

To,
BSE Limited
P. J Towers, Dalal Street,
Mumbai - 400001

Date: 14.02.2024

Sub: Outcome of Board Meeting pursuant to Regulation 30 of the SEBI (LODR) Regulations 2015 as amended from time to time:

Dear Sir,

Please note that the Meeting of the Board of Directors of the Company was held today, on 14th February 2024. Board of Directors have *inter alia*, considered and approved the following:

- (1) Unaudited financial results for the quarter and half year ended on 30th September 2023 along with Cash Flow Statement for the period ended on 30th September 2023;
- (2) Unaudited financial results for the quarter and nine months ended on 31st December 2023.

The Board Meeting commenced at 5.00 pm and was concluded at 6.00 pm on the same day.

Kindly take note of the same.

For, Clio Infotech Limited

NAMAN
BHANUBHAI SHAH

Naman Shah
Director
DIN: 02037734

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pseudoym=da459773f474e7e828bec858609af2d,
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Encl: Financial Results

Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of Clio Infotech Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
CLIO INFOTECH LTD.

1. We have reviewed the accompanying statement of Unaudited Financial Results of **CLIO INFOTECH LTD. ("the Company")** for the quarter and half year ended on **30th September, 2023 ("the Statement")**, being submitted by the Company pursuant to the requirements of Regulations 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 and 52 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the 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 specified in 143(10) of the companies Act, 2013 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.

Attention is drawn to Note:6 of the Statement which states that the statement of cash flows for the corresponding six months ended September 30, 2023, as reported in the accompanying Statement have been approved by the Company's Board of Directors, but have not been subjected to review.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ("Ind AS") specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulations 33 and 52 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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



Shaishav D. Mehta
Partner
M.NO: 032891

Place : Ahmedabad

Date : 14th February, 2024

UDIN: 24032891 BKA FTF8374

STATEMENT OF UN-AUDITED FINANCIAL RESULT FOR THE QUARTER AND HALF YEAR ENDED 30.09.2023

(Rs. In lacs Except EPS)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2023 UnAudited	30.06.2023 UnAudited	30.09.2022 UnAudited	30.09.2023 UnAudited	30.09.2022 UnAudited	31.03.2023 Audited
1	Income from operations						
a)	Revenue from Operations	6.03	-	-	6.03	-	1.84
b)	Other Income	4.67	5.61	6.56	10.28	13.02	24.73
	Total Income (a+b)	10.70	5.61	6.56	16.31	13.02	26.57
2	Expenses						
a)	Purchase of Stock - in -Trade	-	-	-	-	-	-
b)	Changes in Inventories of Finished goods, Stock-in-Trade and Work in Progress	-	-	-	-	-	-
c)	Operating Expenses	3.44	-0.57	-0.66	2.87	-1.33	-2.23
d)	Employees Benefit Expenses	-	-	-	-	-	-
e)	Depreciation and amortization expenses	0.40	0.40	2.00	0.79	4.19	5.53
f)	Finance Costs	-	-	-	-	-	-
g)	Other Expenses	8.33	8.89	13.36	17.22	26.64	46.91
	Total Expenses (2)	2.06	1.61	1.68	3.67	26.64	46.91
3	Profit / (Loss) from ordinary activities before exceptional & extraordinary items and Tax (1 + 2)	14.23	10.32	16.38	24.55	32.85	56.71
4	Exceptional Items & Prior Period Items	-3.53	-4.71	-9.83	-8.25	-19.82	-30.14
5	Profit / (Loss) from ordinary activities before extraordinary items & tax (3 + 4)	-3.53	-4.71	-9.83	-8.25	-19.82	-30.14
6	Extraordinary items	-	-	-	-	-	-
7	Profit / (Loss) before tax (5+6)	4.43	4.37	8.79	8.79	8.79	8.79
8	Tax Expenses	-7.96	-9.08	-9.83	-17.04	-19.82	-30.14
9	Net Profit / (Loss) after Tax (7+8)	-7.96	-9.08	-9.83	-17.04	-19.82	-30.14
10	Other Comprehensive Income						
A (i)	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(ii)	Remeasurements of the defined benefit Plans	-	-	-	-	-	-
(iii)	Equity Instruments through Other Comprehensive Income	0.11	0.18	-0.02	0.29	0.02	0.01
(iv)	Income tax related to items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
B (i)	Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii)	Income tax related to items that will be reclassified to profit or loss	-	-	-	-	-	-
11	Total Comprehensive Income for the year	-7.85	-8.90	-9.85	-16.76	-19.80	-30.13
	Attributable to:						
	Shareholders of the Company	-	-	-	-	-	-
	Non-controlling Interests	-	-	-	-	-	-
12	Details of Equity Share Capital						
13	Paid-up Equity Share Capital (Face Value : 10 Rs Per share)	1,101.10	1,101.10	1,101.10	1,101.10	1,101.10	1,101.10
14	Earnings per Equity Share of Rs. 10/- each	10.00	10.00	10.00	10.00	10.00	10.00
i (a)	Before extra-ordinary items (not annualised)						
(i)	Basic	-0.07	-0.08	-0.09	-0.15	-0.18	-0.27
(ii)	Diluted	-0.07	-0.08	-0.09	-0.15	-0.18	-0.27
ii (b)	After extra-ordinary items (not annualised)						
(i)	Basic	-0.07	-0.08	-0.09	-0.15	-0.18	-0.27
(ii)	Diluted	-0.07	-0.08	-0.09	-0.15	-0.18	-0.27

Notes:

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th February, 2024 and the Statutory Auditors of the Company have carried out the limited review of the same.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- The Company is having single reportable segment as defined in Indian Accounting Standard-108 on "Segment Reporting" and therefore Segment Reporting is not applicable to the Company.
- The IND-AS financial Results and financial information for the quarter and Half year ended 30th September, 2023 have been compiled by the management after making necessary adjustments to give a true and fair view of the results. The information has been subject to Audit by Statutory Auditor.
- Previous period / year figures have been regrouped/ reclassified, wherever found necessary, to conform to current period/ year classification.
- These financial result will be made available on the Company's website viz. www.looksclinic.in and on the website of BSE Ltd. viz. www.bseindia.com respectively.

Place : Mumbai
Date : 14/02/2024

FOR CLIO INFOTECH LIMITED


NAMAN SHAH
INDEPENDENT DIRECTOR
DIN: 02037734

CLIO INFOTECH LIMITED

CIN: L65990MH1992PLC067450

Regd. Office : 901 - 902, Atlanta Centre, Sonawala Lane, Opp Udyog Bhavan, Goregaon (East), Mumbai, Maharashtra, 400063
Tel No.: 022-43211800 ; Email: clio_infotech@yahoo.com ; Website: www.clioinfotech.in

CASH FLOW STATEMENT AS AT 30TH SEPTEMBER, 2023

(Rs. In lacs)

	30.09.2023	
	Un-Audited	Audited
Cash flow from/(used in) operating activities		
Profit before tax	-17.04	-30.14
Adjustment for:		
Exception item		
Finance Cost	17.22	46.91
Interest income on deposits and dividend income	-10.28	-24.59
Depreciation and amortization	-	-
(Profit)/Loss from sale of Property, plant and equipment		
Operating profit before working capital changes	-10.09	-7.82
Movement in working capital:		
(Increase)/decrease in Trade Receivables	-	-
(Increase)/decrease in Inventories	2.87	-2.23
(Increase)/decrease in other financial Assets	0.30	-0.05
(Increase)/decrease in other Current Assets	-1.23	-1.62
Increase/(decrease) in trade payables	-	-
Increase/(decrease) in other liability	0.45	-0.38
Increase/(decrease) in provision	-0.27	-
Cash generated/(used) in operations	-7.98	-12.10
Income taxes paid	2.46	1.10
Net Cash flow from operating activities	(A) -10.44	-13.20
Cash flow from/(used) investing activities -		
Payments Property, plant and equipment		-
Interest received	10.28	24.59
Proceeds from sale of Property, plant and equipment	-	-
Proceeds from sale of Biological Assets	-	-
(Increase)/decrease in other financial Assets	-	4.09
(Increase)/decrease in Trade Advances	-	267.23
(Increase)/decrease in fixed deposit with bank	-	-
(Increase)/decrease in Loans & Advances	65.75	-
Cash generated/(used) in investing activities	(B) 76.03	295.91
Cash flow from/(used) financing activities -		
Proceeds from issue of share capital	-	-
Share premium from issue of equity shares	-	-
Proceed/(repayment) of Borrowings (net)	-54.65	-212.91
Increase/(decrease) in other financial liability	-	-
Unclaimed dividend paid on equity share	-	-
Finance Cost	-17.22	-46.91
Cash generated/(used) in financing activities	(C) -71.87	-259.82
Net increase/(decrease) in cash and cash equivalents	(A+B+C) -6.29	22.88
Cash and cash equivalent at beginning of year	25.26	2.38
Unrealised exchange difference	-	-
Total Cash and cash equivalent at beginning of year	25.26	2.38
Cash and cash equivalent at end of year	18.98	25.26
Unrealised exchange difference at year end	-	-
Total Cash and cash equivalent at end of year	18.98	25.26

FOR CLIO INFOTECH LIMITED

NAMAN BHANUBHAI SHAH

NAMAN SHAH
MANAGING DIRECTOR
DIN: 02037734

Place : Mumbai
Date : 14/02/2024

Digitally signed by NAMAN BHANUBHAI SHAH
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CLIO INFOTECH LTD.
BALANCE SHEET
AS AT 30/09/2023
(Currency: Indian Rupees in Lakhs)

Particulars	Notes	For Period Ended On 30/09/2023	Year Ended on Mar 31,2023
ASSETS			
Non-Current Assets			
Property Plant and Equipment	2	-	-
Intangible Assets	3	-	-
Financial assets			
- Investments	4	0.46	0.18
- Loans	5	184.25	250.00
Other Non-Current Assets	6	1,288.00	1,288.00
Deferred tax assets (Net)	7	2.16	2.16
Other Non-Current Tax Assets (Net)	8	20.35	17.89
Total Non Current Assets		1,495.22	1,558.23
Current assets			
Inventories	9	1.91	4.79
Financial assets			
- Cash and cash equivalents	10	18.98	25.26
- Loans and advances	11	0.15	0.45
Other Current Asset	12	3.81	2.58
Total Current Assets		24.85	33.08
Total Assets		1,520.07	1,591.30
EQUITY AND LIABILITIES			
Equity			
Equity Share capital	13	1,101.10	1,101.10
Other equity	14	(77.42)	(60.66)
Total Equity		1,023.68	1,040.43
Non-current liabilities			
Financial liabilities			
- Borrowings	15	494.96	549.61
Provisions		-	-
Total Non Current Liabilities		494.96	549.61
Current liabilities			
Financial liabilities			
- Borrowings		-	-
- Trade payables		-	-
- Other financial Liabilites		-	-
Provisions	16	0.13	0.41
Other current liabilities	17	1.30	0.85
Total Current Liabilities		1.44	1.26
Total Equity & Liabilities		1,520.07	1,591.30

FOR, CLIO INFOTECH LIMITED

NAMAN BHANUBHAI
SHAH

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Date: 2024.02.14 10:55:59 +05'30'

Place : Mumbai
Date : 14/02/2024

NAMAN SHAH
MANAGING DIRECTOR
DIN: 02037734