SYMBOL: SHERA **Date: 02nd November, 2026**
ISIN: INE0MM001019

To,
The Manager-Listing Department,
The National Stock Exchange of India Limited,
Exchange Plaza, NSE Building, Bandra Kurla
Complex, Bandra East, Mumbai – 400 051
Fax: 022-26598237, 022-26598238

Sub.: Outcome of the Meeting of Board of Directors held on 02nd November, 2026 of "Shera Energy Limited" ("Company") pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Respected Sir,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of M/s Shera Energy Limited at their Board Meeting held on **Monday, 02nd Day of November, 2026** at its registered office, wherein the following matters, inter alia, were considered, approved and taken on record:

1. Considered and approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and Half Year Ended September 30, 2026.
2. Considered and approved the Limited Review Report on the Standalone and Consolidated Financial Results of the Company for the quarter and Half Year Ended September 30, 2026.
3. To take note of the Advisory letter received from NSE (National Stock Exchange of India Limited) dated 28-10-2026.
4. To consider and approve the Proposal for incorporation of a Wholly Owned Subsidiary in Dubai, UAE and to make an investment upto USD 5 million (approx.) in the proposed subsidiary.
5. To take note of the demise of Mr. Vekas Kumar Garg (DIN: 06404342), Independent Director of the Company and consequential changes in the composition of the Board of Directors and its Committees;
6. Other Business matters with the approval of the Board.

The Meeting of the Board of Directors Commenced at 11:02 A.M. and concluded at 11:49 A.M.

Trading Window: Further, pursuant to Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 as amended and the Company's Code of Conduct to regulate, monitor and report trading by designated persons and immediate relatives of Designated Persons ("Code), the Trading Window for trading in the Securities of the Company has been closed from Thursday, the 01st day of October, 2026 and will remain

closed till 48 hours after the announcement of the financial results of the Company for all Designated Persons and immediate relatives of Designated Persons covered under the Code of the Company.

You are requested to take the same on record and inform all those concerned.

For Shera Energy Limited

Jyoti Goyal
Digitally signed by Jyoti Goyal
Date: 2026.11.02 12:03:15 +05'30'

Jyoti Goyal
Company Secretary & Compliance Officer
M. No. A57211

Registered Office & Works :
F-269(B), Road No. 13
Vishwakarma Industrial Area
Jaipur - 302013, Rajasthan, India
T: +91.9351509564
CIN: L31102RJ2009PLC030434
GSTIN: 08AANCS6187Q1Z6

Works-II :
G-1-63 to 66, RICO Industrial Area,
Kaladera, Tehsil Chomu, Jaipur-303801
Rajasthan, India
T: +91-9351509564

E : sheraenergy@gmail.com
W : wwwsheraenergy.com

SHERA® Energy Limited ®

SYMBOL: SHERA
ISIN: INE0MM001019

Date: 02nd November, 2026

To,
The Manager-Listing Department,
The National Stock Exchange of India Limited,
Exchange Plaza, NSE Building, Bandra Kurla
Complex, Bandra East, Mumbai – 400 051
Fax: 022-26598237, 022-26598238

Sub: Submission of Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended on September 30, 2026 of "Shera Energy Limited" ("Company").

This is to inform you that the Board of Directors of the Company have considered and approved the Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended on September 30, 2026 and took on record Limited Review Report thereon in the Board Meeting held on **Monday, 02nd November, 2026.**

In accordance with the requirement of Regulation 33 of Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015 we are herewith enclosing the Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended on September 30, 2026 and the Limited Review Report thereon.

We request you to kindly take the above information on record and inform all those concerned.

For Shera Energy Limited

SHERA ENERGY LIMITED

Sheikh Naseem
Chairman & Managing Director
DIN: 02467366

Registered Office & Works :
F-269(B), Road No. 13
Vishwakarma Industrial Area
Jaipur - 302013, Rajasthan, India
T: +91-7568522225
CIN: L31102RJ2009PLC030434
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G-1-63 to 66, RIICO Industrial Area,
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Rajasthan, India
T: +91-7568522225

E : sheraenergy@gmail.com
W : www.sheraenergy.com

Mohata Baheti & Associates
Chartered Accountants

303-304 Shri R.K Tower, Near Peetal Factory,
Jhotwara Road, Jaipur Rajasthan 302016.
Ph. 9314616464,141-4016868.
E-Mail: Dilipmohataca@Yahoo.Com.

Independent Auditor's Limited Review Report on Unaudited Consolidated Financial Results of **Shera Energy Limited** for the half year ended **30th September, 2026** pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,

The Board of Directors of
Shera Energy Limited
F-269B, Road No 13
VKIA, Jaipur
(CIN : L31102RJ2009PLC030434)

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Shera Energy Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit after tax and total comprehensive income of its associate, **for the half year ended 30th September 2026**, together with the consolidated Statement of Assets and Liabilities as at that date and the consolidated Cash Flow Statement for the half year then ended ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. This Statement, which is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:

   (a) Shera Energy Limited (the Parent)

   (b) Rajputana Industries Limited (Subsidiary)

   Shera Metal Private Limited (Subsidiary)

   Shera Zambia Limited (Foreign Subsidiary)

Mohata Baheti & Associates JAIPUR Chartered Accountants

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Mohata Baheti & Associates
Chartered Accountants

303-304 Shri R.K Tower, Near Peetal Factory,
Jhotwara Road, Jaipur Rajasthan 302016.
Ph. 9314616464,141-4016868.
E-Mail: Dilipmohataca@Yahoo.Com.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The Statement includes the interim financial results of one foreign subsidiary, Shera Zambia Limited, which have not been reviewed by us, and whose interim financial results reflect total assets of Rs. 4,871.21 Lakhs as at 30th September 2026, total income of Rs. 484.36 Lakhs (revenue from operations: Nil), total net profit after tax of Rs. 96.71 Lakhs and total comprehensive income of Rs. 82.34 Lakhs for the half year ended 30th September 2026, and net cash outflows of Rs. 0.12 Lakhs for the period from 1st April 2026 to 30th September 2026, as considered in the Statement. These interim financial results have been prepared under accounting principles generally accepted in Zambia and have been converted by the Management of the Parent to the accounting principles generally accepted in India. We have not reviewed these conversion adjustments. These interim financial results have been furnished to us by the Management of the Parent. The Statement also includes the investment of Shera Zambia Limited in its associate, Buntigwa Resources Limited, at Rs. 0.58 Lakhs. The Management of the Parent has not received the results of the associate for the half year ended 30th September 2026 and, accordingly, the Group's share of its profit or loss for that period has not been recognized in the Statement. According to the information and explanations given to us by the Management, the interim financial results of Shera Zambia Limited and the Group's share of the results of the associate are not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matters.

For Mohata Baheti & Associates
Chartered Accountants
FRN : 020006C

Mohata Baheti & Associates • Chartered Accountants • JAIPUR

[Dilip Kumar Mohata, FCA]
Partner
Membership No : 401695

Date : 02-11-2026
Place : Jaipur

UDIN : 26401695ZLYNRR4981

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SHERA ENERGY LIMITED

Regd- Office F-269-B, Road No. 13 V.K. Industrial Area Jaipur-302013 Rajasthan,India , Phone-0141-2330058
WebSite: sheraenergy.com CIN:L31102RJ2009PLC030434

Statement Of Unaudited Consolidated Financial Results For The Period ended 30th September,2026 (Amount In Lakhs)

Sr No.	Particulars	Half year ended September '26 Unaudited	Preceding Half year ended March, '26 Audited	Corresponding Half year ended Sep '25 Unaudited	Year ended March '26 Audited
I	**Income**				
	a) Revenue from operations	1,04,740.14	85,940.47	78,064.50	1,64,004.97
	b) Other income	609.83	467.99	199.90	667.89
	Total Income	**1,05,349.97**	**86,408.46**	**78,264.40**	**1,64,672.86**
II	**Expenses**				
	a) Cost of materials consumed	1,02,493.29	81,412.95	74,486.45	1,55,899.40
	b) Changes in Inventories of FG/WIP/SIP	(9,275.00)	(4,399.50)	(3,905.23)	(8,304.73)
	c) Employee Benefit Expenses	1,774.13	1,293.86	1,147.62	2,441.48
	d) Finance costs	2,523.21	1,993.78	1,696.49	3,690.27
	e) Depreciation and amortization expense	368.82	334.04	332.23	666.27
	f) Other Expenses	3,280.19	2,820.61	2,394.99	5,215.60
	Total expenses	**1,01,164.64**	**83,455.74**	**76,152.55**	**1,59,608.29**
III	**Profit/(Loss) Before Exceptional Item (I-II)**	**4,185.33**	**2,952.72**	**2,111.84**	**5,064.57**
IV	Exceptional Item / Extra Ordinary Items	-	-		-
V	**Profit/(Loss) Before Tax**	**4,185.33**	**2,952.72**	**2,111.84**	**5,064.57**
VI	**Tax Expense**				
	a) Current tax	1,004.26	888.20	530.70	1,418.90
	b) Deferred tax (Liability) / Assets	104.02	(111.62)	59.97	(51.65)
	Total Tax Expenses	**1,108.29**	**776.59**	**590.67**	**1,367.26**
VII	**Profit/(Loss) After Tax for the Period/year (PAT) (V-VI)**	**3,077.04**	**2,176.13**	**1,521.18**	**3,697.31**
VIII	**Other comprehensive income/(loss)**				
	Items that will not be reclassified subsequently to profit and loss:				
	Income tax on items that will not be reclassified subsesquently to profit and loss	(0.99)	48.23	(26.44)	21.79
		0.29	(12.36)	6.84	(5.52)
	Items that will be reclassified subsequently to profit and loss:				
	Income tax on items that will be reclassified subsesquently to profit and loss	21.78	-	-	-
			-	-	-
	Total other comprehensive income/(loss) for the year	**21.06**	**35.85**	**(19.60)**	**16.25**
IX	**Total comprehensive income/(loss) for the year (VII+VIII)**	**3,098.12**	**2,211.99**	**1,501.57**	**3,713.57**
	Net Profit After Tax attributable to:				
	a) Owner of the Company	2,454.31	1,738.20	1,202.17	2,940.37
	b) Non Controlling Interest	622.73	437.94	319.00	756.94
	Other comprehensive (loss)/income attributable to:				
	a) Owner of the Company	20.40	31.61	(16.35)	15.25

Shera Energy Limited Jaipur

b) Non Controlling Interest	0.68	4.27	(3.26)	1.01
Total comprehensive income/(loss) for the year attributable to:-				
a) Owner of the Company	2,474.70	1,769.78	1,185.83	2,955.61
b) Non Controlling Interest	623.41	442.21	315.75	757.96
Net profit after taxes and non-controlling interests	2,454.31	1,738.20	1,202.17	2,940.37
Paid-up equity share capital (Face Value Rs. 10 Per Share)	2,443.93	2,443.93	2,443.93	2,443.93
Other Equity	20,737.53	16,935.32	14,266.20	16,935.32
Earnings per equity share of Rs. 10/- each				
a) Basic (not annualised for half year ended)	10.04	7.11	4.92	12.03
b) Diluted (not annualised for half year ended)	9.30	7.11	4.92	12.03

Notes:-

[1] The above Unaudited Consolidated Financial Results of Shera Energy Limited (the "Holding company") for the half year ended on 30th Sep '26 were reviewed and recommended by the Audit committee and approved by the Board of Directors.

[2] The above Consolidated Unaudited financial results for the half year ended 30th Sep '26 have been prepared by the Company in accordance with Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulations 2015 (as amended).

[3] The figures of the previous period have been re-grouped / rearranged and / or recasted wherever considered necessary.

[4] The above Consolidated Financial Results are prpared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act , 2013 read with the Companies (Indian Accounting Standard) Rules, 2015 (as amended).

[5] List of Entities Consolidated in the Statement

Name of the Subsidiaries Companies	Principal Activies	Country of Incorporation	% Equity Interest as on 30th Sep '26
Rajputana Industries Limited	Manufacturer of Non-Ferrous Metal Products	India	51.01%
Shera Metal Pvt Ltd	Manufacturer of Non-Ferrous Metal Products	India	85.55%
Shera Zambia Limited	Manufacturer of Non-Ferrous Metal Products	Zambia	99.50%

Shera Energy Limited Jaipur

[6] The Company is engaged in the activity of manufacturer of non-ferrous metal products and its alloy products and winding wires, hence looking into the nature of business company is operating under single segment due to which segment reporting is not applicable to company.

[7] The Status of investor's complaints during the period ended on 30th Sep '26 as under:-

Complaints pending at the beginning of the period	**Nil**
Complaints received during the period	**Nil**
Complaints disposed during the period	**Nil**
Complaints resolved at the end of the period	**Nil**

[8] The Company had received in-principal approval from the National Stock Exchange of India Limited (NSE) on June 29, 2026, for the issuance of 45,00,000 share warrants on a preferential basis at an issue price of ₹118 per warrant, aggregating to ₹53.10 Crore.

[9] During the half year ended September 30, 2026, the Company received an upfront consideration of 25% amounting to ₹13.275 Crore on July 13, 2026, and The remaining 75% balance amounting to ₹39.825 Crore is receivable within a period of 18 months .

[10] The proceeds from upfront warrants consideration of 25% amounting to ₹13.275 Crore and utilisation of the same is as follows

Particulars	Stated Total Issue Objects (₹ In Crore)	Upfront Amount Received (25%) (₹ In Crore)	Utilized up to September 30, 2026 (₹ In Crore)	Unutilized Balance as on September 30, 2026 (₹ In Crore)
Working Capital Requirements	42.480	2.655	2.655	0.000
General Corporate Purpose	10.620	10.620	10.620	0.000
Total	**53.100**	**13.275**	**13.275**	**0.00**

For, Shera Energy Limited

Sheikh Naseem
Chairman & Managing Director
(DIN:02467366)

Shera Energy Limited Jaipur

Date:- 02nd Nov, '26
Place:- Jaipur

SHERA ENERGY LIMITED

Regd- Office F-269-B, Road No. 13 V.K. Industrial Area Jaipur-302013 Rajasthan,India , Phone-0141-2330058

WebSite: sheraenergy.com CIN:L31102RJ2009PLC030434

Unaudited Consolidated Balance sheet as at 30th September'26

Rs. in Lakhs (unless otherwise stated)

S.No.	Particulars	As at 30th September '26 Unaudited	As at 31st March '26 Audited
I	**ASSETS**		
A	**Non-Current Assets**		
	a) Property Plant & Equipments	15,937.83	10,750.14
	b) Intangible Assets	116.89	116.94
	c) Capital Work-in-progress	2,472.26	6,294.61
	d) Financial Assets		
	- Investments	0.58	0.58
	- Loans	4,395.24	1,052.41
	- Other Financial Assets	2,042.82	840.94
	Total Non-Current Assets	**24,965.62**	**19,055.62**
B	**Current Assets**		
	a) Inventories	40,877.43	32,197.50
	b) Financial Assets		
	- Trade receivables	23,800.70	19,903.41
	- Cash and Cash Equivalents	596.63	503.00
	- Other Bank Balances	911.62	1,846.19
	- Loans	182.12	2,851.30
	- Other Financial Assets	283.30	437.97
	c) Other Current Assets	6,626.89	2,524.67
	Total Current Assets	**73,278.68**	**60,264.04**
	TOTAL ASSETS	**98,244.30**	**79,319.66**
II	**EQUITY AND LIABILITIES**		
1	**Equity**		
	a) Equity Share capital	2,443.93	2,443.93
	b) Other Equity	20,737.53	16,935.32
	Equity attributable to shareholders of the company	**23,181.46**	**19,379.25**
2	Non-Controlling Interest	6,062.46	5,439.05
	Total Equity	**29,243.92**	**24,818.30**
3	**Liabilities**		
A	**Non-Current Liabilities**		
	a) Financial Liabilities		
	- Long Term Borrowings	9,682.66	7,328.52
	b) Long Term Provisions	194.43	155.95
	c) Deferred Tax Liabilities (Net)	1,064.79	961.06
	Total Non-Current Liabilities	**10,941.88**	**8,445.53**

Shera Energy Limited Jaipur

B	**Current Liabilities**		
	a) Financial Liabilities		
	- Short Term Borrowings	21,354.56	18,860.90
	- Trade payables		
	(i) Total outstanding dues of other than Micro Enterprise and Small Enterprises	21,368.93	18,776.61
	(ii) Total outstanding dues of Micro Enterprise and Small Enterprises	28.44	35.21
	- Other Financial Liabilities	13,124.23	7,241.31
	b) Short-Term Provisions	620.11	129.59
	c) Other Current Liabilities	712.71	493.79
	d) Current Tax Liabilities (Net)	849.53	518.42
	Total Current Liabilities	**58,058.50**	**46,055.83**
	Total Liabilities	**69,000.38**	**54,501.36**
	TOTAL EQUITY & LIABILITIES	**98,244.30**	**79,319.66**

For, Shera Energy Limited

Shera Energy Limited Jaipur

Sheikh Naseem
Chairman & Managing Director
(DIN:02467366)

Date:- 02nd Nov, '26
Place:- Jaipur

SHERA ENERGY LIMITED
Regd- Office F-269-B, Road No. 13 V.K. Industrial Area Jaipur-302013 Rajasthan,India , Phone-0141-2330058
WebSite: sheraenergy.com CIN:L31102RJ2009PLC030434

Unaudited Consolidated Cashflow Statement for the period ended 30th September'26

Rs. in Lakhs (unless otherwise stated)

S.No.	Particulars	Period Ended 30th September'26 Unaudited	Period Ended 30th September'25 Unaudited
1	**Cash Flow From Operating Activities**		
	Net profit Before Tax and Extraordinary Iteams	4,185.33	2,111.84
	Adjustments For:		
	Depreciation	368.82	332.23
	Provision For Gratuity	60.12	30.53
	Adjustment related to OCI effect	(0.99)	(26.44)
	Interest Received	(583.84)	(189.11)
	Interest and Finance Charges	2,523.21	1,696.49
	Profit/Loss on Sale of Fixed Assets	-	(10.55)
	Operating Profit before working capital changes	**6,552.65**	**3,944.99**
	Adjustment For:		
	Changes in Inventories	(8,679.92)	(3,094.68)
	Changes in Trade receivables	(3,897.29)	(1,442.10)
	Changes in Other Financial Asset	154.67	(2.56)
	Changes in Other Financial Liabilities	5,882.92	(550.45)
	Changes in Other Current Asset	(4,102.22)	(677.51)
	Changes in Trade Payables	2,585.55	203.27
	Changes in Short Term Provisions	490.52	96.29
	Changes in Long Term Provisions	(21.64)	53.87
	Changes in Current Liabilities	218.92	155.37
	Cash Generated from Operations	**(815.84)**	**(1,313.52)**
	Taxes Paid	(673.16)	(317.09)
	Net Cash From /(Used In) Operating Activities (A)	**(1,489.00)**	**(1,630.59)**
2	**Cash Flow From Investing Activities**		
	Purchase of Fixed Assets/ Capital Work In Progress	(1,734.11)	(2,882.59)
	Sale of Fixed Assets	-	250.42
	Interest Received	583.84	189.11
	Changes in Bank Balances Other than cash & Cash Equivalent and Other Financial	(3,610.14)	(608.33)
	Net Cash From /(Used In) Investing Activities (B)	**(4,760.41)**	**(3,051.39)**

Shera Energy Limited Jaipur

SHERA ENERGY LIMITED
Regd- Office F-269-B, Road No. 13 V.K. Industrial Area Jaipur-302013 Rajasthan,India , Phone-0141-2330058
WebSite: sheraenergy.com CIN:L31102RJ2009PLC030434

Unaudited Consolidated Cashflow Statement for the period ended 30th September'26

Rs. in Lakhs (unless otherwise stated)

S.No.	Particulars	Period Ended 30th September'26 Unaudited	Period Ended 30th September'25 Unaudited
3	**Cash Flow From Financing Activities**		
	Share Application Money	1,327.50	
	other adjustment	-	183.11
	Foreign Currency Translation Reserve — FCTR)	21.78	-
	Interest and Finance Charges	(2,523.21)	(1,696.49)
	Changes in Short Term Borrowing	2,493.66	1,779.52
	Changes in Short-term loans and advances	2,669.18	(1,639.61)
	Proceeds from Long Term Borrowing	2,354.14	2,081.84
	Repayment of Long Term Borrowing	-	(1,661.63)
	Net Cash From Financing Activities (C)	**6,343.05**	**(953.26)**
	Net Increase / (Decrease) in Cash (A)+(B)+(C)	**93.63**	**(5,635.24)**
	Cash and Cash equivalents at the beginning of the year	503.00	5,808.13
	Cash and Cash equivalents at the end of the year	**596.63**	**172.89**

For, Shera Energy Limited

Shera Energy Limited Jaipur

Sheikh Naseem
Chairman & Managing Director
(DIN:02467366)

Date:- 02nd Nov, '26
Place:- Jaipur

Mohata Baheti & Associates
Chartered Accountants

303-304 Shri R.K Tower, Near Peetal Factory,
Jhotwara Road, Jaipur Rajasthan 302016.
Ph. 9314616464,141-4016868.
E-Mail: Dilipmohataca@Yahoo.Com.

Independent Auditor's Limited Review Report on Unaudited Standalone Financial Results of **Shera Energy Limited** for the half year ended **30th September, 2026** pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,

The Board of Directors of
Shera Energy Limited
F-269B, Road No 13
VKIA, Jaipur
(CIN: L31102RJ2009PLC030434)

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of Shera Energy Limited for the half year ended **30th September, 2026** attached herewith, being submitted by the company pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. This Statement is the responsibility of the Company's Management and has been approved by the Company's Board of Directors. The Statement has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate level of assurance as to whether the Statement is free of material misstatement.

4. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we have not performed an audit and we do not express an audit opinion.

Mohata Baheti & Associates JAIPUR Chartered Accountants

Mohata Baheti & Associates
Chartered Accountants

303-304 Shri R.K Tower, Near Peetal Factory,
Jhotwara Road, Jaipur Rajasthan 302016.
Ph. 9314616464,141-4016868.
E-Mail: Dilipmohataca@Yahoo.Com.

5. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards ("Ind AS") and other recognized accounting practices and policies as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Mohata Baheti & Associates
Chartered Accountants
FRN: 020006C

Mohata Baheti & Associates JAIPUR Chartered Accountants

[Dilip Kumar Mohata, FCA]
Partner
Membership No : 401695

Date : 02-11-2026
Place : Jaipur

UDIN : 26401695NYYDRM6764

SHERA ENERGY LIMITED

Regd- Office F-269-B, Road No. 13 V.K. Industrial Area Jaipur-302013 Rajasthan,India
WebSite: sheraenergy.com CIN:L31102RJ2009PLC030434

Statement Of Unaudited Standalone Financial Results for the half year Ended as on 30th September, 2026 (Amount in Lakhs)

	Particulars	Half year ended on 30th September,2026 Unaudited	Preceeding half year ended on March'26 Audited	Corresponding half year ended September'25 Unaudited	Year ended March '26 Audited
I	**Income**				
	Revenue from operations	62,530.46	53,446.43	50,761.43	1,04,207.86
	Other income	370.90	559.54	51.77	611.31
	Total Income	**62,901.36**	**54,005.97**	**50,813.20**	**1,04,819.17**
II	**Expenses**				
	a) Cost of materials consumed	60,222.69	51,589.44	48,572.49	1,00,161.93
	b) Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade	(2,274.44)	(1,952.07)	(1,234.34)	(3,186.41)
	c) Employee Benefit Expenses	724.39	593.00	566.26	1,159.26
	d) Finance costs	1,353.52	1,267.65	994.43	2,262.08
	e) Depreciation and amortization expense	81.41	61.72	72.34	134.06
	f) Other Expenses	1,308.85	1,216.14	1,066.33	2,282.47
	Total expenses	**61,416.42**	**52,775.88**	**50,037.51**	**1,02,813.39**
III	**Profit Before Exceptional Item (I-II)**	**1,484.94**	**1,230.09**	**775.69**	**2,005.78**
	Exceptional Item / Extra Ordinary Items		-	-	-
	Profit Before Tax	**1,484.94**	**1,230.09**	**775.69**	**2,005.78**
IV	**Tax Expense**				
	a) Current tax	371.30	303.69	203.88	507.57
	b) Deferred tax Liability / (Assets)	3.80	16.95	(3.72)	13.23
	c) Income Tax (Prior Period)	0.00	0.00	0.00	0.00
	Total Tax Expenses	**375.10**	**320.64**	**200.16**	**520.80**
V	**Profit After Tax for the Period/year (PAT) (III-IV)**	**1,109.84**	**909.45**	**575.53**	**1,484.98**
VI	**Other Comprehensive Income / (Expense)**				
	a) Items that will not be reclassified to Profit & Loss				
	Income tax in respect of above	3.42	22.78	(12.75)	10.03
	b) Items that may be reclassified to Profit & Loss	(0.86)	(5.73)	3.21	(2.52)
	Income tax in respect of above				
	Total Other Comprehensive Income	**2.56**	**17.05**	**(9.54)**	**7.51**
VII	**Total Comprehensive Income for the Year (V+VI)**	**1,112.40**	**926.50**	**565.99**	**1,492.49**
VIII	Paid-up equity share capital (Face Value Rs. 10 Per Share)	**2,443.93**	**2,443.93**	**2,443.93**	**2,443.93**
XI	Other Equity	**14,207.82**	**11,767.96**	**10,841.48**	**11,767.96**
X	**Earnings per equity share of Rs. 10/- each (in Rs.)**				
	a) Basic	4.54	3.73	2.35	6.08
	b) Diluted	4.21	3.73	2.35	6.08

Shera Energy Limited Jaipur

Notes:

[1] The above Unaudited Standalone Financial Results of Shera Energy Limited for the half year ended on 30th September '26 were reviewed and recommended by the Audit committee and approved by the Board of Directors. These results have been Subject to limited review by the Statutory Auditors of the Company in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015 (LODR) (as amended).

[2] The above Standalone unaudited financial results for the half year ended on 30th September'26 have been prepared by the Company in accordance with Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulations 2015 (as amended).

[3] The figures of the previous period have been re-grouped / rearranged and / recasted / reclassified wherever considered necessary.

[4] The Company is engaged in the activity of manufacturer of non-ferrous metal products and its alloy products and winding wires.

[5] The above Standalone Financial Results are prpared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act , 2013 read with the Companies (Indian Accounting Standard) Rules, 2015 (as amended).

[6] The Status of investor's complaints during the period ended on 30th September. '26 as under:-

Complaints pending at the beginning of the period	**Nil**
Complaints received during the period	**Nil**
Complaints disposed during the period	**Nil**
Complaints resolved at the end of the period	**Nil**

[7] The Company had received in-principal approval from the National Stock Exchange of India Limited (NSE) on June 29, 2026, for the issuance of 45,00,000 share warrants on a preferential basis at an issue price of ₹118 per warrant, aggregating to ₹53.10 Crore.

[8] During the half year ended September 30, 2026, the Company received an upfront consideration of 25% amounting to ₹13.275 Crore on July 13, 2026, and The remaining 75% balance amounting to ₹39.825 Crore is receivable within a period of 18 months .

[9] The proceeds from upfront warrants consideration of 25% amounting to ₹13.275 Crore and utilisation of the same is as follows

Particulars	Stated Total Issue Objects (₹ In Crore)	Upfront Amount Received (25%) (₹ In Crore)	Utilized up to September 30, 2026 (₹ In Crore)	Unutilized Balance as on September 30, 2026 (₹ In Crore)
Working Capital Requirements	42.480	2.655	2.655	0.00
General Corporate Purpose	10.620	10.620	10.62	0.00
Total	**53.100**	**13.275**	**13.275**	**0.00**

For, Shera Energy Limited

Sheikh Naseem
Chairman & Managing Director
(DIN: 02467366)

Shera Energy Limited Jaipur

Date :- 02nd Nov '26
Place :- Jaipur

SHERA ENERGY LIMITED

Regd- Office F-269-B, Road No. 13 V.K. Industrial Area Jaipur-302013 Rajasthan,India
WebSite: sheraenergy.com CIN:L31102RJ2009PLC030434

Standalone Balance Sheet As at 30th September,2026

Rs. in Lakhs (unless otherwise stated)

Sr. No.	Particulars	As at 30th September '26 Unaudited	As at 31st March '26 Audited
I	**ASSETS**		
A	**Non-Current Assets**		
	a) Property Plant & Equipment	1,986.66	1,638.25
	b) Intangible Assets	0.36	0.41
	c) Capital Work-In-Progress	70.54	363.45
	d) Financial Assets		
	- Investments	5,358.20	5,358.20
	- Loans	2,190.13	2,153.58
	- Other Financial Assets	1,747.99	604.68
	Total Non-Current Assets	**11,353.89**	**10,118.57**
B	**Current Assets**		
	a) Inventories	15566.72	13,466.43
	b) Financial Assets		
	- Trade Receivables	17688.11	15,745.20
	- Cash and Cash Equivalents	181.86	374.18
	- Bank Balances other than Cash and Cash Equivalents	306.5	1,102.31
	- Loans	171.69	152.52
	- Other Financial Assets	911.64	700.80
	c) Other current assets	2771.43	389.89
	Total Current Assets	**37,597.95**	**31,931.33**
	TOTAL ASSETS	**48,951.84**	**42,049.90**
II	**EQUITY AND LIABILITIES**		
1	**EQUITY**		
	a) Equity Share Capital	2443.93	2,443.93
	b) Other Equity - attributable to owners of the Company	14,207.82	11,767.96
	TOTAL EQUITY	**16,651.75**	**14,211.89**
2	**LIABILITIES**		
A	**Non-Current Liabilities**		
	a) Financial Liabilities		
	- Long Term Borrowings	3895.80	2,274.17
	b) Long Term Provisions	57.11	53.88
	c) Deferred Tax Liabilities (Net)	95.37	90.71
	Total Non-Current Liabilities	**4,048.28**	**2,418.76**

Shera Energy Limited Jaipur

B	**Current liabilities**		
	a) Financial Liabilities		
	- Short Term Borrowings	10816.95	10,735.21
	- Trade Payables:		
	(i) Total outstanding dues of other than Micro Enterprise and Small Enterprises	12,386.69	12,454.14
	(ii) Total outstanding dues of Micro Enterprise and Small Enterprises	-	-
	- Other financial liabilities	4326.51	1,775.76
	b) Short Term Provisions	291.91	68.18
	c) Other Current Liabilities	275.82	230.55
	d) Current Tax Liabilities (Net)	153.93	155.41
	Total Current Liabilities	**28,251.81**	**25,419.25**
	TOTAL LIABILITIES	**32,300.09**	**27,838.01**
	TOTAL EQUITY AND LIABILITIES	**48,951.84**	**42,049.90**

For, Shera Energy Limited

Sheikh Naseem
Chairman & Managing Director
(DIN: 02467366)

Shera Energy Limited Jaipur

Date :- 02nd Nov '26
Place :- Jaipur

SHERA ENERGY LIMITED

Regd- Office F-269-B, Road No. 13 V.K. Industrial Area Jaipur-302013 Rajasthan,India
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Standalone Cash Flow Statement for the Half Year Ended 30th September '2026

Sr. No.	Particulars	Rs. in Lakhs (unless otherwise stated) Half Year Ended on 30th September'26 Unaudited	Half Year Ended on 30th September'25 Unaudited
A.	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net profit Before Tax and Extraordinary Iteams	1,484.94	775.69
	Adjustments For:		
	Depreciation	81.41	72.34
	Adjustment related to OCI effect	3.42	(12.75)
	Interest Received	(325.28)	(46.96)
	Gratuity	10.52	14.01
	Interest and Finance Charges	1,353.52	994.43
	Profit/Loss on Sale of Fixed Assets	-	(4.62)
	Operating profit/(loss) before working capital changes	**2,608.53**	**1,792.14**
	Changes in working capital:		
	Adjustments for (increase) / decrease in operating assets:		
	Decrease/(Increase) in Inventories	(2,100.29)	(977.16)
	Decrease/(Increase) in Trade receivables	(1,942.91)	(4,925.86)
	Decrease/(Increase) in Financial assets	(210.84)	46.67
	Decrease/(Increase) in Other current assets	(2,381.54)	94.34
	(Decrease)/Increase in Trade Payables	(67.45)	2,245.93
	(Decrease)/Increase in Short Term Provisions and Long term Provisions	216.44	38.89
	(Decrease)/Increase in Other Financial Liabilities	2,550.75	(1,114.25)
	(Decrease)/Increase in Short Term Provisions	45.27	71.47
	Cash generated from operations	**(1,282.04)**	**(2,727.83)**
	Income taxes paid (net of refunds)	(372.78)	(176.04)
	Net cash flow from / (utilised in) operating activities (A)	**(1,654.82)**	**(2,903.87)**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase Sale of Fixed Assets/ Capital Work In Progress	(136.87)	(101.93)
	Sale of Fixed Assets/ Capital Work In Progress	-	30.63
	(Purchase)/Sale of Investment	-	(638.40)
	Changes in Other Financial Asset	(1,179.90)	(1,079.30)
	Interest Received	325.28	46.96
	Changes in Bank Balances Other than Cash & Cash Equivalent	795.81	(249.30)
	Net cash flow from / (used in) investing activities (B)	**(195.68)**	**(1,991.34)**

Shera Energy Limited Jaipur

C.	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Lease Interest Payment		
	Proceeds from Share Application	1,327.50	-
	Interest and Finance Charges	(1,353.52)	(994.43)
	Changes in Short Term Borrowing	81.74	1,158.01
	Changes in Short-term loans and advances	(19.17)	(11.03)
	Proceeds from Long Term Borrowing	2,245.62	187.50
	Repayment Of Long Term Borrowing	(623.99)	(235.22)
	Net cash flow from / (used in) financing activities (C)	**1,658.18**	**104.83**
D.	**Net increase / (Decrease) in Cash and Cash Equivalents (A+B+C)**	**(192.32)**	**(4,790.38)**
E.	**Opening Balance of Cash and Cash Equivalents**	**374.18**	4,933.73
F.	**Closing Balance of Cash and Cash Equivalents**	**181.86**	**143.35**

For, Shera Energy Limited

Shera Energy Limited

Sheikh Naseem
Chairman & Managing Director
(DIN: 02467366)

Date :- 02nd Nov '26
Place :- Jaipur

Mohata Baheti & Associates
Chartered Accountants

INDIA

303-304 Shri R.K Tower, Near Peetal Factory,
Jhotwara Road, Jaipur Rajasthan 302016.
Ph. 9314616464,141-4016868.
E-Mail : Dilipmohataca@Yahoo.Com.

CERTIFICATE CONFIRMING UTILIZATION OF FUNDS RECEIVED FROM PREFERENTIAL ISSUE OF SHARE WARRANTS OF M/S SHERA ENERGY LIMITED

To,

The Board of Directors
Shera Energy Limited
F-269B, Road No 13, VKIA,
Jaipur 302013

REG: Utilization of proceeds received from preferential issue of share warrants up to 30th September 2026

1. Purpose of Certificate

This certificate is issued in accordance with the terms of our engagement with Shera Energy Limited (the "Company").

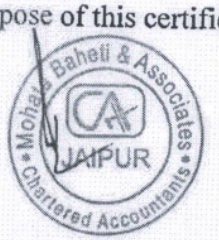
The Company, whose equity shares are listed on the National Stock Exchange of India Limited ("NSE"), received in-principle approval from NSE on 29th June 2026 for the issue of 45,00,000 share warrants on a preferential basis at an issue price of Rs. 118 per warrant, aggregating Rs. 5,310.00 Lakhs (Rs. 53.10 Crore) (the "Warrants"). The Company received the upfront consideration of 25%, amounting to Rs. 1,327.50 Lakhs, on 13th July 2026. The remaining 75%, amounting to Rs. 3,982.50 Lakhs, is receivable within a period of 18 months from the date of allotment.

We have been requested by the management to certify the utilization of the proceeds received on the Warrants up to 30th September 2026, for placing before the Board of Directors and the Audit Committee and for submission to the stock exchange in terms of Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations").

2. Management's Responsibility

The preparation and maintenance of the books of account, other relevant records and the financial results of the Company in accordance with the Indian Accounting Standards notified under Section 133 of the Companies Act, 2013 and other applicable provisions, is the responsibility of the Management of the Company, including the design, implementation and maintenance of internal controls relevant thereto.

The Management is also responsible for utilizing the proceeds of the Warrants for the objects as approved by the shareholders in the Extra-Ordinary General Meeting held on 15-05-2026, and for providing all information, documents, records and explanations required by us for the purpose of this certificate.



Mohata Baheti & Associates
Chartered Accountants

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Jhotwara Road, Jaipur Rajasthan 302016.
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E-Mail : Dilipmohataca@Yahoo.Com.

3. Our Responsibility

Pursuant to the requirements stated above, it is our responsibility to examine the books of account, bank statements and other relevant records of the Company and to certify the utilization of the proceeds received on the Warrants up to 30th September 2026.

We have examined the unaudited financial results of the Company for the half year ended 30th September 2026, which have been subjected to limited review by us, the books of account, the bank statements, the resolutions of the Board of Directors and of the shareholders, the in-principle approval of NSE and the other relevant records and documents produced before us, and have obtained the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of this certificate.

We conducted our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India ("ICAI"). The said Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

4. Opinion

On the basis of our examination as above, and according to the information and explanations given to us, in our opinion, out of the upfront consideration of Rs. 1,327.50 Lakhs received on the Warrants, the Company has utilized Rs. 1,327.50 Lakhs up to 30th September 2026 towards funding its working capital requirements, which is one of the objects approved by the shareholders. The unutilized balance as at 30th September 2026 is Nil, and there is no deviation or variation in the utilization from the objects approved, as set out in the table below. No issue expenses have been adjusted against the proceeds.

Utilization of proceeds from preferential issue of share warrants up to 30th September 2026

Rs in Lakhs

Particulars	Stated objects of the issue	Upfront amount received (25%) on 13.07.2026	Utilized up to 30.09.2026	Unutilized balance as on 30.09.2026
Funding the working capital requirements	4,248.00	265.50	265.50	Nil
General corporate purposes	1,062.00	1062.00	1062.00	Nil
Total	**5,310.00**	**1,327.50**	**1,327.50**	**Nil**

5. Restriction of Use

This certificate has been issued at the specific request of the Management of the Company solely for the purpose of placing before the Board of Directors and the Audit Committee and for submission to the stock exchange in terms of Regulation 32 of the Listing Regulations, and

Mohata Baheti & Associates * Chartered Accountants * JAIPUR

Mohata Baheti & Associates
Chartered Accountants

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should not be used, referred to or distributed for any other purpose or to any other party without our prior written consent. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come, save where expressly agreed by our prior consent in writing.

For Mohata Baheti & Associates
Chartered Accountants
FRN : 020006C

Dilip Kumar Mohata, FCA
Partner, MN 401695
Date : 02-11-2026
Place : Jaipur

UDIN : 26401695DOOAVG3576