

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-Apr-2024
Date of end of financial year	31-Mar-2025
Date of board meeting when results were approved	27-May-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	19-May-2025
Description of presentation currency	INR (in Actuals)
Reporting Type	Half Yearly
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Audited
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	Manufacturing and supply of Biomass fuels, pellets, briquettes
Start date and time of board meeting	27-May-2025 11:30:00
End date and time of board meeting	27-May-2025 13:30:00

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	Declaration of unmodified opinion

Financial Results — Other than Bank

	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-Oct-2024	01-Apr-2024
B	Date of end of reporting period	31-Mar-2025	31-Mar-2025
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
Part I	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.		
1	Revenue From Operations		
	Revenue from operations	1626605000	1626605000
	Other income	6399000	6399000
	Total Income	1633004000	1633004000
2	Expenses		
(a)	Cost of materials consumed	100950000	100950000
(b)	Purchases of stock-in-trade	1138952000	1138952000
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-25663000	-25663000
(d)	Employee benefit expense	13992000	13992000
(e)	Finance costs	3518000	3518000
(f)	Depreciation and amortisation expense	2208000	2208000
(g)	Other Expenses		
1	Other Expenses	292086000	292086000

	Total other expenses	292086000	292086000
	Total expenses	1526043000	1526043000
3	Profit before exceptional and extraordinary items and tax	106961000	106961000
4	Exceptional items	0	0
5	Profit before extraordinary items and tax	106961000	106961000
6	Extraordinary items	0	0
7	Profit before tax	106961000	106961000
8	Tax Expense		
	Current tax	28623000	28623000
	Deferred tax	-2555000	-2555000
	Total tax expenses	26068000	26068000
9	Net Profit Loss for the period from continuing operations	80893000	80893000
10	Profit (loss) from discontinuing operations before tax	0	0
11	Tax expense of discontinuing operations	0	0
12	Net profit (loss) from discontinuing operation after tax	0	0
13	Profit (loss) for period before minority interest	80893000	80893000
14	Share of profit (loss) of associates	0	0
15	Profit (loss) of minority interest	27000	27000
16	Net profit (Loss) for the period	80920000	80920000
17	Details of equity share capital		
	Paid-up equity share capital	52420000	52420000
	Face value of equity share capital	10	10
18	Reserves excluding revaluation reserve		250213000
19	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	17.54	17.54
	Diluted earnings (loss) per share from continuing and discontinued	17.54	17.54

operations

20	Debt equity ratio	0.0028	0.0028
21	Debt service coverage ratio	0.3354	0.3354
22	Interest service coverage ratio	0.5907	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 and stock exchange i.e. 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
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	12000
	Adjustments for share-based payments	0
	Other adjustments for which cash effects are investing or financing cash flow	-4932000
	Other adjustments to reconcile profit (loss)	-1453000

	Other adjustments for non-cash items	132000
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments to profit (loss)	-539000
3	Adjustments for working capital	
	Adjustments for decrease (increase) in inventories	-32159000
	Adjustments for decrease (increase) in trade receivables	-180324000
	Adjustments for decrease (increase) in other current assets	-10417000
	Adjustments for increase (decrease) in trade payables	53515000
	Adjustments for increase (decrease) in other current liabilities	1678000
	Adjustments for provisions	0
	Total adjustments for working capital	-167707000
	Total adjustments for reconcile profit (loss)	-168246000
	Net cash flows from (used in) operations	-61285000
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	25418000
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities before extraordinary items	-86703000
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) operating activities	-86703000
4	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0

Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
Proceeds from sales of property plant and equipment	19000
Purchase of property plant and equipment	22638000
Proceeds from sales of intangible assets	0
Purchase of intangible assets	0
Cash advances and loans made to other parties	0
Cash receipts from repayment of advances and loans made to other parties	0
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
Dividends received	13000
Interest received	4932000
Income taxes paid (refund)	0
Other inflows (outflows) of cash	-44631000
Proceeds from government grants	0
Net cash flows from (used in) investing activities before extraordinary items	-62305000
Proceeds from extraordinary items	0
Payment for extraordinary items	0
Net cash flows from (used in) investing activities	-62305000
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
	Equity and liabilities	
1	Shareholders' funds	
	Share capital	52420000
	Reserves and surplus	250213000
	Money received against share warrants	0
	Total shareholders' funds	302633000
2	Share application money pending allotment	0
3	Deferred government grants	0
4	Minority interest	22000
5	Non-current liabilities	

	Long-term borrowings	0
	Deferred tax liabilities (net)	4119000
	Foreign currency monetary item translation difference liability account	0
	Other long-term liabilities	0
	Long-term provisions	260000
	Total non-current liabilities	4379000
6	Current liabilities	
	Short-term borrowings	79727000
	Trade Payables	
	(A) Total outstanding dues of micro enterprises and small enterprises	34211000
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	72504000
	Total Trade payable	106715000
	Other current liabilities	5553000
	Short-term provisions	8475000
	Total current liabilities	200470000
	Total equity and liabilities	507504000
	Assets	
1	Non-current assets	
i	Property, Plant and Equipment and Intangible assets	
	Property, Plant and Equipment	32627000
	Producing properties	0
	Intangible assets	0
	Preproducing properties	0
	Property, Plant and Equipment capital work-in-progress	0
	Intangible assets under development or work-in-progress	0
	Total Property, Plant and Equipment and Intangible assets	32627000
ii	Non-current investments	41776000
v	Deferred tax assets (net)	2537000
vi	Foreign currency monetary item translation difference asset account	0
vii	Long-term loans and advances	0

viii	Other non-current assets	7635000
	Total non-current assets	84575000
	Current assets	
	Current investments	10974000
	Inventories	40541000
	Trade receivables	263183000
	Cash and cash equivalents	1055000
	Bank balance other than cash and cash equivalents	87444000
	Short-term loans and advances	0
	Other current assets	19732000
	Total current assets	422929000
	Total assets	507504000

Disclosure of notes on assets and liabilities

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

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-Oct-2024	01-Apr-2024
Date of end of reporting period	31-Mar-2025	31-Mar-2025
Whether results are audited or unaudited	Audited	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

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-Apr-2027