

Date: May 29, 2025

To,
BSE LIMITED
Listing Department,
P.J. Towers, Dalal Street,
Fort, Mumbai-400 001

Scrip Code: 544347

Sub: Outcome of Board Meeting held on Thursday, May 29, 2025.

Dear Sir,

In continuation of our letter dated May 26, 2025, pursuant to regulation 33 read with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company in its meeting held on Thursday, May 29, 2025 inter alia considered and approved Audited Financial Results set out in compliance with Accounting Standards for the Half year and year ended March 31, 2025 together with Statement of Assets & Liabilities and Cash Flow Statement.

Independent Auditors Report thereon for Financial Results along with declaration in respect of audit report with unmodified opinion pursuant to proviso to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is enclosed as **Annexure A**.

The Board Meeting commenced at 04:00 P.M. and concluded at 04: 30 P.M.

The aforesaid results are also being disseminated on Company's website at <https://www.clnenergy.in/financial-results.html>

Kindly acknowledge the receipt of the same and oblige.

Sincerely,

FOR CLN ENERGY LIMITED

SUNIL GANDHI
Digitally signed
by SUNIL GANDHI
Date: 2025.05.29
17:56:27 +05'30'

**SUNIL GANDHI
(WHOLE TIME DIRECTOR)
DIN - 08433754**

Registered Office
CLN ENERGY LIMITED

(Formerly known as CLN Energy Pvt. Ltd. & JLNPhenix Energy Pvt. Ltd.)
Plot No 18, Sector -140, Phase -2, Nepz Post Office, Gautam Budh Nagar, Noida, Uttar Pradesh 201305.

CIN: U33100UP2019PLC121969

Tel No.:0120-6925500 | Email ID: info@clnenergy.in | Website: www.clnenergy.in



Hiren J. Maru

B.Com., F.C.A., DISA, DIRM

Independent Auditors Report on Year ended standalone financial results of the Company pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015

**To Board of Directors of
CLN ENERGY LIMITED (Formerly CLN ENERGY PRIVATE LIMITED AND JLNPHENIX ENERGY PRIVATE LIMITED)**

Opinion

1. We have audited the accompanying standalone financial results of M/s **CLN Energy Limited (Formerly CLN ENERGY PRIVATE LIMITED AND JLNPHENIX ENERGY PRIVATE LIMITED)** (hereinafter referred to as "the company") for the year ended March 31, 2025 and the standalone statement of assets and liabilities and standalone statement of cash flows as at and for the 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, ('listing regulations').
2. In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:
 - (i) Are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
 - (ii) Give a true and fair view in conformity with recognition and measurement principles laid down in applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India, of the net profit (including other comprehensive income) and other financial information of the company for the year ended March 31, 2025, and the standalone statement of assets and liabilities and standalone statement of cash flows as at and for the year ended on that date.

Basis for Opinion

3. We conducted our audit in accordance with Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ("the ICAI"). Our responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of Standalone Financial Results' section of our report. We are independent of the company in accordance with the code of ethics issued by the ICAI together with ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Act and Rules made thereunder, and we have fulfilled our ethical responsibilities in accordance with the requirements with these requirements and the Code of Ethics. We believe that the audit evidences obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

4. These standalone financial results have been prepared on the basis of the annual standalone financial statements. The company's Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the company and the standalone statement of assets and liabilities and standalone statement of cash flows in



accordance with recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant issues thereunder 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 accounting policies; making judgement 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 financial statements that give true and fair view and are free from material misstatement, whether due to fraud and error.

5. In preparing the standalone financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as 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.
6. The Board of Directors of the Company is responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of Standalone Financial Results

7. Our objectives are to obtain reasonable assurance about whether the standalone 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 not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from a fraud or error and consider material, if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.
8. As part of an audit in accordance with the SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedure responsive to those risks, and obtain audit evidence that is sufficient and appropriate to our basis of opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud involves collusions, forgery, intentional omissions, misrepresentations, or override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedure that are appropriate in circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and operating effectiveness of such controls.
 - Evaluate the appropriateness of the accounting policies used and reasonableness of accounting estimates and related disclosures made by the Board of Directors.



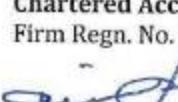
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on our audit evidences obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidences 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 financial results including the disclosures and whether the standalone financial results represent the underlying transactions and events in the manner that achieves fair presentation.

9. We communicate with those charged with governance of the company regarding, among other matters, the planned scope of timing of the audit and significant audit findings, including 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 our independence, and wherever applicable, related safeguards.

Other Matters

10. As stated in the Note 6 of the standalone financial results include the results for the half year ended March 31, 2025 being the balancing figures between audited figures in respect of the full financial year and the year to date figures up to the end of the half year September 2024 of the respective financial year. We have not issued a separate limited review report on the results and figures for the half year ended 30 September 2024. Our report on this statement is not modified in respect of this matter.

**FOR D G M S & CO.
Chartered Accountants**
Firm Regn. No. 0112187W



Hiren J Maru
Partner
Membership No. 115279
UDIN: 25115279BMIPZS5498



Date: 29th May 2025
Place: Mumbai

CLN ENERGY LIMITED

(Formerly known as CLN Energy Private Limited & JLNPhenix Energy Private Limited)

CIN: U33100UP2019PLC121869

Registered Office: PLOT-18, SECTOR-140, PHASE-2, Nepz Post Office, Dadri, Gautam Buddha Nagar- 201305, Uttar Pradesh

Statement of Audited Financial Results for the Half Year and Year Ended 31st March 2025

(Rs. In Lakh except per share data)

	Particulars	Half Year Ended		Year Ended	
		31-03-2025	30-09-2024	31-03-2025	31-03-2024
A	Date of start of reporting period	01-10-2024	01-04-2024	01-04-2024	01-04-2023
B	Date of end of reporting period	31-03-2025	30-09-2024	31-03-2025	31-03-2024
C	Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited
Part I					
I	Revenue From Operations				
	Net sales or Revenue from Operations	14,435.18	7,482.78	21,917.96	13,270.87
II	Other Income	19.20	101.35	120.55	15.07
III	Total Revenue (I + II)	14,454.38	7,584.13	22,038.51	13,285.94
IV	Expenses				
(a)	Cost of materials consumed	8,954.33	5,255.50	14,209.83	7,483.10
(b)	Purchases of stock-in-trade	3,981.42	387.76	4,369.18	1,816.76
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,647.13)	(249.39)	(1,896.52)	(335.27)
(d)	Employee benefit expense	570.56	565.60	1,136.16	1,289.13
(e)	Finance Costs	62.37	19.01	81.38	16.95
(f)	Depreciation and amortisation expense	307.08	320.91	627.99	642.58
(g)	Other Expenses	1,062.77	563.24	1,626.01	1,148.40
	Total expenses	13,291.40	6,862.63	20,154.04	12,061.65
V	Profit (Loss) before Exceptional and Extraordinary Items and tax	1,162.98	721.50	1,884.47	1,224.29
VI	Exceptional items		*	-	39.01
VII	Profit (loss) before Tax (VII-VIII)	1,162.98	721.50	1,884.47	1,185.28
X	Tax Expense				
(a)	Current Tax	339.40	235.26	574.65	389.56
(Less):- MAT Credit		-	-		
	Current Tax Expense Relating to Prior years	-	-		
(b)	Deferred Tax (Asset)/Liabilities	(47.47)	22.59	(24.88)	(144.12)
(c)	Prior Period Income Tax	42.51	-	42.51	-
XI	Net Profit/Loss for the period from Continuing Operations (IX-X)	828.54	463.66	1,292.19	939.84
XII	Profit (Loss) from Discontinuing Operations				
XIII	Tax Expenses of Discontinuing Operations				
XIV	Net Profit (Loss) from Discontinuing Operations after tax (XII-XIII)	-	-	-	-
XV	Profit (Loss) for the period (XI+XIV)	828.54	463.66	1,292.19	939.84
XVIII	Details of equity share capital				
	Paid-up equity share capital (Face Value of Rs. 10/- per equity share)	1,055.33	766.13	1,055.33	340.50
	Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
XIX	Earnings per share*	9.60	6.05	15.87	12.27
(a)	Earnings per share Continuing Operation				
	Basic earnings per share before extraordinary items	9.60	6.05	15.87	12.27
	Diluted earnings per share before extraordinary items	9.60	6.05	15.87	12.27
(b)	Earnings per share Discontinuing Operation				
	Basic earnings per share after extraordinary items	0.00	0.00	0.00	0.00
	Diluted earnings per share after extraordinary items	0.00	0.00	0.00	0.00
(c)	Earnings per share				
	Basic earnings per share before extraordinary items	9.60	6.05	15.87	12.27
	Diluted earnings per share before extraordinary items	9.60	6.05	15.87	12.27

*Not Annualized except for the Year ended and are based on weighted average on number of shares including effect of bonus issue.

For and on behalf of the board
CLN Energy Ltd.

Sunil Gandhi
Whole Time Director
DIN : 08433754



CLN ENERGY LIMITED

(Formerly known as CLN Energy Private Limited & JLNPhenix Energy Private Limited)

CIN: U33100UP2019PLC121869

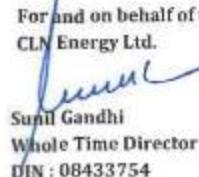
Registered Office: PLOT-18, SECTOR-140, PHASE-2, Nepz Post Office, Dadri, Gautam Buddha Nagar- 201305, Uttar Pradesh

Notes to Audited financials results for the Half year and Year ended on 31st March 2025:

1	The above financial results are as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and being reviewed by the Audit Committee and have been approved by the Board of Directors of the Company at their respective meeting held on May 29, 2025.																														
2	The company has been listed on SME platform of Bse on 30th January 2025																														
3	The company is engaged in only single business hence no information has been furnished in accordance with AS 17 on "Segment Reporting" issued by the Institute Of Chartered Accountants Of India																														
4	Figures for the half year ended 31st March 2025 are the balancing figures between the audited figures for the full financial year and the figures for the half year ended on 30th September 2024.																														
5	The company came out with an Initial Public Offer (IPO) in FY 2024-25 of 28,92,000 shares of face value of Rs. 10 each for cash at a fixed price of Rs. 250. per equity share comprising fresh issue of 28,92,000 equity shares. Net proceeds of the fresh issue of Rs. 6800.53 Lakhs (Net public issue expenditure of Rs. 429.47 lakhs) were utilised in following manner:																														
	<table border="1"> <thead> <tr> <th>Particular</th> <th>As per Prospectus</th> <th>Utilised till 31.03.2025</th> <th>Unutilised</th> <th>Deviation</th> </tr> </thead> <tbody> <tr> <td>Purchase of machinery and equipment</td> <td>971</td> <td>1000</td> <td>-</td> <td>29</td> </tr> <tr> <td>Funding Working capital requirements</td> <td>4022</td> <td>4036</td> <td>-</td> <td>14</td> </tr> <tr> <td>To fund expenditure for General Corporate Purposes</td> <td>1784</td> <td>1784</td> <td>-</td> <td>0</td> </tr> <tr> <td>Issue expenses</td> <td>453</td> <td>410</td> <td>-</td> <td>-43</td> </tr> <tr> <td>Total</td> <td>7230</td> <td>7230</td> <td>-</td> <td>-</td> </tr> </tbody> </table> <p>Out of 1,000 lakhs paid for capex, 254 lakhs comprises of advance for capital expenditure paid to vendors as on March 31, 2025.</p>	Particular	As per Prospectus	Utilised till 31.03.2025	Unutilised	Deviation	Purchase of machinery and equipment	971	1000	-	29	Funding Working capital requirements	4022	4036	-	14	To fund expenditure for General Corporate Purposes	1784	1784	-	0	Issue expenses	453	410	-	-43	Total	7230	7230	-	-
Particular	As per Prospectus	Utilised till 31.03.2025	Unutilised	Deviation																											
Purchase of machinery and equipment	971	1000	-	29																											
Funding Working capital requirements	4022	4036	-	14																											
To fund expenditure for General Corporate Purposes	1784	1784	-	0																											
Issue expenses	453	410	-	-43																											
Total	7230	7230	-	-																											
6	The Figures for the half year ended 31st March 2025 are the balancing figure between audited figure in respect of full financial year and unaudited figure for the half year ended september 30, 2024 which were not subject to limited review report.																														
7	During the year, pursuant to resolution passed by the Board of Directors on June 03, 2024 and approval of shareholders granted in extra ordinary general meeting held on June 06, 2024, the Company has issued and allotted 42,56,250 fully-paid-up bonus equity shares of face value Rs. 10 each at par in the ratio of 125 equity share for every 100 existing equity shares fully paid up of Rs. 10 each held on the record date of June 06, 2024. The bonus shares once allotted shall rank pari passu in all respects and carry the same rights as the existing equity shareholders and shall be entitled to participate in full, in any dividend other corporate action, recommended and declared after the new equity shares are allotted.																														
8	The figures for the corresponding previous period and current year have been regrouped/ reclassified wherever necessary, to make them comparable.																														

Place :- Noida
Date :- 29th May 2025

For and on behalf of the board
CLN Energy Ltd.


Sunil Gandhi
Whole Time Director
DIN : 08433754



CLN ENERGY LIMITED

(Formerly known as CLN Energy Private Limited & JLNPhenix Energy Private Limited)

CIN: U33100UP2019PLC121869

Registered Office: PLOT-18, SECTOR-140, PHASE-2, Nepz Post Office, Dadri, Gautam Buddha Nagar- 201305, Uttar Pradesh

(Rupees in Lakhs), Unless Stated Otherwise

Statement of Audited Assets and Liabilities as at 31st March, 2025

Particulars	As at	As at
	31st March 2025	31st March 2024
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	1,055.33	340.50
(b) Reserves and surplus	8,394.01	996.84
(c) Money against share warrants		
Total equity	9,449.34	1,337.34
Non-current liabilities		
(a) Financial liabilities		
(i) Other long term liabilities	57.69	2,643.17
(ii) Long-term provisions	43.17	26.77
(b) Deferred tax liability (net)		
Total non current liabilities	100.86	2,669.94
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	1,581.73	-
(ii) Trade payable		
1. Dues of micro enterprises and small enterprises	223.75	76.45
2. Dues of creditor other than micro enterprises and small enterprises	5,417.55	5,552.84
(iii) Other financial liabilities		
(b) Other current liabilities	2,522.52	1,054.50
(c) Short-term provisions	647.41	636.31
Total current liabilities	10,392.96	7,320.10
TOTAL EQUITY AND LIABILITIES	19,943.16	11,327.38
ASSETS		
Non-current assets		
(a) Property, plant and equipment	1,779.86	1,600.81
(b) Intangible Assets	53.07	153.70
(c) Capital work-in-progress	-	-
(d) Financial assets		
(i) Investments		
(e) Long-term loans and advances	254.00	-
(g) Deferred Tax Assets (net)	293.68	268.81
(f) Other non-current asset	622.40	103.65
Total non-current assets	3,003.01	2,126.97
Current assets		
(a) Inventories	6,422.50	3,548.56
(b) Financial assets		
(i) Trade receivables	7,520.88	2,477.82
(ii) Cash and cash equivalents	780.36	378.96
(iii) Other financial asset		
(c) Short-term loans and advances	1,942.48	938.57
(d) Other current assets	273.93	1,856.50
Total current assets	16,940.15	9,200.41
TOTAL ASSETS	19,943.16	11,327.38

For and on behalf of the board of
CLN Energy Ltd.

Sunil Gandhi
Whole Time Director
DIN : 08433754



Place : Noida
Date :- 29th May 2025

CLN ENERGY LIMITED

(Formerly known as CLN Energy Private Limited & JLNPhenix Energy Private Limited)

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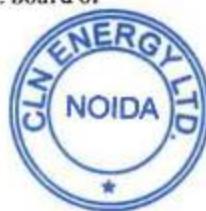
(Rupees in Lakhs), Unless stated Otherwise

Audited Cash Flow Statement for the half year ended 31st March 2025

Sr.No.	Particulars	Year ended 31st March 2025	Year ended 31st March 2024
A)	Cash flow from operating activities		
	Profit before taxation	1,884.47	1,185.28
	Adjustment for :		
	Depreciation and amortisation	627.99	642.58
	Loss on sale or disposal of property, plant & equipment	49.91	-
	Unrealised foreign exchange gain	(56.33)	197.52
	Interest income on fixed deposits	(29.39)	(13.59)
	Finance Cost	59.49	-
	Interest on delayed payment of advance income-tax	21.89	16.95
	Provision for warranty claims	177.28	45.92
	Operating profit/(loss) before working capital changes	2,735.31	2,074.66
	Adjustment for :		
	Movement in trade receivables	(5,043.06)	42.88
	Movement in short term loans and advances	(1,257.91)	(100.52)
	Movement in long term loans and advances	-	-
	Movement in short term provisions	(1,005.24)	(127.18)
	Movement in long term provisions	16.40	(20.20)
	Movement in other current assets	1,595.66	260.09
	Movement in inventories balance	(2,873.94)	(355.84)
	Movement in other long term liabilities	(2,585.48)	2,599.74
	Movement in trade payables	68.34	(3,640.11)
	Movement in other current liabilities	1,468.02	(283.14)
	Cash Generated from operations	(6,881.90)	450.38
	Taxes paid (net)	200.01	-
	Net cash flow from/(used in) operating activities (A)	(6,681.89)	450.38
B)	Cash from investing activities		
	Purchase of property, plant and equipment	(756.30)	(260.19)
	Purchase of intangible assets	-	(21.39)
	Fixed deposits made during the year	(531.86)	130.67
	Investments Made		
	Interest income	29.39	13.59
	Net cash used in investing activities (B)	(1,258.77)	(137.32)
C)	Cash flow from financing activities		
	Proceeds from long-term borrowings		
	Proceeds from short-term borrowings	1,581.73	-
	Finance cost	(59.49)	-
	Proceeds from Issue of Shares	6,819.81	-
	Net cash flow from financing activities (C)	8,342.05	-
D)	Net increase/ (decrease) in cash and cash equivalents (A+B+C)	401.39	313.06
E)	Cash and cash equivalents as at the beginning of the year	378.96	65.90
F)	Cash and cash equivalents as at the end of the year	780.35	378.96
	Balance with banks	47.71	149.20
	Fixed Deposits	731.10	227.57
	Cash in hand	1.54	2.19
	Total	780.35	378.96

For and on behalf of the board of
CLN Energy Ltd.

Sunil Gandhi
Whole Time Director
DIN : 08433754



Place : Noida
Date :- 29th May 2025



May 29, 2025

To,
BSE LIMITED
Listing Department,
P.J. Towers, Dalal Street,
Fort, Mumbai-400 001

Scrip Code: 544347

Sub: Declaration on the Auditor's Report under Regulations 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements), 2015.

Dear Sir,

Pursuant to provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, we hereby declare and confirm that the Auditor's Reports, on Financial Statements and Results for the Financial year 2024-25, which are being sent herewith, are unmodified and without any qualifications.

Kindly acknowledge the receipt of the same and oblige.

Sincerely,

FOR CLN ENERGY LIMITED

**SUNIL
GANDHI**

Digitally signed by
SUNIL GANDHI
Date: 2025.05.29
17:57:41 +05'30'

**SUNIL GANDHI
(WHOLE TIME DIRECTOR)
DIN - 08433754**

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