INTEGRATED FILING — Other than Banks

General information about company

Scrip code	000000
NSE Symbol	SHUBHSHREE
MSEI Symbol	NOTLISTED
ISIN	INE0UL701015
Name of Company	SHUBHSHREE BIOFUELS ENERGY LIMITED
Type of company	SME
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	27-05-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	21-05-2026
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Type	Half Yearly
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Single segment
Description of single segment	Manufacuring and supply of Biomass fuels, pellets, briquettes.

Start date and time of board meeting	27-05-2026 11:30:00
End date and time of board meeting	27-05-2026 13:35:00
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

Financial Results — Other than Bank

Amount in (Lakhs)

	Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-10-2025	01-04-2025
B	Date of end of reporting period	31-03-2026	31-03-2026
C	Whether results are audited or unaudited	Unaudited	Audited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
1	**Revenue From Operations**		
	Revenue from operations	10,578.48	20,183.05
	Other income	45.80	80.50
	Total Income	**10,624.28**	**20,263.55**
2	**Expenses**		
(a)	Cost of materials consumed	680.37	1,356.90
(b)	Purchases of stock-in-trade	8,039.41	15,681.88
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(60.30)	(107.12)
(d)	Employee benefit expense	128.21	239.44
(e)	Finance costs	74.76	114.78
(f)	Depreciation and amortisation expense	26.59	49.27

(g)		**Other Expenses**	
1	Other expenses	871.25	1,525.46
	Total other expenses	**871.25**	**1,525.46**
	Total expenses	**9,760.29**	**18,860.61**
3	**Profit before exceptional and extraordinary items and tax**	**863.99**	**1,402.94**
4	**Exceptional items**	0.00	0.00
5	**Profit before extraordinary items and tax**	**863.99**	**1,402.94**
6	**Extraordinary items**	0.00	0.00
7	**Profit before tax**	863.99	1,402.94
8	**Tax Expense**		
	Current tax	200.94	301.23
	Deferred tax	(23.17)	(4.27)
	Total tax expenses	**177.77**	**296.96**
9	**Net Profit Loss for the period from continuing operations**	**686.22**	**1,105.98**
10	**Profit (loss) from discontinuing operations before tax**	0.00	0.00
11	**Tax expense of discontinuing operations**	0.00	0.00
12	**Net profit (loss) from discontinuing operation after tax**	0.00	0.00
13	**Profit (loss) for period before minority interest**	686.22	1,105.98
14	**Share of profit (loss) of associates**	(0.52)	(0.52)
15	**Profit (loss) of minority interest**	(37.20)	(51.99)
16	**Net profit (Loss) for the period**	**648.50**	**1,053.47**
17		**Details of equity share capital**	
	Paid-up equity share capital	524.20	524.20
	Face value of equity share capital	10	10
18	**Reserves excluding revaluation reserve**		0.00
19		**Earnings per equity share**	
	Basic earnings (loss) per share from continuing and discontinued	12.36	20.09

	operations		
	Diluted earnings (loss) per share from continuing and discontinued operations	12.36	20.09
20	**Debt equity ratio**	0.03000	0.03000
21	**Debt service coverage ratio**	99.3800	108.100
22	**Interest service coverage ratio**	92.9800	108.100
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 2026: 1. The above Consolidated audited financial Results for the half year and financial year ended on March 31, 2026 have been reviewed by Audit Committee and approved by the Board of Directors in their respective meetings held on May 27, 2026. Further, the audit of consolidated financial results for the year ended on March 31, 2026,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). 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 ended March 31, 2026 are the balancing figures between audited figures in respect of full financial Year ended on March 31, 2026 and the figures for the unaudited half year ended on September 30, 2025. 5. 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 Lacs) Funds Utilized Pending to be utilized Remarks if any 1. Funding Capital Expenditure towards installation of additional plant and machinery 212.52 LACS 137.15 Lacs 75.37 Lacs Since Company is in process of expansion unutilized funds will be utilized in next year. 2.To meet working capital requirements 900 LACS 900 Lacs NIL 3. General Corporate Purpose. 359.24 LACS 359.24 Lacs NIL 6. The Company has estimated and recognized the impact of implementation of the New Labour Codes under Employee benefits expense for the year ended March 31, 2026. The impact of the same is not material to the results for the 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 and stock exchange i.e. www.nseindia.com. 9. The Company has following subsidiary/ wholly owned subsidiary/ associate entities: Name of Company Status Ecodensify Solutions Private Limited subsidiary Company Ruralgreen Energy Private Limited subsidiary Company Shubhshree Recycling Private Limited wholly owned subsidiary Agrizen Bioenergy LLP Associate Entity Biosteam LLP Associate Entity 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**	Such ratios are calculated using balancing approach in half year ended as on 31.03.2026
22	**Interest service coverage ratio**	Such ratios are calculated using balancing approach in half year ended as on 31.03.2026

Cash flow statement — indirect

Amount in (Lakhs)

A	**Date of start of reporting period**	01-04-2025
B	**Date of end of reporting period**	31-03-2026
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	1,402.94
2	**Adjustments for reconcile profit (loss)**	
	Adjustments to profit (loss)	
	Adjustments for finance costs	114.78
	Adjustments for depreciation and amortisation expense	49.51
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
	Adjustments for unrealised foreign exchange losses gains	0.00
	Adjustments for dividend income	0.26
	Adjustments for share-based payments	0.00
	Other adjustments for which cash effects are investing or financing cash flow	(1.23)
	Other adjustments to reconcile profit (loss)	0.00
	Other adjustments for non-cash items	44.98

	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
	Total adjustments to profit (loss)	**207.78**
3	**Adjustments for working capital**	
	Adjustments for decrease (increase) in inventories	(403.06)
	Adjustments for decrease (increase) in trade receivables	(1,166.60)
	Adjustments for decrease (increase) in other current assets	(112.49)
	Adjustments for increase (decrease) in trade payables	174.21
	Adjustments for increase (decrease) in other current liabilities	(5.92)
	Adjustments for provisions	0.00
	Total adjustments for working capital	**(1,513.86)**
	Total adjustments for reconcile profit (loss)	**(1,306.08)**
	Net cash flows from (used in) operations	**96.86**
	Dividends received	0.00
	Interest paid	0.00
	Interest received	(58.72)
	Income taxes paid (refund)	150.64
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) operating activities before extraordinary items	**(112.50)**
	Proceeds from extraordinary items	0.00
	Payment for extraordinary items	0.00
	Net cash flows from (used in) operating activities	**(112.50)**
4	**Cash flows from used in investing activities**	
	Cash flows from losing control of subsidiaries or other businesses	0.00
	Cash flows used in obtaining control of subsidiaries or other businesses	0.00
	Other cash receipts from sales of equity or debt instruments of other entities	1.79
	Other cash payments to acquire equity or debt instruments of other entities	0.00
	Other cash receipts from sales of interests in joint ventures	0.00
	Other cash payments to acquire interests in joint ventures	0.00
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.76

Proceeds from sales of property plant and equipment	0.00
Purchase of property plant and equipment	386.75
Proceeds from sales of intangible assets	0.00
Purchase of intangible assets	0.00
Cash advances and loans made to other parties	35.56
Cash receipts from repayment of advances and loans made to other parties	0.00
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
Dividends received	0.26
Interest received	58.72
Income taxes paid (refund)	0.00
Other inflows (outflows) of cash	0.00
Proceeds from government grants	0.00
Net cash flows from (used in) investing activities before extraordinary items	**(362.30)**
Proceeds from extraordinary items	0.00
Payment for extraordinary items	0.00
Net cash flows from (used in) investing activities	**(362.30)**
Cash flows from used in financing activities	
Proceeds from issuing shares	0.00
Proceeds from issuing other equity instruments	0.00
Proceeds from issuing debentures notes bonds etc	0.00
Proceeds from borrowings	483.99
Repayments of borrowings	0.00
Dividends paid	0.00
Interest paid	0.00
Income taxes paid (refund)	114.78
Other inflows (outflows) of cash	0.37
Net cash flows from (used in) financing activities before extraordinary items	**369.58**
Proceeds from extraordinary items	0.00
Payment for extraordinary items	0.00

	Net cash flows from (used in) financing activities	**369.58**
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	**(105.22)**
6	**Effect of exchange rate changes on cash and cash equivalents**	
	Effect of exchange rate changes on cash and cash equivalents	0.00
	Net increase (decrease) in cash and cash equivalents	**(105.22)**
	Cash and cash equivalents cash flow statement at beginning of period	884.99
	Cash and cash equivalents cash flow statement at end of period	**779.77**

Statement of Asset and Liabilities

Amount in (Lakhs)

	Particulars	Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	31-03-2026
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Consolidated
	Equity and liabilities	
1	**Shareholders' funds**	
	Share capital	524.20
	Reserves and surplus	3,555.53
	Money received against share warrants	0.00
	Total shareholders' funds	**4,079.73**
2	**Share application money pending allotment**	0.00
3	**Deferred government grants**	0.00
4	**Minority interest**	5258000
5	**Non-current liabilities**	
	Long-term borrowings	88.84
	Deferred tax liabilities (net)	0.00
	Foreign currency monetary item translation difference liability account	0.00
	Other long-term liabilities	

1	Other long term liabilbities	0.00
	Total of Other long-term liabilities	**0.00**
	Long-term provisions	3.62
	Total non-current liabilities	92.46
6	**Current liabilities**	
	Short-term borrowings	1,233.61
	Trade Payables	
	(A) Total outstanding dues of micro enterprises and small enterprises	70.55
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,170.82
	Total Trade payable	1,241.37
	Other current liabilities	
1	Other current liabilities	49.60
	Total of Other long-term liabilities	**49.60**
	Short-term provisions	235.28
	Total current liabilities	**2,759.86**
	Total equity and liabilities	**6,984.63**
	Assets	
1	**Non-current assets**	
i	**Property, Plant and Equipment and Intangible assets**	
	Property, Plant and Equipment	630.87
	Producing properties	0.00
	Intangible assets	0.00
	Preproducing properties	0.00
	Property, Plant and Equipment capital work-in-progress	32.63
	Intangible assets under development or work-in-progress	0.00
	Total Property, Plant and Equipment and Intangible assets	663.50
ii	**Non-current investments**	0.24
v	**Deferred tax assets (net)**	29.64
vi	**Foreign currency monetary item translation difference asset account**	0.00
vii	**Long-term loans and advances**	35.56

	Other non-current assets	
1	Other Non Current Assets	498.84
	Total of Other non-current assets	**498.84**
	Total non-current assets	1,227.78
	Current assets	
	Current investments	65.09
	Inventories	808.47
	Trade receivables	3,798.43
	Cash and cash equivalents	779.77
	Bank balance other than cash and cash equivalents	0.00
	Short-term loans and advances	0.16
	Other current assets	
1	other current assets	304.93
	Total of Other current assets	**304.93**
	Total current assets	**5,756.85**
	Total assets	**6,984.63**
	Disclosure of notes on assets and liabilities	Textual Information(1)

Text Block

Textual Information(1)	1. The above standalone audited financial Results for the half year and financial year ended on March 31, 2026 have been reviewed by Audit Committee and approved by the Board of Directors in their respective meetings held on May 27, 2026 in compliance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015. The statutory auditor have expressed an unmodified opinion on the aforesaid results. , 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 ended March 31, 2026 are the balancing figures between audited figures in respect of full financial Year ended on March 31, 2026 and the figures for the unaudited half year ended on September 30, 2025. 5. 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 Lacs) Funds Utilized Pending to be utilized Remarks if any 1. Funding Capital Expenditure towards installation of additional plant and machinery 212.52 LACS 137.15 Lacs 75.37 Lacs Since Company is in process of expansion unutilized funds will be utilized in next year. To meet working capital requirements 900 LACS 900 Lacs NIL General Corporate Purpose. 359.24 LACS 359.24 Lacs NIL 6. The Company has estimated and recognized the impact of implementation of the New Labour Codes under Employee benefits expense for the year ended March 31, 2026. The impact of the same is not material to the results for the year. 7. The Company's business activity falls within a single primary

business segment. 8. The above figures are available on the website of company at www.shubhshreebiofuels.co.in and stock exchange i.e. www.nseindia.com. 9. The Company has following subsidiary/ wholly owned subsidiary/ associate entities: 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 Agrizen Bioenergy LLP Associate Entity July 30, 2025 Biosteam LLP Associate Entity December 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.

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

Amount in (Lakhs)

	Particulars	3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
	Date of start of reporting period	01-10-2025	01-04-2025
	Date of end of reporting period	31-03-2026	31-03-2026
	Whether results are audited or unaudited	Unaudited	Audited
	Nature of report standalone or consolidated	Consolidated	Consolidated
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
	Total Segment Revenue		
	Less: Inter segment revenue		
	Revenue from operations		
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
	Total Profit before tax		
	i. Finance cost		
	ii. Other Unallocable Expenditure net off Unallocable income		
	Profit before tax		

3	**(Segment Asset - Segment Liabilities)**	
	Segment Asset	
	Total Segment Asset	
	Un-allocable Assets	
	Net Segment Asset	
4	**Segment Liabilities**	
	Segment Liabilities	
	Total Segment Liabilities	
	Un-allocable Liabilities	
	Net Segment Liabilities	
	Disclosure of notes on segments	

Details of Impact of Audit Qualification

Amount in (Lakhs)

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 an Audit Report with unmodified opinion for the period on Standalone results	Yes

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	30-04-2027