

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	Standalone
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
Whether the company has any related party?	No
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	No
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	Yes
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of banks staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a high value debt listed entity according to regulation 15 (1A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website	Yes

of the Company?

Latest Date on which RPT policy is updated

2024-03-23

Indicate Company website link for updated RPT policy of the Company

<https://shubhshreebiofuels.co.in/wp-content/uploads/2024/03/policy-on-materiality-of-Ralated-party.pdf>

Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?

Yes

No. of times funds raised during the quarter

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Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?

No

There was no default on the loans and debt securities. Therefore this clause is not applicable.

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	Standalone	Standalone
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	852961000	1626605000
	Other income	4721000	6399000
	Total Income	857682000	1633004000
2	Expenses		
(a)	Cost of materials consumed	55146000	100950000
(b)	Purchases of stock-in-trade	604087000	1138087000
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-20246000	-24797000
(d)	Employee benefit expense	9162000	13992000
(e)	Finance costs	3205000	3518000
(f)	Depreciation and amortisation expense	1277000	2208000
(g)	Other Expenses		
1	other expenses	148214000	291994000
	Total other expenses	148214000	291994000
	Total expenses	800845000	1525952000
3	Profit before exceptional and extraordinary items and tax	56837000	107052000
4	Exceptional items	0	0
5	Profit before extraordinary items and tax	56837000	107052000
6	Extraordinary items	0	0
7	Profit before tax	56837000	107052000
8	Tax Expense		
	Current tax	16000000	28623000
	Deferred tax	209000	-2555000
	Total tax expenses	16209000	26068000
9	Net Profit Loss for the period from continuing operations	40628000	80984000
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	40628000	80984000
14	Share of profit (loss) of associates		
15	Profit (loss) of minority interest		
16	Net profit (Loss) for the period	40628000	80984000
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		250277000
19	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	8.81	17.56
	Diluted earnings (loss) per share from continuing and discontinued operations	8.81	17.56
20	Debt equity ratio	0.0028	0.0028
21	Debt service coverage ratio	0.1925	0.3357
22	Interest service coverage ratio	0.3496	0.5911
23	Disclosure of notes on financial results	Textual Information(1)	

Text Block

Textual Information(1)

Notes to the statement Of Standalone financial results for the year ended 31 March 2025: 1. The above standalone 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 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, 2025 are the balancing figures between audited figures in respect of full financial Year ended on March 31, 2025 and the figures for the unaudited half year ended on September 30, 2024. 5. 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. 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 212.52 LAKHS 68.66 Lakhs 143.86 Lakhs additional plant and machinery 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 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. 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	Standalone

1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before extraordinary items and tax	107052000
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	-31293000
	Adjustments for decrease (increase) in trade receivables	-180324000
	Adjustments for decrease (increase) in other current assets	-9734000
	Adjustments for increase (decrease) in trade payables	40719000
	Adjustments for increase (decrease) in other current liabilities	0
	Adjustments for provisions	1649000
	Total adjustments for working capital	-178983000
	Total adjustments for reconcile profit (loss)	-179522000
	Net cash flows from (used in) operations	-72470000
	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	-97888000
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) operating activities	-97888000
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	11451000
	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	12000
Interest received	4932000
Income taxes paid (refund)	0
Other inflows (outflows) of cash	-44782000
Proceeds from government grants	0
Net cash flows from (used in) investing activities before extraordinary items	-51270000
Proceeds from extraordinary items	0
Payment for extraordinary items	0
Net cash flows from (used in) investing activities	-51270000
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	0
Net cash flows from (used in) financing activities before extraordinary items	224847000
Proceeds from extraordinary items	0
Payment for extraordinary items	0
Net cash flows from (used in) financing activities	224847000
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	75689000
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	75689000
Cash and cash equivalents cash flow statement at beginning of period	12610000
Cash and cash equivalents cash flow statement at end of period	88299000

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	Standalone
Equity and liabilities	
Shareholders' funds	
Share capital	52420000
Reserves and surplus	250277000
Money received against share warrants	0

	Total shareholders' funds	302697000
2	Share application money pending allotment	0
3	Deferred government grants	0
4	Minority interest	
5	Non-current liabilities	
	Long-term borrowings	4119000
	Deferred tax liabilities (net)	0
	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	34201000
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	59718000
	Total Trade payable	93919000
	Other current liabilities	5523000
	Short-term provisions	8475000
	Total current liabilities	187644000
	Total equity and liabilities	494720000
	Assets	
1	Non-current assets	
i	Property, Plant and Equipment and Intangible assets	
	Property, Plant and Equipment	21441000
	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	21441000
ii	Non-current investments	41927000
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	73540000
	Current assets	
	Current investments	10974000
	Inventories	39674000
	Trade receivables	263183000
	Cash and cash equivalents	1055000
	Bank balance other than cash and cash equivalents	87244000
	Short-term loans and advances	0
	Other current assets	19050000
	Total current assets	421180000
	Total assets	494720000

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	Standalone	Standalone
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

Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (1)

Mode of Fund Raising	Public Issues
Description of mode of fund raising (Applicable in case of others is selected)	
Date of Raising Funds	12-Sep-2024
Amount Raised	147176000
Report filed for Quarter ended	31-Mar-2025
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	
If Yes, Date of shareholder Approval	
Explanation for the Deviation / Variation	NA
Comments of the Audit Committee after review	Audit Committee has noted that there is no deviation in the objects for utilisation of funds received in issue proceeds of IPO dated September 16, 2024. Further, the Audit Committee noted that certain amount has remained unutilized for the half year ended on March 31, 2025. Since the Company is in process of expansion, unutilized funds will be utilized in the next half year.
Comments of the auditors, if any	Nil

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
1	Funding Capital Expenditure towards installation of additional plant and machinery	NA	21252000	0	6866000	0	Since the Company is in process of expansion, unutilized funds will be utilized in the next half year.
2	To meet working capital requirements	NA	90000000	0	90000000	0	
3	General Corporate Purpose.	NA	35924000	0	35924000	0	

Signatory Details

Name of signatory SAGAR AGRAWAL
Designation of person Managing Director
Place Jaipur
Date 27-May-2025

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

Sr No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty				Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case mode of transaction is not disclosed by the party as a part of the transaction
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary	Type of related party transaction	Details of other related party transaction					Opening balance

Total value of transaction during the reporting period

