

# INTEGRATED FILING — Other than Banks

## General information about company

<b>Scrip code</b>	000000
<b>NSE Symbol</b>	SHUBHSHREE
<b>MSEI Symbol</b>	NOTLISTED
<b>ISIN</b>	INE0UL701015
<b>Name of Company</b>	SHUBHSHREE BIOFUELS ENERGY LIMITED
<b>Type of company</b>	SME
<b>Class of security</b>	Equity
<b>Date of start of financial year</b>	01-Apr-2024
<b>Date of end of financial year</b>	31-Mar-2025
<b>Date of board meeting when results were approved</b>	27-May-2025
<b>Date on which prior intimation of the meeting for considering financial results was informed to the exchange</b>	19-May-2025
<b>Description of presentation currency</b>	INR (in Actuals)
<b>Reporting Type</b>	Half Yearly
<b>Reporting Quarter</b>	Yearly
<b>Nature of report standalone or consolidated</b>	Consolidated
<b>Whether results are audited or unaudited for the quarter ended</b>	Audited
<b>Whether results are audited or unaudited for the Year to date for current period ended/year ended</b>	Audited
<b>Segment Reporting</b>	Single segment
<b>Description of single segment</b>	Manufacturing and supply of Biomass fuels, pellets, briquettes
<b>Start date and time of board meeting</b>	27-May-2025 11:30:00

<b>End date and time of board meeting</b>	27-May-2025 13:30:00
<b>Whether cash flow statement is applicable on company</b>	Yes
<b>Type of cash flow statement</b>	Cash Flow Indirect
<b>Declaration of unmodified opinion or statement on impact of audit qualification</b>	Declaration of unmodified opinion

### Financial Results — Other than Bank

	<b>Particulars</b>	<b>3 months/ 6 months ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
<b>A</b>	<b>Date of start of reporting period</b>	01-Oct-2024	01-Apr-2024
<b>B</b>	<b>Date of end of reporting period</b>	31-Mar-2025	31-Mar-2025
<b>C</b>	<b>Whether results are audited or unaudited</b>	Audited	Audited
<b>D</b>	<b>Nature of report standalone or consolidated</b>	Consolidated	Consolidated
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>1</b>	<b>Revenue From Operations</b>		
	<b>Revenue from operations</b>	852961000	1626605000
	<b>Other income</b>	4721000	6399000
	<b>Total Income</b>	<b>857682000</b>	<b>1633004000</b>
<b>2</b>	<b>Expenses</b>		
<b>(a)</b>	<b>Cost of materials consumed</b>	55146000	100950000
<b>(b)</b>	<b>Purchases of stock-in-trade</b>	604953000	1138952000
<b>(c)</b>	<b>Changes in inventories of finished goods, work-in-progress and stock-in-trade</b>	-21112000	-25663000
<b>(d)</b>	<b>Employee benefit expense</b>	9162000	13992000
<b>(e)</b>	<b>Finance costs</b>	3205000	3518000
<b>(f)</b>	<b>Depreciation and amortisation expense</b>	1277000	2208000

<b>(g)</b>		<b>Other Expenses</b>	
<b>1</b>	<b>Other Expenses</b>	<b>148305000</b>	<b>292086000</b>
	<b>Total other expenses</b>	<b>148305000</b>	<b>292086000</b>
	<b>Total expenses</b>	<b>800936000</b>	<b>1526043000</b>
<b>3</b>	<b>Profit before exceptional and extraordinary items and tax</b>	<b>56746000</b>	<b>106961000</b>
<b>4</b>	<b>Exceptional items</b>	<b>0</b>	<b>0</b>
<b>5</b>	<b>Profit before extraordinary items and tax</b>	<b>56746000</b>	<b>106961000</b>
<b>6</b>	<b>Extraordinary items</b>	<b>0</b>	<b>0</b>
<b>7</b>	<b>Profit before tax</b>	<b>56746000</b>	<b>106961000</b>
<b>8</b>	<b>Tax Expense</b>		
	<b>Current tax</b>	<b>16000000</b>	<b>28623000</b>
	<b>Deferred tax</b>	<b>209000</b>	<b>-2555000</b>
	<b>Total tax expenses</b>	<b>16209000</b>	<b>26068000</b>
<b>9</b>	<b>Net Profit Loss for the period from continuing operations</b>	<b>40537000</b>	<b>80893000</b>
<b>10</b>	<b>Profit (loss) from discontinuing operations before tax</b>	<b>0</b>	<b>0</b>
<b>11</b>	<b>Tax expense of discontinuing operations</b>	<b>0</b>	<b>0</b>
<b>12</b>	<b>Net profit (loss) from discontinuing operation after tax</b>	<b>0</b>	<b>0</b>
<b>13</b>	<b>Profit (loss) for period before minority interest</b>	<b>40537000</b>	<b>80893000</b>
<b>14</b>	<b>Share of profit (loss) of associates</b>	<b>0</b>	<b>0</b>
<b>15</b>	<b>Profit (loss) of minority interest</b>	<b>27000</b>	<b>27000</b>
<b>16</b>	<b>Net profit (Loss) for the period</b>	<b>40564000</b>	<b>80920000</b>
<b>17</b>	<b>Details of equity share capital</b>		
	<b>Paid-up equity share capital</b>	<b>52420000</b>	<b>52420000</b>
	<b>Face value of equity share capital</b>	<b>10</b>	<b>10</b>
<b>18</b>	<b>Reserves excluding revaluation reserve</b>		<b>250213000</b>

19	Earnings per equity share		
	<b>Basic earnings (loss) per share from continuing and discontinued operations</b>	87.88	17.54
	<b>Diluted earnings (loss) per share from continuing and discontinued operations</b>	87.88	17.54
20	<b>Debt equity ratio</b>	0.0028	0.0028
21	<b>Debt service coverage ratio</b>	0.1925	0.3354
22	<b>Interest service coverage ratio</b>	0.3496	0.5907
23	Disclosure of notes on financial results	Textual Information(1)	

### Text Block

#### Textual Information(1)

Notes to the statement Of Consolidated financial results for the year ended 31 March 2025: 1. The above Consolidated audited financial Results for the half year and financial year ended on March 31, 2025 have been reviewed by Audit Committee and approved by the Board of Directors in their respective meetings held on May 27, 2025. Further, the audit Of consolidated financial results for the year ended on March 31, 2025, in terms of Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended from time to time, has been carried out by the statutory auditor of the Holding Company. The statements includes the financial information of Shubhshree Biofuels Energy Limited (Holding Company) and Subsidiary Companies (Ecodensify Solutions Private Limited\* and Ruralgreen Energy Private Limited\*\*) and wholly owned subsidiary Company (Shubhshree Recycling Private Limited\*\*\*). \*w.e.f. January 9, 2025 \*\* w.e.f. January 11, 2025 \*\*\* w.e.f. January 15, 2025 2. The financial statements have been prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP). 3. Figures for the previous periods have been regrouped/reclassified, wherever necessary, to confirm to the current period classification. 4. The figures of the Half year and Financial year ended March 31, 2025 are same, being applicability of Consolidation from January 9, 2025 . 5. The Holding Company has made an Initial Public Offering (IPO) of 13,92,000 Equity shares of face Value of Rs. 10/- each at a price of Rs. 119/- per Equity Share (including a share premium of Rs. 109/- per Equity Share) aggregating to Rs. 1656.48 Lakhs for the aforesaid equity shares. The Equity shares of the Company got listed on NSE Emerge Platform on September 16, 2024. 6. The company has utilised proceeds From IPO as per the Objects stated in the prospectus as details below: Object of the issue Allocated amount (in lakhs) Funds Utilized Pending to be utilized Funding Capital Expenditure towards installation of additional plant and machinery 212.52 LAKHS 68.66 Lakhs 143.86 Lakhs To meet working capital requirements 900 LAKHS 900 Lakhs NIL General Corporate Purpose. 359.24 LAKHS 359.24 Lakhs NIL Remarks if any: Since Company is in process of expansion unutilized funds will be utilized in next half year. 7. The business activity of the group falls in single primary business segment. 8. The above figures are available on the website of holding company at [www.shubhshreebiofuels.co.in](http://www.shubhshreebiofuels.co.in) and stock exchange i.e. [www.nseindia.com](http://www.nseindia.com). 9. During the financial year 2024-25, the Board of Directors in

their meeting held on December 2, 2024 approved the Incorporation of 2 subsidiary Companies and 1 Wholly owned subsidiary company by making investment of Rs. 51,000/- (Rupees Fifty One Thousand) in each of subsidiary and Rs. 1,00,000/- (Rupees One Lakh) in the wholly owned subsidiary Company. As on March 31, 2025, the Company has following subsidiary/ wholly owned subsidiary companies: Name of Company Status Incorporation date Ecodensify Solutions Private Limited subsidiary Company January 9, 2025 Ruralgreen Energy Private Limited subsidiary Company January 11, 2025 Shubhshree Recycling Private Limited wholly owned subsidiary January 15, 2025 10. Weighted avg no. of equity share is calculated on Proportionate Periodical Basis for shares related to public issue for calculation of Earning per share. Half year EPS is not annualised.

### Remarks

20 Debt equity ratio

21 Debt service coverage ratio

22 Interest service coverage ratio

### Cash flow statement — indirect

A	Date of start of reporting period	01-Apr-2024
B	Date of end of reporting period	31-Mar-2025
C	Whether results are audited or unaudited	Audited
D	Nature of report standalone or consolidated	Consolidated
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before extraordinary items and tax	106961000
2	Adjustments for reconcile profit (loss)	
	Adjustments to profit (loss)	
	Adjustments for finance costs	3518000
	Adjustments for depreciation and amortisation expense	2208000

	<b>Adjustments for impairment loss reversal of impairment loss recognised in profit or loss</b>	<b>0</b>
	<b>Adjustments for unrealised foreign exchange losses gains</b>	<b>0</b>
	<b>Adjustments for dividend income</b>	<b>12000</b>
	<b>Adjustments for share-based payments</b>	<b>0</b>
	<b>Other adjustments for which cash effects are investing or financing cash flow</b>	<b>-4932000</b>
	<b>Other adjustments to reconcile profit (loss)</b>	<b>-1453000</b>
	<b>Other adjustments for non-cash items</b>	<b>132000</b>
	<b>Share of profit and loss from partnership firm or association of persons or limited liability partnerships</b>	<b>0</b>
	<b>Total adjustments to profit (loss)</b>	<b>-539000</b>
<b>3</b>	<b>Adjustments for working capital</b>	
	<b>Adjustments for decrease (increase) in inventories</b>	<b>-32159000</b>
	<b>Adjustments for decrease (increase) in trade receivables</b>	<b>-180324000</b>
	<b>Adjustments for decrease (increase) in other current assets</b>	<b>-10417000</b>
	<b>Adjustments for increase (decrease) in trade payables</b>	<b>53515000</b>
	<b>Adjustments for increase (decrease) in other current liabilities</b>	<b>1678000</b>
	<b>Adjustments for provisions</b>	<b>0</b>
	<b>Total adjustments for working capital</b>	<b>-167707000</b>
	<b>Total adjustments for reconcile profit (loss)</b>	<b>-168246000</b>
	<b>Net cash flows from (used in) operations</b>	<b>-61285000</b>
	<b>Dividends received</b>	<b>0</b>
	<b>Interest paid</b>	<b>0</b>
	<b>Interest received</b>	<b>0</b>
	<b>Income taxes paid (refund)</b>	<b>25418000</b>
	<b>Other inflows (outflows) of cash</b>	<b>0</b>
	<b>Net cash flows from (used in) operating activities before extraordinary items</b>	<b>-86703000</b>
	<b>Proceeds from extraordinary items</b>	<b>0</b>
	<b>Payment for extraordinary items</b>	<b>0</b>

	<b>Net cash flows from (used in) operating activities</b>	<b>-86703000</b>
<b>4</b>	<b>Cash flows from used in investing activities</b>	
	<b>Cash flows from losing control of subsidiaries or other businesses</b>	<b>0</b>
	<b>Cash flows used in obtaining control of subsidiaries or other businesses</b>	<b>0</b>
	<b>Other cash receipts from sales of equity or debt instruments of other entities</b>	<b>0</b>
	<b>Other cash payments to acquire equity or debt instruments of other entities</b>	<b>0</b>
	<b>Other cash receipts from sales of interests in joint ventures</b>	<b>0</b>
	<b>Other cash payments to acquire interests in joint ventures</b>	<b>0</b>
	<b>Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships</b>	<b>0</b>
	<b>Cash payment for investment in partnership firm or association of persons or limited liability partnerships</b>	<b>0</b>
	<b>Proceeds from sales of property plant and equipment</b>	<b>19000</b>
	<b>Purchase of property plant and equipment</b>	<b>22638000</b>
	<b>Proceeds from sales of intangible assets</b>	<b>0</b>
	<b>Purchase of intangible assets</b>	<b>0</b>
	<b>Cash advances and loans made to other parties</b>	<b>0</b>
	<b>Cash receipts from repayment of advances and loans made to other parties</b>	<b>0</b>
	<b>Cash payments for future contracts, forward contracts, option contracts and swap contracts</b>	<b>0</b>
	<b>Cash receipts from future contracts, forward contracts, option contracts and swap contracts</b>	<b>0</b>
	<b>Dividends received</b>	<b>13000</b>
	<b>Interest received</b>	<b>4932000</b>
	<b>Income taxes paid (refund)</b>	<b>0</b>
	<b>Other inflows (outflows) of cash</b>	<b>-44631000</b>
	<b>Proceeds from government grants</b>	<b>0</b>
	<b>Net cash flows from (used in) investing activities before extraordinary items</b>	<b>-62305000</b>
	<b>Proceeds from extraordinary items</b>	<b>0</b>
	<b>Payment for extraordinary items</b>	<b>0</b>
	<b>Net cash flows from (used in) investing activities</b>	<b>-62305000</b>

**Cash flows from used in financing activities**

Proceeds from issuing shares	150586000
Proceeds from issuing other equity instruments	0
Proceeds from issuing debentures notes bonds etc	0
Proceeds from borrowings	77779000
Repayments of borrowings	0
Dividends paid	0
Interest paid	3518000
Income taxes paid (refund)	0
Other inflows (outflows) of cash	49000
Net cash flows from (used in) financing activities before extraordinary items	224896000
Proceeds from extraordinary items	0
Payment for extraordinary items	0
Net cash flows from (used in) financing activities	224896000
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	75888000
6 Effect of exchange rate changes on cash and cash equivalents	
Effect of exchange rate changes on cash and cash equivalents	0
Net increase (decrease) in cash and cash equivalents	75888000
Cash and cash equivalents cash flow statement at beginning of period	12611000
Cash and cash equivalents cash flow statement at end of period	88499000

**Statement of Asset and Liabilities**

Particulars	Year ended (dd-mm-yyyy)
Date of start of reporting period	01-Apr-2024
Date of end of reporting period	31-Mar-2025
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Consolidated



	<b>Equity and liabilities</b>	
<b>1</b>	<b>Shareholders' funds</b>	
	<b>Share capital</b>	52420000
	<b>Reserves and surplus</b>	250213000
	<b>Money received against share warrants</b>	0
	<b>Total shareholders' funds</b>	<b>302633000</b>
<b>2</b>	<b>Share application money pending allotment</b>	0
<b>3</b>	<b>Deferred government grants</b>	0
<b>4</b>	<b>Minority interest</b>	22000
<b>5</b>	<b>Non-current liabilities</b>	
	<b>Long-term borrowings</b>	0
	<b>Deferred tax liabilities (net)</b>	4119000
	<b>Foreign currency monetary item translation difference liability account</b>	0
	<b>Other long-term liabilities</b>	0
	<b>Long-term provisions</b>	260000
	<b>Total non-current liabilities</b>	4379000
<b>6</b>	<b>Current liabilities</b>	
	<b>Short-term borrowings</b>	79727000
	<b>Trade Payables</b>	
	<b>(A) Total outstanding dues of micro enterprises and small enterprises</b>	34211000
	<b>(B) Total outstanding dues of creditors other than micro enterprises and small enterprises</b>	72504000
	<b>Total Trade payable</b>	106715000
	<b>Other current liabilities</b>	5553000
	<b>Short-term provisions</b>	8475000
	<b>Total current liabilities</b>	<b>200470000</b>
	<b>Total equity and liabilities</b>	<b>507504000</b>
	<b>Assets</b>	
<b>1</b>	<b>Non-current assets</b>	
<b>i</b>	<b>Property, Plant and Equipment and Intangible assets</b>	

	<b>Property, Plant and Equipment</b>	<b>32627000</b>
	<b>Producing properties</b>	<b>0</b>
	<b>Intangible assets</b>	<b>0</b>
	<b>Preproducing properties</b>	<b>0</b>
	<b>Property, Plant and Equipment capital work-in-progress</b>	<b>0</b>
	<b>Intangible assets under development or work-in-progress</b>	<b>0</b>
	<b>Total Property, Plant and Equipment and Intangible assets</b>	<b>32627000</b>
<b>ii</b>	<b>Non-current investments</b>	<b>41776000</b>
<b>v</b>	<b>Deferred tax assets (net)</b>	<b>2537000</b>
<b>vi</b>	<b>Foreign currency monetary item translation difference asset account</b>	<b>0</b>
<b>vii</b>	<b>Long-term loans and advances</b>	<b>0</b>
<b>viii</b>	<b>Other non-current assets</b>	<b>7635000</b>
	<b>Total non-current assets</b>	<b>84575000</b>
	<b>Current assets</b>	
	<b>Current investments</b>	<b>10974000</b>
	<b>Inventories</b>	<b>40541000</b>
	<b>Trade receivables</b>	<b>263183000</b>
	<b>Cash and cash equivalents</b>	<b>1055000</b>
	<b>Bank balance other than cash and cash equivalents</b>	<b>87444000</b>
	<b>Short-term loans and advances</b>	<b>0</b>
	<b>Other current assets</b>	<b>19732000</b>
	<b>Total current assets</b>	<b>422929000</b>
	<b>Total assets</b>	<b>507504000</b>

**Disclosure of notes on assets and liabilities**

**Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results**

<b>Particulars</b>	<b>3 months/ 6 month ended (dd-mm-yyyy)</b>	<b>Year to date figures for current</b>
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		<b>period ended (dd-mm-yyyy)</b>
<b>Date of start of reporting period</b>	01-Oct-2024	01-Apr-2024
<b>Date of end of reporting period</b>	31-Mar-2025	31-Mar-2025
<b>Whether results are audited or unaudited</b>	Audited	Audited
<b>Nature of report standalone or consolidated</b>	Consolidated	Consolidated

<b>1</b>	<b>Segment Revenue (Income)</b>
	<b>(net sale/income from each segment should be disclosed)</b>
	<b>Total Segment Revenue</b>
	<b>Less: Inter segment revenue</b>
	<b>Revenue from operations</b>
<b>2</b>	<b>Segment Result</b>
	<b>Profit (+) / Loss (-) before tax and interest from each segment</b>
	<b>Total Profit before tax</b>
	<b>i. Finance cost</b>
	<b>ii. Other Unallocable Expenditure net off Unallocable income</b>
	<b>Profit before tax</b>
<b>3</b>	<b>(Segment Asset - Segment Liabilities)</b>
	<b>Segment Asset</b>
	<b>Total Segment Asset</b>
	<b>Un-allocable Assets</b>
	<b>Net Segment Asset</b>
<b>4</b>	<b>Segment Liabilities</b>
	<b>Segment Liabilities</b>
	<b>Total Segment Liabilities</b>
	<b>Un-allocable Liabilities</b>
	<b>Net Segment Liabilities</b>
	<b>Disclosure of notes on segments</b>

## Details of Impact of Audit Qualification

Whether results are audited or unaudited      Audited

Declaration of unmodified opinion or statement  
on impact of audit qualification      Declaration of unmodified opinion

### Auditor's opinion

Declaration pursuant to Regulation 33 (3) (d) of  
SEBI (LODR) Regulation, 2015: The company  
declares that its Statutory Auditor/s have issued      Yes  
an Audit Report with unmodified opinion for the  
period on Standalone results

Sr No.	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	Khandelwal Badaya & Co.	Yes	30-Apr-2027