



May 29, 2026

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

Scrip Code: 544347

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on Friday, May 29, 2026.

In continuation of our letter dated May 25, 2026, pursuant to regulation 33 read with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that based on recommendation of Audit Committee, the Board of Directors of the Company at its meeting held today i.e. Friday, May 29, 2026, inter alia considered and approved the following:

1. The Audited Standalone Financial Results set out in compliance with Accounting Standards (AS) for the Half year and year ended March 31, 2026 together with Statement of Assets & Liabilities and Cash Flow Statement.
2. The Audited Consolidated Financial Results set out in compliance with Accounting Standards (AS) for the Half year and year ended March 31, 2026 together with Statement of Assets & Liabilities and Cash Flow Statement.
3. Appointment of the M/s SARK and Associates LLP (Registration No.: L2023MH014600) as Secretarial Auditor of the Company for FY 2025-26 and 2026-27.
4. Appointment of the M/s SAH & Co. (FRN: 103920) as Cost Auditor of the Company for FY 2026-27.
5. Appointment of M/s. P M R Y & Co.(Firm Registration No.: 032925N) as an Internal Auditor of the Company for F.Y. 2026-27 and 2027-28.

Independent Auditors Report thereon for Standalone and Consolidated 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 detailed disclosure with respect to the aforesaid business as required to be furnished pursuant to Regulation 30 read with Para A of Part A of Schedule III of SEBI Listing Regulations and SEBI Circular No. SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January, 2026, is enclosed herewith as “Annexure A, B, C and D respectively”.

The Board Meeting commenced at 04:30 P.M. and concluded at 04:50 P.M.

Registered Office
CLN ENERGY LIMITED

(Formerly known as CLN Energy Pvt. Ltd. & JLNPhenix Energy Pvt. Ltd.)
Plot No 18, Sector -140, Phase -2, Nept Post Office, Gautam Budh Nagar, Noida, Uttar Pradesh 201305.
CIN: L33100UP2019PLC121869
Tel No.:0120-6925500 | Email ID: info@clnenergy.in | Website: www.clnenergy.in



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

Kindly acknowledge and oblige.

Thanking You,

Yours Faithfully,

For CLN Energy Limited
(Formerly known as CLN Energy Private Limited)

Bhavika Mundra
Company Secretary and Compliance Officer

Registered Office
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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, 2026 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 for 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 Matter

10. The standalone financial results include the results for the Half Year ended March 31, 2025, and March 31, 2026 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures up Half year of the respective financial year. Also, the figures up to the end of the Half Year had only been reviewed and not subjected to audit.

FOR D G M S & CO.

Chartered Accountants

Firm Regn. No. 0112187W



Hiren J Maru

Partner

Membership No. 115279

UDIN: 26115279KZJSJC1107



Date: 29th May 2026

Place: Mumbai

CLN ENERGY LIMITED

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

CIN: L33100UP2019PLC121869

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

EMAIL: info@clnenergy.in, TEL: 0120-6925500

Statement of Standalone Audited Financial Results for the Half Year Ended 31st March 2026

(Rs. In lakh except per share data)

Particulars	Half Year Ended			Year Ended	
	31-03-2026	30-09-2025	31-03-2025	31-03-2026	31-03-2025
A	Date of start of reporting period	01-10-2025	01-04-2025	01-10-2024	01-04-2024
B	Date of end of reporting period	31-03-2026	30-09-2025	31-03-2025	31-03-2025
C	Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited
Part I					
I	Revenue From Operations				
	Net sales or Revenue from Operations	19,395.87	15,199.86	14,435.18	34,595.73
II	Other Income	391.73	90.26	19.20	481.99
	Total Revenue (I + II)	19,787.60	15,290.12	14,454.38	35,077.72
IV	Expenses				
(a)	Cost of materials consumed	15,642.09	11,969.99	8,954.33	27,612.07
(b)	Purchases of stock-in-trade	946.03	792.37	3,981.42	1,738.40
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(886.45)	(760.75)	(1,647.13)	(1,647.20)
(d)	Employee benefit expense	615.12	640.01	570.56	1,255.13
(e)	Finance Costs	492.55	322.12	62.37	814.68
(f)	Depreciation and amortisation expense	333.60	330.55	307.08	664.14
(g)	Other Expenses	964.02	926.41	1062.77	1,890.43
	Total expenses	18,106.96	14,220.70	13,291.40	32,327.65
V	Profit (loss) before Exceptional and Extraordinary Items and tax	1,680.64	1,069.42	1,162.98	2,750.07
VI	Exceptional items				
VIII	Profit (loss) before Tax (VII-VIII)	1,680.64	1,069.42	1,162.98	2,750.07
X	Tax Expense				
(a)	Current Tax	498.53	325.01	339.40	823.54
	(Less):- MAT Credit	-	-	-	-
	Current Tax Expense Relating to Prior years	-	-	-	-
(b)	Deferred Tax (Asset)/Liabilities	(41.70)	(112.39)	(47.47)	(154.09)
(c)	Prior Period Income Tax	25.13	-	42.51	25.13
XI	Net Profit/Loss for the period from Continuing Operations (IX-X)	1,198.68	856.80	828.54	2,055.49
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)	1,198.68	856.80	828.54	2,055.49
XVIII	Details of equity share capital				
	Paid-up equity share capital (Face Value of Rs. 10/- per equity share)	1,055.33	1,055.33	1,055.33	1,055.33
	Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
XIX	Earnings per share*	11.36	8.12	9.60	19.48
(a)	Earnings per share Continuing Operation				
	Basic earnings per share before extraordinary items	11.36	8.12	9.60	19.48
	Diluted earnings per share before extraordinary items	11.36	8.12	9.60	19.48
(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	11.36	8.12	9.60	19.48
	Diluted earnings per share before extraordinary items	11.36	8.12	9.60	19.48
	*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.



Supil Gandhi
Whole Time Director
DIN : 08433754

Place :- Noida
Date :- 29th May 2026

CLN ENERGY LIMITED

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

CIN: L33100UP2019PLC121869

Registered Office: PLOT-18, SECTOR-140, PHASE-2, Nezp Post Office, Dadri, Gautam Buddha Nagar- 201305, Uttar Pradesh
EMAIL: info@clnenergy.in, TEL: 0120-6925500

Notes to Standalone Audited financials results for the Half year ended for 31st March 2026

- 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, 2026
- 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 The Figures for the half year ended 31st March 2026 are the balancing figure between audited figure in respect of full financial year and unaudited figure for the half year ended september 30, 2025 which were subject to limited review report.
- 5 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.
- 6 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:
- | 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 | - | - |
- Out of 1,000 lakhs paid for capex, 254 lakhs comprises of advance for capital expenditure paid to vendors as on March 31, 2025.
- 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 Board of Directors, at its meeting held on 3rd July 2025, had approved the grant of up to 12,36,000 Employee Stock Options convertible into an equivalent number of equity shares of the Company under the approved ESOP Scheme, pursuant to the approvals received from BSE on 01 December 2025 and the shareholders of the Company, subject to applicable vesting conditions and regulatory requirements.
- Out of the aforesaid approved pool, the Nomination and Remuneration Committee/Board has now proposed the grant of 1,60,046 Employee Stock Options under the ESOP Scheme has approved on January 29 2026, convertible into an equivalent number of equity shares of the Company, subject to the terms of the Scheme and applicable laws.
- 9 During the year, the Company purchased 40.1% of the shares of Electrovault Power Private Limited from Ghverse India Private Limited on 28 June 2025, thereby making Electrovault Power Private Limited an associate enterprise of the Company due to this total holding has increased to 50% in holding shares of Electrovault Power Private Limited and the company open a subsidiary in the name of CLN GREEN Private Limited in which Company hold 51% on 23 September 2025 and Open a Wholly owned subsidiary in United Arab Emirates, Dubai in the name of CLN GREEN GENERAL TRADING LLC on 27 March 2026.
- 10 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 2026



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: L33100UP2019PLC121869

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(Rupees in Lakhs), Unless Stated Otherwise

Standalone Statement of Audited Assets and Liabilities as at 31st March 2026

Particulars	As at	As at
	31st March 2026	31st March 2025
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	1,055.33	1,055.33
(b) Reserves and surplus	10,449.52	8,394.01
(c) Money against share warrants		
Total equity	11,504.85	9,449.34
Non-current liabilities		
(a) Financial liabilities		
(i) Other long term liabilities	54.84	57.69
(ii) Long-term provisions	73.34	43.17
(b) Deferred tax liability (net)		
Total non current liabilities	128.18	100.86
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	9,327.01	1,581.73
(ii) Trade payable		
1. Dues of micro enterprises and small enterprises	423.89	223.75
2. Dues of creditor other than micro enterprises and small enterprises	2,288.57	5,417.55
(iii) Other financial liabilities		
(b) Other current liabilities	471.62	2,522.52
(c) Short-term provisions	1,343.82	647.41
Total current liabilities	13,854.91	10,392.96
TOTAL EQUITY AND LIABILITIES	25,487.94	19,943.16
ASSETS		
Non-current assets		
(a) Property, plant and equipment	1,475.37	1,779.86
(b) Intangible Assets	45.53	53.07
(c) Intangible Assets under development	57.57	-
(d) Financial assets		
(i) Investments	27.19	-
(e) Long-term loans and advances	-	254.00
(g) Deferred Tax Assets (net)	447.74	293.68
(f) Other non-current asset	549.52	622.40
Total non-current assets	2,602.92	3,003.01
Current assets		
(a) Inventories	6,560.80	6,422.50
(b) Financial assets		
(i) Trade receivables	9,697.51	7,520.88
(ii) Cash and cash equivalents	3,024.57	780.36
(iii) Other financial asset		
(c) Short-term loans and advances	3,368.28	1,942.48
(d) Other current assets	233.86	273.93
Total current assets	22,885.02	16,940.15
TOTAL ASSETS	25,487.94	19,943.16

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

 Sunil Gandhi
 Whole Time Director
 DIN : 08433754
Place : Noida
Date :- 29th May 2026

CLN ENERGY LIMITED

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

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(Rupees in Lakhs). Unless stated Otherwise

Standalone Audited Cash Flow Statement for the half year ended 31st March 2026

Sr.No.	Particulars	Year ended 31st March 2026	Year ended 31st March 2025
A)	Cash flow from operating activities		
	Profit before taxation	2,750.08	1,884.47
	Adjustment for :		
	Depreciation and amortisation	664.14	627.99
	Profit on sale or disposal of property, plant & equipment	(2.12)	
	Loss on sale or disposal of property, plant & equipment	0	49.91
	Unrealised foreign exchange gain	193.70	(56.33)
	Interest income on fixed deposits	(165.08)	(29.39)
	Finance Cost	757.93	59.49
	Interest on delayed payment of advance income-tax	56.74	21.89
	Provision for warranty claims	147.50	177.28
	Operating profit/(loss) before working capital changes	4,402.89	2,735.31
	Adjustment for :		
	Movement in trade receivables	(2,176.63)	(5,043.06)
	Movement in short term loans and advances	(1,171.80)	(1,257.91)
	Movement in long term loans and advances	-	-
	Movement in short term provisions	(356.51)	(1,005.24)
	Movement in long term provisions	30.17	16.40
	Movement in other current assets	7.93	1,595.66
	Movement in inventories balance	(138.30)	(2,873.94)
	Movement in other long term liabilities	(2.85)	(2,585.48)
	Movement in trade payables	(3,119.30)	68.34
	Movement in other current liabilities	(2,050.90)	1,468.02
	Cash Generated from operations	(4,575.30)	(6,881.90)
	Taxes paid (net)	-	200.01
	Net cash flow from/(used in) operating activities (A)	(4,575.30)	(6,681.89)
B)	Cash from investing activities		
	Purchase of property, plant and equipment	(296.49)	(756.30)
	Purchase of intangible assets	(56.69)	-
	Intangible assets under development	(57.57)	
	Fixed deposits made during the year	105.01	(531.86)
	Investments Made	(27.19)	
	Interest income	165.08	29.39
	Net cash used in investing activities (B)	(167.85)	(1,258.77)
C)	Cash flow from financing activities		
	Proceeds from long-term borrowings		
	Proceeds from short-term borrowings	7,745.29	1,581.73
	Finance cost	(757.93)	(59.49)
	Proceeds from Issue of Shares	-	6,819.81
	Net cash flow from financing activities (C)	6,987.36	8,342.05
D)	Net increase/ (decrease) in cash and cash equivalents (A+B+C)	2,244.21	401.39
E)	Cash and cash equivalents as at the beginning of the year	780.35	378.96
F)	Cash and cash equivalents as at the end of the year	3,024.56	780.35
	Balance with banks	136.94	47.71
	Fixed Deposits	2,886.10	731.10
	Cash in hand	1.52	1.54
	Total	3,024.56	780.35

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



Place : Noida
Date :- 29th May 2026

(Signature)
Sunil Gandhi
Whole Time Director
DIN : 08433754



Independent Auditors Report on Half Year and Year ended consolidated 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)

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Consolidated Financial Results of Holding Company CLN Energy Limited ('the Company'), and its Subsidiary Company its CLN Green Private Limited, CLN General Trading LLC and Associate Enterprise M/s Electrovault Power Private Limited for the half year and year ended March 31, 2026 (the statement) including the Notes thereon ("the Consolidated Financial Results"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with relevant SEBI circulars in this regard ("SEBI Regulations").

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

- I. is presented in accordance with the requirements of the Listing Regulations 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, 2026, 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 of 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 Consolidated Financial Results 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 ethics requirements that are relevant to our audit of the financial results under the provisions of the companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the 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 Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Company's Board of Directors is responsible for the preparation of the Statement that gives a true and fair view of the net profit 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 read with relevant issues thereunder and other accounting principles generally accepted in India and



in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. 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 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors is 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 Board of Directors is also responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the Statement 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 the Statement.

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

- Identify and assess the risks of material misstatement of the statement, 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the 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 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 Statement, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.



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.

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the Accounting and Auditing Standards and matters which are required to be included in the Audit Report under the provisions of the Act and the Rules made there under. We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

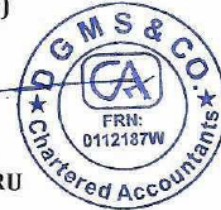
Other Matter

We did not audit the financial statements/results of all subsidiaries/associate enterprises whose financial statements as at March 31, 2026, for the year ended on that date is considered in consolidated financial statements. These financial statements have been furnished to us by the management certified and our opinion on the consolidated financial result in so far it relates to amounts and disclosure included in respect of its subsidiaries, is based solely on the financial information / results certified by the Board of Directors.

The Consolidated financial results include the results for the Half year and Year ended March 31, 2026 and March 31, 2025 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the Half Year of the respective financial year. Also, the figures upto the end of the Half Year of the year had only been reviewed and not subjected to audit.

Date : 29th May 2026
Place : Mumbai

FOR D G M S & Co.
(Chartered Accountants)
F. R. No. :0112187W



HIREN JAYANTILAL MARU
Partner
M. No. : 115279
UDIN: 26115279GOVIQB1924

CLN ENERGY LIMITED

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

CIN: L33100UP2019PLC121869

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

EMAIL: info@clnenergy.in, TEL: 0120-6925500

Statement of Consolidated Audited Financial Results for the Half Year Ended 31st March 2026

(Rs. In Lakh except per share data)

Particulars	Half Year Ended			Year Ended		
	31-03-2026	30-09-2025	31-03-2025	31-03-2026	31-03-2025	
A	Date of start of reporting period	01-10-2025	01-04-2025	01-10-2024	01-04-2025	01-04-2024
B	Date of end of reporting period	31-03-2026	30-09-2025	31-03-2025	31-03-2026	31-03-2025
C	Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited	Audited
Part I						
I	Revenue From Operations					
	Net sales or Revenue from Operations	19,451.37	15,199.86	14,435.18	34,651.23	21,917.96
II	Other Income	391.73	90.26	19.20	481.99	120.55
III	Total Revenue (I + II)	19,843.10	15,290.12	14,454.38	35,133.22	22,038.51
IV	Expenses					
(a)	Cost of materials consumed	15,642.09	11,969.99	8,954.33	27,612.07	14,209.83
(b)	Purchases of stock-in-trade	946.03	792.37	3,981.42	1,738.40	4,369.18
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(886.45)	(760.75)	(1,647.14)	(1,647.20)	(1,896.52)
(d)	Employee benefit expense	658.08	640.01	570.56	1,298.09	1,136.16
(e)	Finance Costs	492.55	322.12	62.37	814.68	81.38
(f)	Depreciation and amortisation expense	333.60	330.55	307.08	664.15	627.99
(g)	Other Expenses	973.72	926.60	1062.77	1,900.33	1,626.01
	Total expenses	18,159.62	14,220.89	13,291.39	32,380.52	20,154.03
V	(Loss)/Profit before associated companies Income/loss, Exceptional item and Tax					
	Shares in Associated Companies profit/(loss)	(2.53)	-	-	(2.53)	-
	(Loss)/Profit before Exceptional item and Tax					
VI	Profit (loss) before Exceptional and Extraordinary Items and	1,680.95	1,069.23	1,162.99	2,750.17	1,884.48
VII	Exceptional items					
VIII	Profit (loss) before Tax (VII-VIII)	1,680.95	1,069.23	1,162.99	2,750.17	1,884.48
X	Tax Expense					
(a)	Current Tax	499.20	325.01	339.40	824.21	574.65
	(Less):- MAT Credit	-	-	-	-	-
	Current Tax Expense Relating to Prior years	-	-	-	-	-
(b)	Deferred Tax (Asset)/Liabilities	(41.68)	(112.39)	(47.47)	(154.07)	(24.88)
(c)	Prior Period Income Tax	25.13	-	42.51	25.13	42.51
XI	Net Profit/Loss for the period from Continuing Operations (IX-X)	1,198.30	856.61	828.55	2,054.90	1,292.20
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)	1,198.30	856.61	828.54	2,054.90	1,292.19
XVIII	Details of equity share capital					
	Paid-up equity share capital (Face Value of Rs. 10/- per equity share)	1,055.33	1,055.33	1,055.33	1,055.33	1,055.33
	Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
XIX	Earnings per share*	11.35	8.12	9.60	25.23	15.87
(a)	Earnings per share Continuing Operation					
	Basic earnings per share before extraordinary items	11.35	8.12	9.60	25.23	15.87
	Diluted earnings per share before extraordinary items	11.35	8.12	9.60	25.23	15.87
(b)	Earnings per share Discontinuing Operation					
	Basic earnings per share after extraordinary items	0.00	0.00	0.00	0.00	0.00
	Diluted earnings per share after extraordinary items	0.00	0.00	0.00	0.00	0.00
(c)	Earnings per share					
	Basic earnings per share before extraordinary items	11.35	8.12	9.60	25.23	15.87
	Diluted earnings per share before extraordinary items	11.35	8.12	9.60	25.23	15.87
	*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

Place :- Noida
Date :- 29th May 2026

CLN ENERGY LIMITED

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

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Notes to Consolidated Audited financials results for the Half year ended for 31st March 2026

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, 2026

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 The Figures for the half year ended 31st March 2026 are the balancing figure between audited figure in respect of full financial year and unaudited figure for the half year ended september 30, 2025 which were subject to limited review report.

5 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.

6 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:

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	-	-

Out of 1,000 lakhs paid for capex, 254 lakhs comprises of advance for capital expenditure paid to vendors as on March 31, 2025.

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 Board of Directors, at its meeting held on 3rd July 2025, had approved the grant of up to 12,36,000 Employee Stock Options convertible into an equivalent number of equity shares of the Company under the approved ESOP Scheme, pursuant to the approvals received from BSE on 01 December 2025 and the shareholders of the Company, subject to applicable vesting conditions and regulatory requirements.

Out of the aforesaid approved pool, the Nomination and Remuneration Committee/Board has now proposed the grant of 1,60,046 Employee Stock Options under the ESOP Scheme has approved on January 29 2026, convertible into an equivalent number of equity shares of the Company, subject to the terms of the Scheme and applicable laws.

8 During the year, the Company purchased 40.1% of the shares of Electrovault Power Private Limited from Ghverse India Private Limited on 28 June 2025, thereby making Electrovault Power Private Limited an associate enterprise of the Company and the company open a subsidiary in the name of CLN GREEN Private Limited in which Company hold 51% on 23 September 2025 and Open a Wholly owned subsidiary in DUBAI in the name of CLN GREEN GENERAL TRADING LLC on 27 March 2026. Accordingly, the figures presented for March 2026 are consolidated, whereas the comparative figures for prior periods are not consolidated. This does not have any material impact on the figures reported for the prior periods.

9 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 2026



For and on behalf of the board
CLN Energy Ltd.


Sunil Gandhi
Whole Time Director
DIN : 08433754

CLN ENERGY LIMITED

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(Rupees in Lakhs), Unless Stated Otherwise

Consolidated Statement of Audited Assets and Liabilities as at 31 March 2026

Particulars	As at	As at
	31st March 2026	31st March 2025
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	1,055.33	1,055.33
(b) Reserves and surplus	10,448.96	8,394.01
(c) Minority Interest	0.49	
Total equity	11,504.78	9,449.34
Non-current liabilities		
(a) Financial liabilities		
(i) Other long term liabilities	54.84	57.69
(ii) Long-term provisions	73.34	43.17
(b) Defferred tax liability (net)		
Total non current liabilities	128.18	100.86
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	9,348.96	1,581.73
(ii) Trade payable		
1. Dues of micro enterprises and small enterprises	423.89	223.75
2. Dues of creditor other than micro enterprises and small enterprises	2,300.19	5,417.55
(iii) Other financial liabilities		
(b) Other current liabilities	486.73	2,522.52
(c) Short-term provisions	1,344.49	647.41
Total current liabilities	13,904.26	10,392.96
TOTAL EQUITY AND LIABILITIES	25,537.22	19,943.16
ASSETS		
Non-current assets		
(a) Property, plant and equipment	1,475.74	1,779.86
(b) Intangible Assets	45.53	53.07
(c) Intangible assets under development	57.57	-
(d) Financial assets		
(i) Investments	24.15	-
(e) Long-term loans and advances	-	254.00
(g) Deferred Tax Assets (net)	447.72	293.68
(f) Other non-current asset	549.52	622.40
Total non-current assets	2,600.23	3,003.01
Current assets		
(a) Inventories	6,560.80	6,422.50
(b) Financial assets		
(i) Trade receivables	9,763.00	7,520.88
(ii) Cash and cash equivalents	3,035.60	780.36
(iii) Other financial asset		
(c) Short-term loans and advances	3,380.33	1,942.48
(d) Other current assets	197.26	273.93
Total current assets	22,936.99	16,940.15
TOTAL ASSETS	25,537.22	19,943.16

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

[Signature]
Sunil Gandhi
Whole Time Director
DIN : 08433754

Place : Noida
Date :- 29th May 2026

CLN ENERGY LIMITED

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(Rupees in Lakhs). Unless stated Otherwise

Consolidated Audited Cash Flow Statement for the half year ended 31st March 2026

Sr.No.	Particulars	Year ended 31st March 2026	Year ended 31st March 2025
A)	Cash flow from operating activities		
	Profit before taxation	2,750.20	1,884.47
	Adjustment for :		
	Depreciation and amortisation	664.15	627.99
	Profit on sale or disposal of property, plant & equipment	(2.12)	
	Loss on sale or disposal of property, plant & equipment	-	49.91
	Unrealised foreign exchange gain	193.70	(56.33)
	Interest income on fixed deposits	(165.08)	(29.39)
	Finance Cost	757.93	59.49
	Interest on delayed payment of advance income-tax	56.74	21.89
	Provision for warranty claims	147.50	177.28
	Operating profit/(loss) before working capital changes	4,403.02	2,735.31
	Adjustment for :		
	Movement in trade receivables	(2,242.12)	(5,043.06)
	Movement in short term loans and advances	(1,147.24)	(1,257.91)
	Movement in long term loans and advances	-	-
	Movement in short term provisions	(355.85)	(1,005.24)
	Movement in long term provisions	30.17	16.40
	Movement in other current assets	7.93	1,595.66
	Movement in inventories balance	(138.30)	(2,873.94)
	Movement in other long term liabilities	(2.85)	(2,585.48)
	Movement in trade payables	(3,107.75)	68.34
	Movement in other current liabilities	(2,035.79)	1,468.02
	Cash Generated from operations	(4,588.78)	(6,881.90)
	Taxes paid (net)	-	200.01
	Net cash flow from/(used in) operating activities (A)	(4,588.78)	(6,681.89)
B)	Cash from investing activities		
	Purchase of property, plant and equipment	(296.13)	(756.30)
	Purchase of intangible assets	(56.69)	-
	Intangible assets under development	(57.57)	
	Fixed deposits made during the year	105.01	(531.86)
	Investments Made	(24.66)	
	Interest income	165.08	29.39
	Net cash used in investing activities (B)	(164.96)	(1,258.77)
C)	Cash flow from financing activities		
	Proceeds from long-term borrowings		
	Proceeds from short-term borrowings	7,766.89	1,581.73
	Finance cost	(757.93)	9.60
	Proceeds from Issue of Shares	-	6,819.81
	Net cash flow from financing activities (C)	7,008.95	8,342.05
D)	Net increase/ (decrease) in cash and cash equivalents (A+B+C)	2,255.21	401.39
E)	Cash and cash equivalents as at the beginning of the year	780.35	378.96
F)	Cash and cash equivalents as at the end of the year	3,035.56	780.35
	Balance with banks	136.94	9.60
	Fixed Deposits	2,886.10	9.60
	Cash in hand	1.52	1.54
	Total	3,024.56	780.35

For and on behalf of the board of
CLN Energy Ltd.Place : Noida
Date :- 29th May 2026

Sunil Gandhi
Whole Time Director
DIN : 08433754



Annexure B

The details with respect to the appointment of Secretarial Auditor required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 as amended.

S.no	Particulars	Disclosures
1	Reason for change viz. appointment, reappointment, resignation, removal, death or otherwise;	Appointment of Secretarial Auditor
2	Date of appointment/ re-appointment/cessation (as applicable) & term of appointment/re-appointment	May 29, 2026 Term of Appointment: For FY 2025-26 and 2026-27
3	Brief profile (in case of appointment)	SARK & Associates LLP is a peer reviewed firm of Company Secretaries providing corporate, secretarial, legal and compliance advisory services. The firm specializes in corporate laws, SEBI and FEMA compliances, mergers & acquisitions, due diligence, corporate restructuring and regulatory advisory services, supported by a team of experienced professionals and associates across India.
4	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

Registered Office
CLN ENERGY LIMITED

(Formerly known as CLN Energy Pvt. Ltd. & JLNPhoenix Energy Pvt. Ltd.)
Plot No 18, Sector -140, Phase -2, Nept Post Office, Gautam Budh Nagar, Noida, Uttar Pradesh 201305.
CIN: L33100UP2019PLC121869
Tel No.:0120-6925500 | Email ID: info@clnenergy.in | Website: www.clnenergy.in



Annexure C

The details with respect to the appointment of Cost Auditor required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 as amended.

S.no	Particulars	Disclosures
1	Reason for change viz. appointment, reappointment, resignation, removal, death or otherwise;	Appointment of Cost Auditor
2	Date of appointment/ re-appointment/cessation (as applicable) & term of appointment/ re-appointment	May 29, 2026 Term of Appointment: For FY 2026-27
3	Brief profile (in case of appointment)	M/S S A H & CO is a multidisciplinary firm of Tax and Cost Management Consultants having expertise in cost audit, taxation, corporate finance, compliance and advisory services. The firm provides services in the areas of assurance, cost audit, taxation, business valuation, due diligence, financial reporting and corporate law consultancy through a team of experienced and qualified professionals.
4	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

Registered Office
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Annexure D

The details with respect to the appointment of Internal Auditor required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026 as amended.

S.no	Particulars	Disclosures
1	Reason for change viz. appointment, reappointment, resignation, removal, death or otherwise;	Appointment of Internal Auditor
2	Date of appointment/ re-appointment/cessation (as applicable) & term of appointment/re-appointment	May 29, 2026 Term of Appointment: For FY 2026-27 and 2027-28
3	Brief profile (in case of appointment)	M/s. P M R Y & Co. Delhi-based Chartered Accountants firm providing services in auditing & assurance, internal audit, management consultancy, direct and indirect taxation, and advisory services to individuals, corporates and KPOs. The firm also specializes in export benefit advisory and representation before tax authorities, with a strong commitment to quality, ethics and professional standards.
4	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

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



May 29, 2026

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

Scrip Code: 544347

Dear Sir/Madam,

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 2025-26, which are being sent herewith, are unmodified and without any qualifications.

Kindly acknowledge the receipt of the same and oblige.

Sincerely,

Kindly acknowledge and oblige.

Thanking You,

Yours Faithfully,

For CLN Energy Limited
(Formerly known as CLN Energy Private Limited)

Bhavika Mundra
Company Secretary and Compliance Officer

Registered Office
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