



Clean Science and Technology Limited

i n n o v a t i o n a t w o r k



7th November, 2024

To,

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street,

Fort, Mumbai – 400 001

Scrip Code: 543318

National Stock Exchange of India Limited

Exchange Plaza, Plot no. C/1,

G Block, Bandra-Kurla Complex

Bandra (E), Mumbai - 400 051

Trading Symbol: CLEAN

Dear Sir/Madam

Subject: Outcome of Board Meeting - Unaudited Standalone and Consolidated Financial Results for the Quarter and Half Year ended 30th September, 2024.

Further to our letter dated 16th October, 2024 and in compliance with Regulation 30 read with Schedule III and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (“SEBI Listing Regulations, 2015”) we hereby inform you that, the Board of Directors of the Company at their meeting held today viz. Thursday, 7th November, 2024, have approved the Un-Audited Standalone and Consolidated Financial Results for the Quarter and Half Year ended 30th September, 2024.

Please find enclosed herewith Unaudited Standalone and Consolidated Financial Results for the Quarter and Half Year ended 30th September, 2024 along with the Limited Review Report thereon, issued by the Statutory Auditors of the Company.

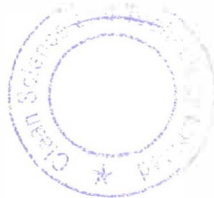
The meeting commenced at 12 noon and concluded at 12.50 PM

You are requested to take above information on record.

Thanking You.

For Clean Science and Technology Limited

Ruchita Vij
Company Secretary



Encl: - as above

Price Waterhouse Chartered Accountants LLP

Review Report

To
The Board of Directors
Clean Science and Technology Limited
Office No. 603 & 604, 6th
Tower No. 15, Cybercity, Magarpatta City
Hadapsar
Pune - 411013

1. We have reviewed the standalone unaudited financial results of Clean Science and Technology Limited (the "Company") for the quarter ended September 30, 2024 and the year to date results for the period April 01, 2024 to September 30, 2024, which are included in the accompanying 'Statement of Unaudited Standalone Financial Results for the quarter and half year ended September 30, 2024', the Standalone Unaudited Statement of Assets and Liabilities as on that date and the Standalone Unaudited Statement of Cash Flows for the half-year ended on that date (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015"), which has been initialled by us for identification purposes.
2. The Statement, which is the responsibility of the Company's management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34"), prescribe under Section 133 of Companies At, 2013, and other accounting principles Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement.
4. 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 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.
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the listing Regulation, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



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Pune - 411 006
T: +91 (20) 69050570

Registered office and Head office: 11-A, Vishnu Digamber Marg, Sucheta Bhawan, New Delhi - 110002

Price Waterhouse (a Partnership Firm) converted into Price Waterhouse Chartered Accountants LLP (a Limited Liability Partnership with LLP identity no: LLPIN AAC-5001) with effect from July 25, 2014. Post its conversion to Price Waterhouse Chartered Accountants LLP, its ICAI registration number is 012754N/N500016 (ICAI registration number before conversion was 012754N)

Price Waterhouse Chartered Accountants LLP

6. (a) The financial results of the Company for the quarter ended September 30, 2023, and the year to date results for the period April 1, 2023 to September 30, 2023 were reviewed by another firm of Chartered Accountants who issued their unmodified conclusion, vide their report dated November 02, 2023.

(b) The financial statements of the Company for the year ended March 31, 2024, were audited by another firm of Chartered Accountants, who issued an unmodified opinion vide their report dated May 15, 2024.

(c) The standalone financial results of the Company for the quarter ended June 30, 2024, were reviewed by another firm of Chartered Accountants who, vide their report dated August 01, 2024, expressed an unmodified conclusion on those financial results.

Our conclusion is not modified in respect of these matters.

For Price Waterhouse Chartered Accountants LLP
Firm Registration Number: 012754N/N500016



Amit Borkar
Partner
Membership Number : 109846

UDIN : 24109846BKGXUV9871
Place : Pune
Date : November 07, 2024

Clean Science and Technology Limited

Regd Office: Office No 603 and 604, 6th floor, Tower No.15, Cyber City, Magarpatta, Hadapsar, Pune, Maharashtra - 411013

Web Site: www.cleanscience.co.in, Email Id: compliance@cleanscience.co.in

Corporate Identification Number: L24114PN2003PLC018532



STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

₹ in million (except per share data)

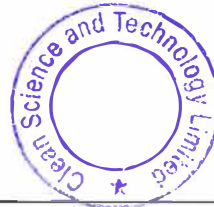
Particulars	Quarter Ended			Half Year Ended		Year Ended
	September 30, 2024 (Unaudited)	June 30, 2024 (Unaudited)	September 30, 2023 (Unaudited)	September 30, 2024 (Unaudited)	September 30, 2023 (Unaudited)	March 31, 2024 (Audited)
Income						
Revenue from operations	2,280.60	2,173.14	1,811.15	4,453.74	3,692.29	7,894.39
Other Income (net)	103.71	96.36	50.78	200.07	174.35	383.51
Total income	2,384.31	2,269.50	1,861.93	4,653.81	3,866.64	8,277.90
Expenses						
Cost of materials consumed	833.86	798.21	672.94	1,632.07	1,312.26	2,776.05
Changes in inventories of finished goods and work-in-progress	(10.50)	(68.03)	(55.00)	(78.53)	31.97	(21.44)
Employee benefits expense	123.97	117.82	114.60	241.79	229.33	465.07
Finance costs	0.24	0.85	2.36	1.09	2.63	8.34
Depreciation and amortisation expense	112.21	110.95	109.68	223.16	216.24	437.83
Power and fuel expense	215.13	186.94	170.09	402.07	294.22	642.73
Other expenses	172.02	160.39	152.78	332.41	303.36	659.51
Total expenses	1,446.93	1,307.13	1,167.45	2,754.06	2,390.01	4,968.09
Profit before tax	937.38	962.37	694.48	1,899.75	1,476.63	3,309.81
Tax expense:						
Current tax	224.06	235.14	170.15	459.20	342.94	761.33
Deferred tax charge	38.97	5.65	5.13	44.62	29.06	71.60
Total tax expense	263.03	240.79	175.28	503.82	372.00	832.93
Profit for the period / year (A)	674.35	721.58	519.20	1,395.93	1,104.63	2,476.88
Other comprehensive income / (loss)						
Items that will not be reclassified subsequently to profit or loss						
(i) Remeasurements of defined benefit obligation (loss) / gain	(0.22)	(0.22)	0.47	(0.44)	0.93	(0.80)
(ii) Income tax relating to remeasurements of defined benefit obligation	0.05	0.06	(0.11)	0.11	(0.23)	0.23
Total other comprehensive income / (loss) (B)	(0.17)	(0.16)	0.36	(0.33)	0.70	(0.57)
Total comprehensive income for the period / year (A+B)	674.18	721.42	519.56	1,395.60	1,105.33	2,476.31
Paid up equity capital [Face value of ₹ 1/- per share]	106.26	106.26	106.25	106.26	106.25	106.25
Other Equity						12,050.13
Earnings per equity share [Face value of ₹ 1/- per share] *						
Basic	6.35	6.79	4.89	13.14	10.40	23.31
Diluted	6.34	6.79	4.89	13.13	10.40	23.31

*EPS are not annualised for the interim periods

Notes:

- The Statement has been prepared in accordance with the recognition and measurement principles laid down in India Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time and the provisions of the Companies Act 2013 and other accounting principles.
- The above results have been subjected to Limited Review by the statutory auditors of the company in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors at its meeting held on November 07, 2024.
- As per Ind AS 108 'Operating Segments', when financial results contains both consolidated and standalone financial results for the parents, segment information needs to be presented only in case of consolidated financial results. Accordingly segment information have been provided only in consolidated financial results.
- During the half year ended September 30, 2024, 12,249 equity shares of ₹ 1/- each fully paid-up, were allotted upon exercise of the vested stock options pursuant to the Company's Employee Stock Option Scheme, 2021 (ESOP 2021).
- The standalone results of the Company are available on the Company's website, www.cleanscience.co.in and also on the website of the BSE Limited, www.bseindia.com and National Stock Exchange of India Limited, www.nseindia.com, where the shares of the Company are listed.

On behalf of the Board of Directors
For Clean Science and Technology Limited



Ashok Boob

Ashok Boob
Managing Director
DIN : 0410740

Place : Pune
Date : November 7, 2024



Clean Science and Technology Limited

Regd Office: Office No 603 and 604, 6th floor. Tower No.15, Cyber City, Magarpatta, Hadapsar, Pune, Maharashtra - 411013

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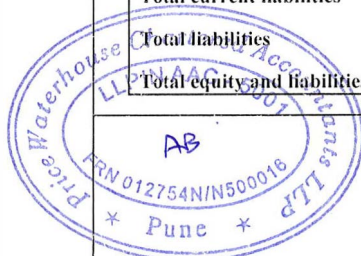
Corporate Identification Number: L24114PN2003PLC018532



STANDALONE UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2024

₹ in million

Particulars	As at September 30, 2024 (Unaudited)	As at March 31, 2024 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	3,780.65	3,966.90
Capital work-in-progress	26.48	17.64
Right-of-use asset	37.58	38.00
Other Intangible assets	4.63	5.47
Financial assets		
(i) Investments	5,230.15	3,734.93
(ii) Other financial assets	32.14	31.64
Other non-current assets	1.01	2.57
Total non-current assets	9,112.64	7,797.15
Current assets		
Inventories	1,223.21	1,104.88
Financial assets		
(i) Investments	2,670.04	2,925.58
(ii) Trade receivables	1,795.50	1,618.09
(iii) Cash and cash equivalents	100.11	90.30
(iv) Bank balances other than (iii) above	0.33	0.29
(v) Other financial assets	2.44	16.71
Other current assets	104.09	152.11
Total current assets	5,895.72	5,907.96
Total assets	15,008.36	13,705.11
EQUITY & LIABILITIES		
Equity		
Equity share capital	106.26	106.25
Other equity	13,140.79	12,050.13
Total equity	13,247.05	12,156.38
Liabilities		
Non-current liabilities		
Financial liabilities		
(i) Lease liabilities	9.46	9.37
(ii) Other financial liabilities	4.60	4.60
Provisions	8.50	6.15
Deferred tax liabilities (net)	366.94	322.32
Total non-current liabilities	389.50	342.44
Current liabilities		
Financial liabilities		
(i) Lease liabilities	0.74	0.78
(ii) Trade payables		
a) Total outstanding dues of micro enterprises and small enterprises	92.06	50.37
b) Total outstanding dues of creditors other than micro enterprises and small enterprises	874.58	886.64
(iii) Other financial liabilities	154.38	183.93
Other current liabilities	95.44	15.93
Provisions	2.00	2.73
Current tax liabilities (net)	152.61	65.91
Total current liabilities	1,371.81	1,206.29
Total liabilities	1,761.31	1,548.73
Total equity and liabilities	15,008.36	13,705.11

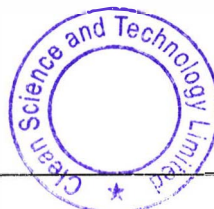


For and on behalf of the Board of Directors of
Clean Science and Technology Limited

Ashok Boob

Ashok Boob
Managing Director
DIN : 0410740

Place : Pune
Date : November 7, 2024



Clean Science and Technology Limited

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Corporate Identification Number: L24114PN2003PLC018532



STANDALONE UNAUDITED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

₹ in million

Particulars	September 30, 2024 (Unaudited)	September 30, 2023 (Unaudited)
A. Cash flow from operating activities		
Profit before tax	1,899.75	1,476.63
Adjustments for		
Depreciation and amortisation	223.16	216.24
Gain on sale of property, plant and equipments	-	(0.05)
Dividend income	(0.17)	-
Finance costs	1.09	2.63
Profit on sale of instruments designated through fair value through profit and loss (FVTPL)	(49.12)	(38.12)
Fair value gain on instruments designated through fair value through profit and loss (FVTPL)	(89.89)	(62.52)
Interest income	(16.29)	(17.02)
Mark to Market loss / (gain) on forward contract	4.69	(31.02)
Unrealised foreign exchange differences	(14.34)	(10.83)
Non-cash employee share-based expense	4.64	7.13
Operating profit before working capital changes	1,963.52	1,543.07
Movement in working capital:		
(Increase) / decrease in other non-current financial assets	(0.28)	(0.13)
(Increase) / decrease in other non-current assets	-	(4.92)
(Increase) / decrease in inventories	(118.33)	24.21
(Increase) / decrease in trade receivables	(164.32)	175.16
(Increase) / decrease in other current financial assets	10.39	(17.63)
(Increase) / decrease in other current assets	48.24	152.89
Increase / (decrease) in non-current provisions	2.35	-
Increase / (decrease) in trade payables	30.58	(75.02)
Increase / (decrease) in other current financial liabilities	(29.60)	(32.75)
Increase / (decrease) in other current liabilities	79.51	(47.60)
Increase / (decrease) in current provisions	(1.06)	2.68
Cash generated from operations	1,821.00	1,719.96
Income tax paid	(372.50)	(334.17)
Net cash from operating activities (A)	1,448.50	1,385.79
B. Cash flows from investing activities		
Purchase of property, plant and equipment and intangible assets	(47.54)	(112.63)
Proceeds from sale of property, plant and equipment	-	0.39
Receipt from / (payment for) investment in term deposits (net)	1.77	(2.37)
Investment in subsidiary	(1500.00)	(1,550.70)
Purchase of investments	(2205.62)	(2,040.22)
Proceeds from sale of investments	2618.43	2,531.62
Dividend received	0.17	-
Interest received	6.08	32.82
Net cash used in investing activities (B)	(1,126.71)	(1,141.09)
C. Cash flows from financing activities		
Interest paid	(0.71)	(2.20)
Proceeds from issue of shares against employee stock options	7.82	4.95
Principal elements of lease prepayments	(0.38)	(0.36)
Dividends paid	(318.78)	(318.74)
Net cash used in financing activities (C)	(312.05)	(316.35)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	9.74	(71.65)
Effect of exchange differences on restatement of foreign currency Cash and cash equivalents	0.07	0.04
Cash and cash equivalents at the beginning of the period	90.30	123.58
Cash and cash equivalents at the end of the period	100.11	51.97
Notes:-		
1. Cash and cash equivalents include		
Cash on hand	0.79	0.97
Balances with bank		
- Current accounts	99.32	51.00
	100.11	51.97

Note 1:

Figures in brackets represent outflows of cash and cash equivalents.

Note 2:

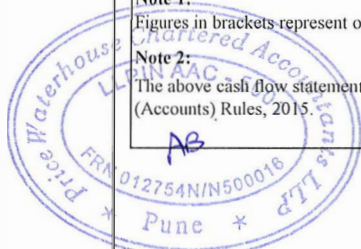
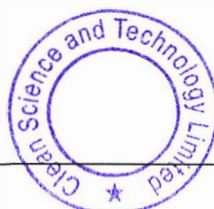
The above cash flow statement has been prepared under the 'Indirect Method' set out in Ind AS 7 - on Statement of Cash Flows as notified under Companies (Accounts) Rules, 2015.

For and on behalf of the Board of Directors of
Clean Science and Technology Limited

Ashok Boob

Ashok Boob
Managing Director
DIN : 0410740

Place : Pune
Date : November 7, 2024



Price Waterhouse Chartered Accountants LLP

Review Report

To
The Board of Directors
Clean Science and Technology Limited
Office No. 603 & 604, 6th
Tower No. 15, Cybercity, Magarpatta City
Hadapsar
Pune – 411013

1. We have reviewed the consolidated unaudited financial results of Clean Science and Technology Limited (the “Holding Company”), its subsidiaries (the Holding Company and its subsidiaries hereinafter referred to as the “Group”) for the quarter ended September 30, 2024, and the year to date results for the period April 01, 2024 to September 30, 2024, which are included in the accompanying ‘Statement of Unaudited Consolidated Financial Results for the quarter and half year ended September 30, 2024’, the Consolidated Unaudited Statement of Assets and Liabilities as on that date and the Consolidated Unaudited Statement of Cash Flows for the half-year ended on that date (the “Statement”). The Statement is being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the “Listing Regulations, 2015”), which has been initialed by us for identification purposes.
2. This Statement, which is the responsibility of the Holding Company’s Management and has been approved by the Holding Company’s Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 “Interim Financial Reporting”, prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (‘SRE’) 2410 “Review of Interim Financial Information Performed by the Independent Auditor of the Entity”, issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is 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 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

Name of Entity	Relationship
Clean Fino-Chem Limited	Wholly owned Subsidiary
Clean Science Private Limited	Wholly owned Subsidiary
Clean Aromatics Private Limited	Wholly owned Subsidiary
Clean Organics Private Limited	Wholly owned Subsidiary



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Price Waterhouse (a Partnership Firm) converted into Price Waterhouse Chartered Accountants LLP (a Limited Liability Partnership with LLP identity no: LLPIN AAC-5001) with effect from July 25, 2014. Post its conversion to Price Waterhouse Chartered Accountants LLP, its ICAI registration number is 012754N/N500016 (ICAI registration number before conversion was 012754N)

Price Waterhouse Chartered Accountants LLP

5. Based on our review conducted and procedures performed as stated in paragraph 3, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The interim financial results of three subsidiaries reflect total assets of Rs. 9.66 million and net assets of Rs. 9.05 million as at September 30, 2024 and total revenues of Rs. Nil and Rs. Nil, total net profit after tax of Rs. 0.09 million and Rs. 0.17 million and total comprehensive income of Rs. 0.09 million and Rs. 0.17 million, for the quarter ended September 30, 2024 and for the period from April 01, 2024 to September 30, 2024, respectively, and cash flows (net) of Rs. (0.04) million for the period from April 01, 2024 to September 30, 2024, as considered in the consolidated unaudited financial results. These interim financial results have been reviewed by other auditors and their reports, vide which they have issued an unmodified conclusion, have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.
7. (a) The comparative figures of the Group as set out in the Statement for the quarter ended September 30, 2023 and the year to date results for the period April 01, 2023 to September 30, 2023 were reviewed by another firm of Chartered Accountants who, vide their report dated November 02, 2023 expressed an unmodified conclusion on the same.
(b) The consolidated financial statements of the Company for the year ended March 31, 2024, were audited by another firm of chartered accountants under the Companies Act, 2013 who, vide their report dated May 15, 2024, expressed an unmodified opinion on those financial statements.
(c) The consolidated financial results of the Company for the quarter ended June 30, 2024, were reviewed by another firm of Chartered Accountants who, vide their report dated August 01, 2024, expressed an unmodified conclusion on those financial results.

Our conclusion on the Statement is not modified in respect of the above matters.

For Price Waterhouse Chartered Accountants LLP
Firm Registration Number: 012754N/N500016



Amit Borkar
Partner
Membership Number : 109846

UDIN : 24109846BKGXUW9769
Place : Pune
Date : November 07, 2024

Clean Science and Technology Limited

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Corporate Identification Number: L24114PN2003PLC018532



STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

₹ in million (except per share data)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	September 30, 2024 (Unaudited)	June 30, 2024 (Unaudited)	September 30, 2023 (Unaudited)	September 30, 2024 (Unaudited)	September 30, 2023 (Unaudited)	March 31, 2024 (Audited)
Income						
Revenue from operations	2,381.33	2,240.12	1,811.15	4,621.45	3,692.29	7,914.85
Other Income (net)	110.67	99.30	60.06	209.97	194.39	412.86
Total income	2,492.00	2,339.42	1,871.21	4,831.42	3,886.68	8,327.71
Expenses						
Cost of materials consumed	930.16	881.62	672.94	1,811.78	1,312.26	2,827.15
Changes in inventories of finished goods and work-in-progress	(35.02)	(106.85)	(55.00)	(141.87)	31.97	(56.32)
Employee benefits expense	142.19	129.81	118.73	272.00	235.78	486.83
Finance costs	0.45	1.07	2.54	1.52	3.05	9.26
Depreciation and amortisation expense	175.02	157.80	111.27	332.82	219.22	459.25
Power and fuel expense	250.49	209.77	170.09	460.26	294.22	655.79
Other expenses	196.71	179.18	156.08	375.89	308.50	680.75
Total expenses	1,660.00	1,452.40	1,176.65	3,112.40	2,405.00	5,062.71
Profit before tax	832.00	887.02	694.56	1,719.02	1,481.68	3,265.00
Tax expense:						
Current tax	224.06	235.14	166.39	459.20	342.69	759.54
Deferred tax charge / (credit)	20.48	(7.43)	6.30	13.05	27.72	65.20
Total tax expense	244.54	227.71	172.69	472.25	370.41	824.74
Profit for the period / year (A)	587.46	659.31	521.87	1,246.77	1,111.27	2,440.26
Other comprehensive (loss) / income						
Items that will not be reclassified subsequently to profit or loss						
(i) Remeasurements of defined benefit obligation (loss) / gain	(0.27)	(0.28)	0.47	(0.55)	0.93	(1.01)
(ii) Income tax relating to remeasurements of defined benefit obligation	0.05	0.06	(0.11)	0.11	(0.23)	0.26
Total other comprehensive (loss) / income (B)	(0.22)	(0.22)	0.36	(0.44)	0.70	(0.75)
Total comprehensive income for the period / year (A+B)	587.24	659.09	522.23	1,246.33	1,111.97	2,439.51
Paid up equity capital [Face Value ₹ 1/- per share]	106.26	106.26	106.25	106.26	106.25	106.25
Other equity						11,925.40
Earnings per equity share [Face value of ₹ 1/- per share] *						
Basic	5.53	6.21	4.91	11.73	10.46	22.97
Diluted	5.53	6.20	4.91	11.73	10.46	22.96

*EPS are not annualised for the interim periods

Notes:

1. The Statement has been prepared in accordance with the recognition and measurement principles laid down in India Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time and the provisions of the Companies Act 2013 and other accounting principles.

2. The above results have been subjected to Limited Review by the statutory auditors of the company in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors at its meeting held on November 07, 2024.

3. Standalone information:

Particulars	Quarter Ended			Half Year Ended		Year Ended
	September 30, 2024 (Unaudited)	June 30, 2024 (Unaudited)	September 30, 2023 (Unaudited)	September 30, 2024 (Unaudited)	September 30, 2023 (Unaudited)	March 31, 2024 (Audited)
a. Revenue	2,280.60	2,173.14	1,811.15	4,453.74	3,692.29	7,894.39
b. Profit before tax	937.38	962.37	694.48	1,899.75	1,476.63	3,309.81
c. Profit for the period / year	674.35	721.58	519.20	1,395.93	1,104.63	2,476.88
d. Other comprehensive (loss) / income	(0.17)	(0.16)	0.36	(0.33)	0.70	(0.57)
e. Total comprehensive income	674.18	721.42	519.56	1,395.60	1,105.33	2,476.31

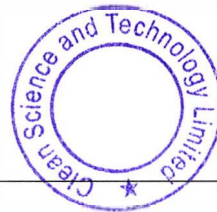
4. The Group is exclusively engaged in the business of manufacturing of organic chemicals. This in the context of the Ind AS 108 Operating Segments, is considered to constitute one single primary segment.

5. During the half year ended September 30, 2024, 12,249 equity shares of ₹ 1/- each fully paid-up, were allotted upon exercise of the vested stock options pursuant to the Company's Employee Stock Option Scheme, 2021 (ESOP 2021).

6. Previous period's figure have been regrouped/rearranged where necessary to conform to current period's classification.

7. The consolidated results of the Group are available on the Company's website, www.cleanscience.co.in and also on the website of the BSE Limited, www.bseindia.com and National Stock Exchange of India Limited, www.nscindia.com, where the shares of the Company are listed.

On behalf of the Board of Directors
For Clean Science and Technology Limited



Ashok Boob

Ashok Boob
Managing Director
DIN : 0410740

Place : Pune
Date : November 7, 2024



Clean Science and Technology Limited

Regd Office: Office No 603 and 604, 6th floor, Tower No.15, Cyber City, Magarpatta, Hadapsar, Pune, Maharashtra - 411013

Web Site: www.cleanscience.co.in, Email Id: compliance@cleanscience.co.in

Corporate Identification Number: L24114PN2003PLC018532

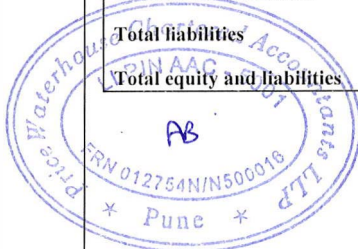


CONSOLIDATED UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2024

₹ in million

Particulars	As at September 30, 2024 (Unaudited)	As at March 31, 2024 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	6,497.97	5,987.33
Capital work-in-progress	299.74	573.46
Right-of-use asset	363.36	366.41
Other Intangible assets	6.35	7.39
Financial assets		
(i) Investments	363.68	369.84
(ii) Other financial assets	36.07	35.53
Deferred tax assets (net)	55.10	23.45
Other non-current assets	43.75	26.44
Total non-current assets	7,666.02	7,389.85
Current assets		
Inventories	1,476.41	1,236.53
Financial assets		
(i) Investments	3,227.76	3,023.78
(ii) Trade receivables	1,900.97	1,637.32
(iii) Cash and cash equivalents	114.06	104.45
(iv) Bank balances other than (iii) above	1.89	1.85
(v) Other financial assets	3.42	16.79
Other current assets	615.45	573.53
Current tax assets (net)	2.28	2.18
Total current assets	7,342.24	6,596.43
Total assets	15,008.26	13,986.28
EQUITY & LIABILITIES		
Equity		
Equity share capital	106.26	106.25
Other equity	12,867.02	11,925.40
Total equity	12,973.28	12,031.65
Liabilities		
Non-current liabilities		
Financial liabilities		
(i) Lease liabilities	18.85	18.74
(ii) Other financial liabilities	4.60	4.60
Provisions	9.65	8.28
Deferred tax liabilities (net)	367.39	322.90
Total non-current liabilities	400.49	354.52
Current liabilities		
Financial liabilities		
(i) Lease liabilities	1.53	1.56
(ii) Trade payables		
a) total outstanding dues of micro enterprises and small enterprises	127.62	50.41
b) total outstanding dues of creditors other than micro enterprises and small enterprises	949.38	1,034.18
(iii) Other financial liabilities	303.15	422.08
Other current liabilities	97.64	22.72
Provisions	2.58	3.24
Current tax liabilities (net)	152.59	65.92
Total current liabilities	1,634.49	1,600.11
Total liabilities	2,034.98	1,954.63
Total equity and liabilities	15,008.26	13,986.28

On behalf of the Board of Directors
For Clean Science and Technology Limited



Ashok Boob

Ashok Boob
Managing Director
DIN : 0410740

Place : Pune
Date : November 7, 2024

Clean Science and Technology Limited

Regd Office: Office No 603 and 604, 6th floor, Tower No.15, Cyber City, Magarpatta, Hadapsar, Pune, Maharashtra - 411013

Web Site: www.cleanscience.co.in, Email Id: compliance@cleanscience.co.in

Corporate Identification Number: L24114PN2003PLC018532



CONSOLIDATED UNAUDITED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

₹ in million

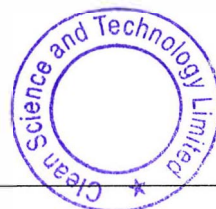
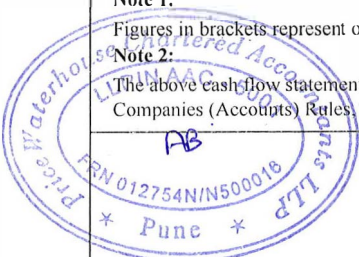
Particulars	September 30, 2024 (Unaudited)	September 30, 2023 (Unaudited)
A. Cash flow from operating activities		
Profit before tax	1,719.02	1,481.68
Adjustments for		
Depreciation and amortisation	332.82	219.22
Gain on sale of property, plant and equipments	-	(0.05)
Dividend income	(0.17)	-
Finance costs	1.52	3.05
Profit on sale of instruments designated through fair value through profit and loss (FVTPL)	(57.86)	(79.29)
Fair value gain on instruments designated through fair value through profit and loss (FVTPL)	(93.03)	(44.47)
Interest income	(16.32)	(17.03)
Mark to market loss / (gain) on forward contracts	4.69	(31.02)
Unrealised foreign exchange differences	(14.33)	(10.83)
Non-cash employee share-based expense	6.02	7.13
Operating profit before working capital changes	1,882.36	1,528.39
Movement in working capital:		
(Increase) / decrease in other non-current financial assets	(0.32)	(0.68)
(Increase) / decrease in other non-current assets	-	(4.92)
(Increase) / decrease in inventories	(239.88)	24.21
(Increase) / decrease in trade receivables	(250.56)	172.92
(Increase) / decrease in other current financial assets	9.47	(17.63)
(Increase) / decrease in other current assets	(41.70)	(37.20)
Increase / (decrease) in non-current provisions	1.37	-
Increase / (decrease) in trade payables	(6.63)	(84.48)
Increase / (decrease) in other current financial liabilities	(28.45)	(31.84)
Increase / (decrease) in other current liabilities	74.92	(48.49)
Increase / (decrease) in current provisions	(1.10)	2.68
Cash generated from operations	1,399.48	1,502.96
Income tax paid	(372.62)	(336.27)
Net cash from operating activities (A)	1,026.86	1,166.69
B. Cash flows from investing activities		
Purchase of property, plant and equipment and intangible assets	(678.16)	(1,178.61)
Proceeds from sale of property, plant and equipment	-	0.39
Receipt from / (payment for) investment in term deposits (net)	1.77	(3.22)
Purchase of investments	(4,724.33)	(3,948.88)
Proceeds from sale of investments	4,689.49	4,165.14
Dividend received	0.17	-
Interest received	6.13	32.82
Net cash used in investing activities (B)	(704.93)	(932.36)
C. Cash flows from financing activities		
Interest paid	(0.66)	(2.20)
Proceeds from issue of shares against employee stock options	7.83	4.95
Principal elements of lease payments	(0.78)	(0.73)
Dividends paid	(318.78)	(318.74)
Net cash used in financing activities (C)	(312.39)	(316.72)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	9.54	(82.39)
Effect of exchange differences on restatement of foreign currency Cash and cash equivalents	0.07	0.04
Cash and cash equivalents at the beginning of the period	104.45	124.17
Cash and cash equivalents at the end of the period	114.06	41.82
Notes:-		
I. Cash and cash equivalents include		
Cash on hand	0.82	0.99
Balances with bank		
- Current accounts	113.24	51.86
- Cash credit and overdraft facilities from banks	-	(11.03)
	114.06	41.82

Note 1:

Figures in brackets represent outflows of cash and cash equivalents.

Note 2:

The above cash flow statement has been prepared under the 'Indirect Method' set out in Ind AS 7 - on Statement of Cash Flows as notified under Companies (Accounts) Rules, 2015.



**On behalf of the Board of Directors
For Clean Science and Technology Limited**

Ashok Boob

Ashok Boob
Managing Director
DIN : 0410740

Place : Pune
Date : November 7, 2024