Here are the files needed to create a simple calculator using HTML, CSS, and JavaScript:

```html name=index.html

<!DOCTYPE html>

<html lang="en">

<head>

<meta charset="UTF-8">

<meta name="viewport" content="width=device-width, initial-scale=1.0">

<title>Simple Calculator</title>

<link rel="stylesheet" href="style.css">

</head>

<body>

<div class="calculator">

<input type="text" class="calculator-screen" value="" disabled />

<div class="calculator-keys">

<button type="button" class="operator" value="+">+</button>

<button type="button" class="operator" value="-">-</button>

<button type="button" class="operator" value="\*">&times;</button>

<button type="button" class="operator" value="/">&divide;</button>

<button type="button" value="7">7</button>

<button type="button" value="8">8</button>

<button type="button" value="9">9</button>

<button type="button" value="4">4</button>

<button type="button" value="5">5</button>

<button type="button" value="6">6</button>

<button type="button" value="1">1</button>

<button type="button" value="2">2</button>

<button type="button" value="3">3</button>

<button type="button" value="0">0</button>

<button type="button" class="decimal" value=".">.</button>

<button type="button" class="all-clear" value="all-clear">AC</button>

<button type="button" class="equal-sign" value="=">=</button>

</div>

</div>

<script src="script.js"></script>

</body>

</html>

```

```css name=style.css

body {

display: flex;

justify-content: center;

align-items: center;

height: 100vh;

background-color: #f4f4f4;

font-family: 'Arial', sans-serif;

}

.calculator {

border: 1px solid #ccc;

border-radius: 5px;

width: 400px;

box-shadow: 0 0 20px rgba(0, 0, 0, 0.1);

}

.calculator-screen {

width: 100%;

height: 80px;

border: none;

background-color: #252525;

color: white;

text-align: right;

padding-right: 20px;

padding-left: 10px;

font-size: 2.5rem;

border-top-left-radius: 5px;

border-top-right-radius: 5px;

}

.calculator-keys {

display: grid;

grid-template-columns: repeat(4, 1fr);

gap: 10px;

padding: 20px;

}

button {

height: 60px;

font-size: 1.5rem;

border: none;

border-radius: 5px;

cursor: pointer;

}

button.operator,

button.equal-sign {

background-color: #f5913e;

color: white;

}

button.all-clear {

background-color: #e74c3c;

color: white;

}

button.decimal,

button {

background-color: #e0e0e0;

}

```

```javascript name=script.js

const calculator = {

displayValue: '0',

firstOperand: null,

waitingForSecondOperand: false,

operator: null,

};

function inputDigit(digit) {

const { displayValue, waitingForSecondOperand } = calculator;

if (waitingForSecondOperand === true) {

calculator.displayValue = digit;

calculator.waitingForSecondOperand = false;

} else {

calculator.displayValue = displayValue === '0' ? digit : displayValue + digit;

}

}

function inputDecimal(dot) {

if (calculator.waitingForSecondOperand === true) return;

if (!calculator.displayValue.includes(dot)) {

calculator.displayValue += dot;

}

}

function handleOperator(nextOperator) {

const { firstOperand, displayValue, operator } = calculator;

const inputValue = parseFloat(displayValue);

if (operator && calculator.waitingForSecondOperand) {

calculator.operator = nextOperator;

return;

}

if (firstOperand == null) {

calculator.firstOperand = inputValue;

} else if (operator) {

const currentValue = firstOperand || 0;

const result = performCalculation[operator](currentValue, inputValue);

calculator.displayValue = String(result);

calculator.firstOperand = result;

}

calculator.waitingForSecondOperand = true;

calculator.operator = nextOperator;

}

const performCalculation = {

'/': (firstOperand, secondOperand) => firstOperand / secondOperand,

'\*': (firstOperand, secondOperand) => firstOperand \* secondOperand,

'+': (firstOperand, secondOperand) => firstOperand + secondOperand,

'-': (firstOperand, secondOperand) => firstOperand - secondOperand,

'=': (firstOperand, secondOperand) => secondOperand,

};

function resetCalculator() {

calculator.displayValue = '0';

calculator.firstOperand = null;

calculator.waitingForSecondOperand = false;

calculator.operator = null;

}

function updateDisplay() {

const display = document.querySelector('.calculator-screen');

display.value = calculator.displayValue;

}

updateDisplay();

const keys = document.querySelector('.calculator-keys');

keys.addEventListener('click', (event) => {

const { target } = event;

if (!target.matches('button')) {

return;

}

if (target.classList.contains('operator')) {

handleOperator(target.value);

updateDisplay();

return;

}

if (target.classList.contains('decimal')) {

inputDecimal(target.value);

updateDisplay();

return;

}

if (target.classList.contains('all-clear')) {

resetCalculator();

updateDisplay();

return;

}

inputDigit(target.value);

updateDisplay();

});

```

You can save these files as `index.html`, `style.css`, and `script.js` respectively and open `index.html` in a web browser to see the simple calculator in action.