

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	14-11-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	06-11-2025
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Type	Half Yearly
Reporting Quarter	Half 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	
Segment Reporting	Single segment
Description of single segment	Manufacturing and supply of Biomass fuels, pellets, briquettes.

Start date and time of board meeting	14-11-2025 14:00:00
End date and time of board meeting	14-11-2025 15:30:00
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	Not applicable

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	01-04-2025	01-04-2025
B	Date of end of reporting period	30-09-2025	30-09-2025
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
1	Revenue From Operations		
	Revenue from operations	9,604.57	9,604.57
	Other income	34.70	34.70
	Total Income	9,639.27	9,639.27
2	Expenses		
(a)	Cost of materials consumed	676.53	676.53
(b)	Purchases of stock-in-trade	7,642.47	7,642.47
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(46.82)	(46.82)
(d)	Employee benefit expense	111.23	111.23
(e)	Finance costs	40.02	40.02
(f)	Depreciation and amortisation expense	22.68	22.68
(g)	Other Expenses		

1	Other expenses	654.21	654.21
	Total other expenses	654.21	654.21
	Total expenses	9,100.32	9,100.32
3	Profit before exceptional and extraordinary items and tax	538.95	538.95
4	Exceptional items	0.00	0.00
5	Profit before extraordinary items and tax	538.95	538.95
6	Extraordinary items	0.00	0.00
7	Profit before tax	538.95	538.95
8	Tax Expense		
	Current tax	100.29	100.29
	Deferred tax	18.90	18.90
	Total tax expenses	119.19	119.19
9	Net Profit Loss for the period from continuing operations	419.76	419.76
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	419.76	419.76
14	Share of profit (loss) of associates	0.00	0.00
15	Profit (loss) of minority interest	(14.79)	(14.79)
16	Net profit (Loss) for the period	404.97	404.97
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		
19	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	7.73	7.73

	Diluted earnings (loss) per share from continuing and discontinued operations	7.73	7.73
20	Debt equity ratio	0.28	0.28
21	Debt service coverage ratio	8.72	8.72
22	Interest service coverage ratio	15.12	15.12
23	Disclosure of notes on financial results	Textual Information(1)	

Text Block

Textual Information(1)

1. The above Standalone Unaudited financial Results for the half year ended September 30, 2025 have been reviewed by audit committee and approved by the board of Directors at their respective meetings held on November 14, 2025. The above Results have been subject to limited review by the statutory auditors of the company, as required under Regulation 33 of SEBI (Listing obligations & Disclosure Requirements) Regulations 2015. The statutory auditor have expressed an unmodified opinion on the aforesaid results. 2. Figures for the previous periods have been regrouped, wherever necessary, to confirm to the current period classification. 3. The statement includes the financial information of Shubhshree Biofuels Energy Limited (Holding Company) and Wholly owned Subsidiary i.e. Shubhshree Recycling Private Limited and its two subsidiaries i.e. Ecodensify Solutions Private Limited and Ruralgreen Energy Private Limited. The Company acquired its first subsidiary in January 2025. Consequently, the requirement to prepare consolidated financial statements arose only from the date of acquisition. In accordance with the applicable accounting framework, consolidation has been carried out for the first time for the financial year ended 31 March 2025. Since no subsidiary existed during the period ended 30 September 2024, the Company was not required to prepare consolidated financial results for that period. Accordingly, the consolidated results for September 2024 have been presented as "Nil", reflecting the non-applicability of consolidation requirements during that period. 4. The Company is dealing on FOR basis, therefore, the other expenses have been reduced during the half year ended on September 30, 2025. 5. The results have been prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended). 6. The Company's business activity falls within a single primary business segment. 7. The 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. An amount of Rs. 1361.64 Lakhs was utilized as per Issue objectives till September 30, 2025, unutilized amount of Rs. 110.12 Lakhs as on September 30, 2025 is lying with Scheduled Commercial Banks. 8. The above results are also available on the website of company at www.shubhshreebiofuels.co.in and stock exchange i.e. at www.nseindia.com.

Remarks

20 **Debt equity ratio**

21 **Debt service coverage ratio**

22 **Interest service coverage ratio**

Cash flow statement — indirect

Amount in (Lakhs)

A	Date of start of reporting period	01-04-2025
B	Date of end of reporting period	30-09-2025
C	Whether results are audited or unaudited	
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	538.95
2	Adjustments for reconcile profit (loss)	
	Adjustments to profit (loss)	
	Adjustments for finance costs	40.02
	Adjustments for depreciation and amortisation expense	22.68
	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	0.18
	Adjustments for share-based payments	0.00
	Other adjustments for which cash effects are investing or financing cash flow	(1.25)
	Other adjustments to reconcile profit (loss)	0.00
	Other adjustments for non-cash items	3.69
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
	Total adjustments to profit (loss)	64.96

Adjustments for working capital

Adjustments for decrease (increase) in inventories	(277.86)
Adjustments for decrease (increase) in trade receivables	(1,473.07)
Adjustments for decrease (increase) in other current assets	(472.16)
Adjustments for increase (decrease) in trade payables	1,054.03
Adjustments for increase (decrease) in other current liabilities	167.06
Adjustments for provisions	0.00
Total adjustments for working capital	(1,002.00)
Total adjustments for reconcile profit (loss)	(937.04)
Net cash flows from (used in) operations	(398.09)
Dividends received	0.00
Interest paid	0.00
Interest received	(33.17)
Income taxes paid (refund)	106.73
Other inflows (outflows) of cash	0.00
Net cash flows from (used in) operating activities before extraordinary items	(537.99)
Proceeds from extraordinary items	0.00
Payment for extraordinary items	0.00
Net cash flows from (used in) operating activities	(537.99)

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	1.81
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	0.00
Proceeds from sales of property plant and equipment	0.00
Purchase of property plant and equipment	236.00

Proceeds from sales of intangible assets	0.00
Purchase of intangible assets	0.00
Cash advances and loans made to other parties	0.00
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	0.18
Interest received	33.17
Income taxes paid (refund)	0.00
Other inflows (outflows) of cash	(27.28)
Proceeds from government grants	0.00
Net cash flows from (used in) investing activities before extraordinary items	(228.12)
Proceeds from extraordinary items	0.00
Payment for extraordinary items	0.00
Net cash flows from (used in) investing activities	(228.12)
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	135.32
Repayments of borrowings	0.00
Dividends paid	0.00
Interest paid	40.02
Income taxes paid (refund)	0.00
Other inflows (outflows) of cash	0.49
Net cash flows from (used in) financing activities before extraordinary items	95.79
Proceeds from extraordinary items	0.00
Payment for extraordinary items	0.00
Net cash flows from (used in) financing activities	95.79

Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes (670.32)

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 (670.32)

Cash and cash equivalents cash flow statement at beginning of period 884.99

Cash and cash equivalents cash flow statement at end of period 214.67

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	30-09-2025
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated
	Equity and liabilities	
1	Shareholders' funds	
	Share capital	524.20
	Reserves and surplus	2,907.10
	Money received against share warrants	0.00
	Total shareholders' funds	3,431.30
2	Share application money pending allotment	0.00
3	Deferred government grants	0.00
4	Minority interest	1550000
5	Non-current liabilities	
	Long-term borrowings	86.65
	Deferred tax liabilities (net)	0.00
	Foreign currency monetary item translation difference liability account	0.00
	Other long-term liabilities	0.00

	Long-term provisions	2.60
	Total non-current liabilities	89.25
6	Current liabilities	
	Short-term borrowings	887.11
	Trade Payables	
	(A) Total outstanding dues of micro enterprises and small enterprises	0.00
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	2,121.18
	Total Trade payable	2,121.18
	Other current liabilities	222.58
	Short-term provisions	78.79
	Total current liabilities	3,309.66
	Total equity and liabilities	6,845.71
	Assets	
1	Non-current assets	
i	Property, Plant and Equipment and Intangible assets	
	Property, Plant and Equipment	539.34
	Producing properties	0.00
	Intangible assets	0.00
	Preproducing properties	0.00
	Property, Plant and Equipment capital work-in-progress	27.28
	Intangible assets under development or work-in-progress	0.00
	Total Property, Plant and Equipment and Intangible assets	566.62
ii	Non-current investments	0.00
v	Deferred tax assets (net)	6.46
vi	Foreign currency monetary item translation difference asset account	0.00
vii	Long-term loans and advances	0.00
viii	Other non-current assets	185.16
	Total non-current assets	758.24
	Current assets	
	Current investments	105.74
	Inventories	683.26

Trade receivables	4,104.88
Cash and cash equivalents	214.66
Bank balance other than cash and cash equivalents	0.00
Short-term loans and advances	0.00
Other current assets	978.93
Total current assets	6,087.47
Total assets	6,845.71

Disclosure of notes on assets and liabilities

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	01-04-2025	01-04-2025
Date of end of reporting period	30-09-2025	30-09-2025
Whether results are audited or unaudited	Unaudited	Unaudited
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