Regd. / Corporate / Share Dept. Office:
901/902 Atlanta Centre,Sonawala Road, Opp Udhyog Bhavan,
Goregaon (E), Mumbai 400 063 Tel:91 22 4321 1800 Fax:91 22 4321 1875
Email:clio_infotech@yahoo.com Website :www.clioinfotech.in
CIN No:L65990MH1992PLC067450

CLIO INFOTECH LIMITED

27/05/2024

To,
The Listing Department/
Corporate Compliance Department,
BSE Limited
P.J. Tower, Dalal Street,
Mumbai 400001.

Name and Scrip Code: Clio Infotech Limited & 530839.

Sub: Outcome of the meeting of the Board of Directors of Company held on Monday, 27th May, 2024.

Dear Sir/Madam,

This is to inform that pursuant to Regulation 30(2), 30(6) and Regulation 33(3) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, that the Board of Directors of the Company at its meeting held on Monday, 27th May, 2024 have considered, approve and take on record the following matters, inter alia, others:

1. Audited Financial Results of the company for the Quarter and Year ended 31st March, 2024 were noted and approved.
2. Report from Statutory Auditor on Financial Results for the Financial Year ended on 31st March, 2024 was considered and noted.

We are submitting herewith the Audited Standalone Financial Results alongwith the Auditors' Report of the Company.

Further, pursuant to Regulation 33(3)(d) of SEBI LODR Regulations, we hereby declare that the Statutory Auditors, S. D. Mehta & Co., Chartered Accountants have issued the Audit Reports with unmodified opinion on Standalone Financial Results of the Company for the quarter and year ended on 31st March, 2024.

The meeting commenced at 05:00 p.m. and concluded at 07.00 p.m.

Kindly take the above information on record.

Thanking You,

Yours Faithfully,

For, CLIO INFOTECH LIMITED

NIRAV ROHITKUMAR SHAH

Digitally signed by NIRAV ROHITKUMAR SHAH
DN: c=IN, o=Personal, postalCode=380054, l=Ahmedabad, st=Gujarat, street=B-201, Leela Palak Appartment S.G Highway, Ahmedabad City, Ahmadabad City Gujarat India- 380054- Thaltej, title=6686, 2.5.4.20=789fb67d85734323aeabd6f00dc55187470bf6658645860 1a96c0924a38e33a8, serialNumber=06c7433babfd7e6e68a4dd52de61e67716d79804d72 96c1ea9193944992a7e64, email=dnirav_2006@yahoo.com, cn=NIRAV ROHITKUMAR SHAH
Date: 2024.05.27 18:20:56 +05'30'

NIRAV ROHITKUMAR SHAH
MANAGING DIRECTOR
DIN: 07246610

Encl.: As above.

CLIO INFOTECH LIMITED

CIN : L65990MH1992PLC067450

Registered office : 901-902, Atlanta Centre, Sonawala Lane, Opp Udyog Bhavan, Goregaon (East), Mumbai, Maharashtra, 400063

Statement of Audited Financial Results for the quarter and year ended 31.03.2024

(Rs. in Lacs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-03-2024	31-12-2023	31-03-2023	31-03-2024	31-03-2023
		Audited	Unaudited	Audited	Audited	Audited
	PART I					
I.	Revenue from Operations	8.52	0.00	1.45	14.55	1.84
II.	Other income	2.46	3.99	5.24	16.73	24.73
III.	**Total Revenue (I+II)**	**10.98**	**3.99**	**6.69**	**31.28**	**26.57**
IV.	**Expenses :**					
	(a) Cost of materials consumed	-	-	-	-	-
	(b) Purchases of stock-in-trade	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(0.01)	(0.16)	1.79	2.70	(2.23)
	(d) Employee benefits expenses	-	0.40	0.40	1.19	5.53
	(e) Financial Costs	(24.95)	7.73	8.18	-	46.91
	(f) Depreciation and amortisation expenses	-	-	-	-	-
	(g) Other expenses	19.55	2.19	1.51	25.41	6.50
	Total Expenses (IV)	**(5.42)**	**10.16**	**11.87**	**29.29**	**56.71**
V.	**Profit / (Loss) before exceptional items and tax(III-IV)**	**16.40**	**(6.16)**	**(5.18)**	**1.99**	**(30.14)**
VI	Extraordinary items	(10.50)	1.71	-	-	-
VII	**Profit /(Loss) before tax (V-VI)**	**26.90**	**(7.87)**	**(5.18)**	**1.99**	**(30.14)**
VIII	Tax expense					
	(1) Current tax	-	-	-	-	-
	(2) Deferred Tax	-	-	-	-	-
	(3) Income Tax of earlier Periods	-	-	-	-	-
IX	**Profit / (Loss) for the period from continuing operations (VII-VIII)**	**26.90**	**(7.87)**	**(5.18)**	**1.99**	**(30.14)**
X	Net Profit / (Loss) for the period	26.90	(7.87)	(5.18)	1.99	(30.14)
XI	Other Comprehensive Income	(0.05)	0.28	0.02	0.52	0.01
XI	**Total Comprehensive income/loss for the period (IX+X) (Comprising profit and Other Comprehensive Income/loss for the period)**	**26.85**	**(7.59)**	**(5.17)**	**2.51**	**(30.13)**
XII	Paid -up Equity Share Capital (Face value of Rs. 10/- each)	1,101.10	1,101.10	1,101.10	1,101.10	1,101.10
XIII	Earnings per equity share					
	Basic	0.24	(0.07)	(0.05)	0.02	(0.27)
	Diluted	0.24	(0.07)	(0.05)	0.02	(0.27)

Notes:

1	The above Audited Financial Results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 27th May, 2024.
2	The above Audited financial results have been prepared in accordance with Indian Accounting Standards (Ind AS), the provisions of the Companies Act, 2013 ("the Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
3	The Company is having single reportable segment as defined in Accounting Standard-108 on "Operating Segment".
4	The Figures have been regrouped & rearranged where necessary to confirm the figures of the current period. The figures for the quarter ended March 31, 2024 are balancing figures between unaudited figures in respect of the period year ended March 31, 2024 and the unaudited figures of nine months ended December 31, 2023.
5	The company has treated the sale and purchase of equity shares, under the profit and loss account and the gain / (loss) on the same has been considered accordingly.
6	Statement of Assets and Liabilities

(Rs. In Lacs)

	Particulars	Year Ended 31-03-2024 Audited	Year Ended 31-03-2023 Audited
	ASSETS		
	Non-Current Assets		
	Property Plant and Equipment	-	-
	Intangible Assets	-	-
	Financial assets		
	- Investments	0.70	0.18
	- Loans	114.00	250.00
	Other Non-Current Assets	1,288.00	1,288.00
	Deferred tax assets (Net)	2.16	2.16
	Other Non-Current Tax Assets (Net)	20.45	17.89
	Total Non Current Assets	**1,425.30**	**1,558.23**
	Current assets		
	Inventories	2.09	4.79
	Financial assets		
	- Cash and cash equivalents	68.39	25.26
	- Loans and advances	-	0.45
	- Trade Receivables	8.50	-
	Other Current Asset	4.99	2.58
	Total Current Assets	**83.96**	**33.08**
	Total Assets	**1,509.27**	**1,591.30**
	EQUITY AND LIABILITIES		
	Equity		
	Equity Share capital	1,101.10	1,101.10
	Other equity	(58.15)	(60.66)
	Total Equity	**1,042.94**	**1,040.43**
	Non-current liabilities		
	Financial liabilities		
	- Borrowings	462.46	549.61
	Provisions	-	-
	Total Non Current Liabilities	**462.46**	**549.61**
	Current liabilities		
	Financial liabilities		
	- Borrowings	-	-
	- Trade payables	-	-
	- Other financial Liabilites	-	-
	Provisions	3.87	0.41
	Other current liabilities	-	0.85
	Total Current Liabilities	**3.87**	**1.26**
	Total Equity & Liabilities	**1,509.27**	**1,591.30**

FOR, CLIO INFOTECH LIMITED

NIRAV ROHITKUMAR SHAH

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DN: c=IN, o=Personal, postalCode=380054, l=Ahmedabad, st=Gujarat, street=B-201, Leela Palak Appartment S.G Highway, Ahmedabad City, Ahmedabad City Gujarat India- 380054- Thaltej, title=6606, 2.5.4.20=7899bb7d857343 2aeabd6f00dc551874706bf6f0b9459f601a96c0924a18e53e8, serialNumber=06c7433babfd7e6e68a4dd52da61e6771fa579d0f4d7206c1ea5979599499a7e64, email=rdmirav_2006@yahoo.com, cn=NIRAV ROHITKUMAR SHAH
Date: 2024.05.27 18:03:38 +05'30'

NIRAV ROHITKUMAR SHAH
MANAGING DIRECTOR
(DIN : 07246610)

Place: Mumbai
Date: 27th May,2024

CLIO INFOTECH LIMITED

CIN : L65990MH1992PLC067450

Registered office : 901-902, Atlanta Centre, Sonawala Lane, Opp Udyog Bhavan, Goregaon (East), Mumbai, Maharashtra,

Standalone Cash Flow Statement for the period ended on 31-03-2024

Rs. In Lakhs

Particulars	Note No	For Year ended 31 March 2024	For Year ended 31 March 2023
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit for the year		1.99	-30.14
Adjustments for:			
Depreciation and amortisation		-	-
(Gain)/Loss on disposal of property, plant and equipment		-	-
(Gain)/Loss on disposal of Investments		-	-
(Gain)/Loss on investments measured at fair value through profit and loss		-	-
Provision for Income tax		-	-
Bad debts, provision for trade receivables and advances, net		-	-
Finance Cost		-	46.91
Interest Income & Dividend Income		-16.64	-24.59
Operating profit before working capital changes		-14.65	-7.82
Adjustment for (increase) / decrease in operating assets			
Trade receivables		-8.50	-
Unbilled revenue		-	-
Loans & Advances		-	-
Other financial assets		-	-0.05
Inventories		2.70	-2.23
Other current assets		-2.41	-1.62
Adjustment for (Increase) / decrease in operating liabilities			
Trade payables		-	-
Other financial liabilities		-	-
Other Liabilities		-0.85	-0.38
Provisions		3.46	-
Cash generated from operations		-20.25	-12.10
Income tax paid (net)		-	1.10
Net cash generated by operating activities		-20.25	-13.20
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments to acquire financial assets		-	-
Purchase of property, plant and equipment		-	-
Purchase of other Investment		-	-
Bank deposits matured		-	-
Inter-corporate deposits matured		-	-
Proceeds from disposal of property, plant and equipment		-	-
Proceeds from disposal of intangible assets		-	-
Proceeds from ear marked deposits with banks		-	-
Proceeds from sale of other Investment		-	-
Loan and Advances(net)		136.45	267.23
Change in other non current assets		-2.56	4.09
Interest received & Dividend received		16.64	24.59
Net cash (used in) / generated by investing activities		150.53	295.91
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from short term borrowings		-	-
Repayment of shor term borrowings		-	-

Proceeds from long term borrowings		-	-
Repayment of long term borrowings		-87.15	-212.91
Finance cost		-	-46.91
Dividend paid (including tax on dividend)		-	-
Issue of Equity Shares		-	-
Other Equity		-	-
Net cash used in financing activities		-87.15	-259.82
Net increase / (decrease) in cash and cash equivalents		43.13	22.88
Cash and cash equivalents at the beginning of the year		25.26	2.38
Exchange gain loss on Cash and cash equivalents		-	-
Cash and cash equivalents at the end of the year		**68.39**	**25.26**

Particulars	For Year ended 31 March 2024	For Year ended 31 March 2023
Reconciliation of Cash and Cash Equivalents with Balance Sheet:		
Cash and cash equivalents includes		
Cash on hand	2.00	2.00
Balances with Banks	66.39	23.27

For and on behalf of Board of Directors,
FOR, CLIO INFOTECH LIMITED

NIRAV ROHITKUMAR SHAH

Digitally signed by NIRAV ROHITKUMAR SHAH
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Date: 2024.05.27 18:02:45 +05'30'

Place: Mumbai
Date: 27.05.2024

NIRAV ROHITKUMAR SHAH
MANAGING DIRECTOR
(DIN : 07246610)

Regd. / Corporate / Share Dept. Office:
901/902 Atlanta Centre,Sonawala Road, Opp Udhyog Bhavan,
Goregaon (E), Mumbai 400 063 Tel:91 22 4321 1800 Fax:91 22 4321 1875
Email:clio_infotech@yahoo.com Website :www.clioinfotech.in
CIN No:L65990MH1992PLC067450

CLIO INFOTECH LIMITED

Date: 27th May, 2024

To,
The Listing Department/
Corporate Compliance Department,
BSE Limited
P.J. Tower, Dalal Street,
Mumbai 400001

Name and Scrip Code: Clio Infotech Limited & 530839

Sub: Submission of Declaration of Unmodified Opinion on Audit Report pursuant to the regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/ Madam,

In Compliance with Regulation 33(3) (d) SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by SEBI (Listing Obligations and Disclosure Requirements) (Amendments) Regulations, 2016 vide circular no. CIR/CFD/ CMD/56/2016 dated May 27, 2016, we hereby declare that Audit Reports issued by **M/s. S. D. MEHTA & CO.** Chartered Accountants (Firm Registration no. **137193W**), Statutory Auditors of the Company, on the Annual Standalone Audited Financial Results for the year ending March 31, 2024 are unmodified.

You are requested to update our records accordingly.

Thanking you.

Yours faithfully,

For, CLIO INFOTECH LIMITED

NIRAV ROHITKUMAR SHAH

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Date: 2024.05.27 18:58:56 +05'30'

NIRAV ROHITKUMAR SHAH
MANAGING DIRECTOR
DIN: 07246610

S. D. Mehta & Co.
CHARTERED ACCOUNTANTS

info@sdmca.in

Independent Auditor's Report on the Quarterly and Year to Date Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors Of
Clio Infotech Ltd.

Report on the audit of the Financial Statements

Opinion

We have audited the accompanying standalone financial results of **Clio Infotech Ltd.** (the Company) for the quarter and year ended 31st March, 2024 and the standalone statement of assets and liabilities and the standalone statement of cash flows as at and for the quarter and year ended on that date, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

a. Is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the quarter and year ended 31st March, 2024 and the standalone statement of assets and liabilities and the statement of cash flows as at and for the quarter and year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the statement* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and

S. D. MEHTA & CO. FRN 137193W AHMEDABAD CHARTERED ACCOUNTANTS

1601, 16th Floor, Himalaya Business Center, B/H BRTS Bus Stand,
Nr. RTO Cricle, 132 ft Ring Road, Ahmedabad - 380027
079-2754 1742, 079-29911742, 9327610273 www.sdmca.in

we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Statement

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone Quarter/annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Company's Management and Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

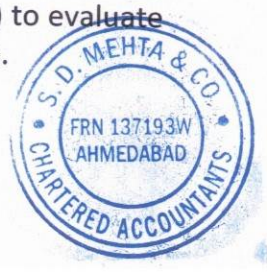
Our objectives are to obtain reasonable assurance about whether the standalone Quarter and annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

S. D. MEHTA & CO. FRN 137193W AHMEDABAD CHARTERED ACCOUNTANTS

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of standalone financial statements on whether the company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone financial results made by the Management and Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulations 33 of the Listing Regulations.
- Conclude on the appropriateness of the Management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the statement Financial Results of the company to express an opinion on the Standalone Financial Results.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The standalone financial results include the results for the quarter ended 31st March, 2024 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us, as required under the Listing Regulations. Our opinion on the Statement is not modified in respect of this matter.

For, S. D. Mehta & Co.
Chartered Accountants
(FRN: 137193W)

S. D. MEHTA & CO. FRN 137193W AHMEDABAD CHARTERED ACCOUNTANTS

Shaishav D. Mehta
Partner
M.No. 032891
UDIN: 24032891BKAFWA4942

Place : Ahmedabad
Date : 27th May, 2024