changes in working capital:	27.20	(4,258.03)
(Increase)/ Decrease in Inventories		(2,076.66)
(Increase)/ Decrease in Receivables	806.50	(2,072.75)
(Increase)/ Decrease in current - non current other assets	1,003.49	4,050.04
Increase/ (Decrease) in Payables	(23.91)	2,788.25
Increase/ (Decrease) in other current and non current liabilities	209.44	6.73
(Increase)/ Decrease in Other Current & non-current Financial Asset	154.36	(612.99)
Increase/ (Decrease) in Other Current & non-current Financial Liabilities	(2,823.85)	-
Increase/ (Decrease) in Current Provisions	(7.57)	0.20
Increase/ (Decrease) in Non-Current Provisions	-	0.30
Operating profit after working capital changes		
Income tax refund received / (Tax paid)	(654.33)	(2,174.90)
Net cash from operating activities (A)	(654.33)	(2,174.90)
B. Cash flow from investing activities		
Purchase of property, plant and equipmnets		(662.68)
Sale of property, plant and equipmnets	(48.20)	-
Refirement of Assets (Net)	80.75	1,130.25
Interest income	-	32.44
Net cash used in investing activities (B)	38.13	500.01
C. Cash flow from financing activities		
Proceeds from /(Payment to) Non-current Term Loan		1,967.67
Proceeds from /(Payment to) Short Term Loan	(1,269.40)	-
Financial Cost	2,154.94	(329.20)
Net cash used in financing activities (C)	(261.38)	1,638.47
Net Decrease in Cash and Cash Equivalents (A+B+C)	624.16	40.51
Cash and cash equivalents at the beginning of the year	40.51	(36.42)
Cash and cash equivalents at the end of the year	547.56	583.99
Net Decrease in Cash and Cash Equivalents (A+B+C)	588.07	547.56
	40.51	(36.42)

Notes:

- The figures have been regrouped/ rearranged wherever necessary
- The figures in bracket indicate cash outflow

ASHOK R. MAJETHIA & CO.
Chartered Accountants

ASHOK R. MAJETHIA
PROPRIETOR
MEMBERSHIP NO. 124781



For and on behalf of Board of Directors
CLC Industries Limited

Bhupendrasingh Rajpal
Chairman

DIN: 00311202

Plac Chhatrapati Sambhajinagar
Dat: 14.11.2025

UDIN:- 25124781BMILKP4854

CLC Industries Limited

Registered Office : Plot no 318, N-3, CIDCO, Jalna Road, Chhatrapati Sambhajnagar, Maharashtra, India, 431001

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CIN: L74899MH1991PLC457161

Statement of Unaudited Standalone Assets & Liabilities Statement as at 30th September, 2025

Particulars	Rs. in Lakhs	
	Half-Year Ended on 30.09.2025 (Unaudited)	Year Ended on 31.03.2025 (Audited)
Assets		
I) Non-Current Assets		
a) Property, Plant and Equipment	4,200.83	4,333.73
b) Capital Work in Progress	-	91.37
c) Right of Use Assets	107.35	108.21
d) Intangible Assets	8.41	-
e) Financial Assets	-	-
(i) Investment	-	-
(ii) Loans	1.00	0.92
(iii) Others	-	-
f) Deferred Tax Assets (Net)	270.61	249.97
g) Other Non-current Assets	-	-
		1.83
II) Current Assets	4,588.20	4,786.03
a) Inventories	-	-
b) Financial Assets	1,270.16	2,076.66
(i) Investment	-	-
(ii) Trade Receivables	-	-
(iii) Cash and cash equivalents	1,069.26	2,072.75
(iv) Loans	588.07	547.56
(v) Others	-	-
c) Current Tax Assets (Net)	3,291.16	487.95
d) Other current assets	34.94	19.69
	322.07	311.59
	6,575.66	5,516.19
Total Assets	11,163.86	10,302.22
Equity and Liabilities		
Equity		
a) Equity Share Capital	1,039.47	1,039.47
b) Other Equity	-420.08	-38.52
	619.38	1,000.95
Liabilities		
I) Non-Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	2,974.95	4,244.35
(ii) Trade Payables	-	-
(iii) Other financial liabilities	-	-
b) Provisions	-	-
c) Deferred Tax Liabilities (Net)	2.01	2.01
d) Other Non-Current Liabilities	-	-
	2,976.96	4,246.36
II) Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	3,371.12	1,216.18
(ii) Trade Payables	-	-
(a) Dues of MSME	-	28.11
(b) Dues of Others	-	-
(iii) Other Financial Liabilities	3,240.37	3,002.81
b) Other current liabilities	128.48	136.05
c) Provisions	825.92	671.56
d) Current Tax Liabilities (Net)	1.62	0.20
	7,567.51	5,054.92
Total Equity and Liabilities	11,163.86	10,302.22

ASHOK R. MAJETHIA & CO.

Chartered Accountants

ASHOK R. MAJETHIA

PROPRIETOR

MEMBERSHIP NO. 124781

Place: Chhatrapati Sambhajnagar

Date: 14.11.2025.

UDIN:-25124781BMILKP4854



In Behalf of the Board of Directors of
CLC Industries Limited

Bhupendra Singh Rajpal
Chairman

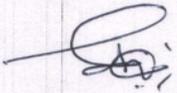
DIN: 00311202

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 September, 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,



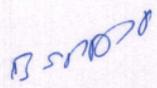
(Shrutisheel Jhanwar)
Chief Financial Officer



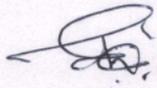
Place: Chh.Sambhajinagar
Date: 14.11.2025

Declaration of Limited Review Report with un-modified opinion

We, hereby declare that the Auditor's Limited Review Report for the Second quarter and half year ended 30th September, 2025 contain un-modified opinion.


(Bhupendra Singh Rana)
Chairman
DIN-00311202




(Shrutisheel Jhanwar)
Chief Financial Officer
DIN-03582803

Place: Chh.Sambhaj inagar
Date: 14.11.2025