



SYMBOL: SHERA
ISIN: INE0MM001019

Date: 29.01.2025

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 Board Meeting of "Shera Energy Limited" ("Company") pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

Respected Sir,

The Board of Directors of the Company at their Board Meeting held on 29th January, 2025 through video conferencing, inter alia transacted the following businesses:

1. Considered and approved the Un-Audited Standalone and Consolidated Financial Results of the Company for the quarter ended 31st December, 2024;
2. Considered and approved the Limited review report on Standalone and Consolidated Financial Results of the Company for the quarter ended 31st December, 2024;

The Meeting of the Board of Directors Commenced at 11:00 A.M. and concluded at 11: 24 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 the 1st day of January, 2025 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


Sheikh Naseem
Chairman & Managing Director
DIN: 02467366



SHERA[®] Energy Limited



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ISIN: INE0MM001019

Date: 29.01.2025

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 un-audited Standalone and Consolidated Financial Results for the quarter ended 31st December, 2024 of M/s Shera Energy Limited.

Respected Sir/Madam,

This is to inform you that the Board of Directors of the Company have considered and adopted the Un-audited Standalone and Consolidated Financial Results for the quarter ended 31st December, 2024 and the Limited Review Report thereon in the Board Meeting held on 29th January, 2025.

In terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulation, 2015, we hereby enclosed the Un-audited Standalone and Consolidated Financial Results for the quarter ended 31st December, 2024 and the Limited Review Report thereon.

Request you to kindly take the information on record and oblige.

For Shera Energy Limited

Sheikh Naseem
Chairman Cum 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
GSTIN: 08AANCS6187Q1Z6

Works-II :
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Kaladera, Tehsil Chomu, Jaipur-303801
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Independent Auditor's Limited Review Report on the Quarterly Unaudited Consolidated Financial Results of the Shera Energy Limited, for the Quarter ended 31stDecember,'24 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

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"), for the Quarter ended 31stDecember,'24 ("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.

This Statement, which is the responsibility of the Parent's Management and 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 (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.

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. 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The Statement includes the results of the following entities:

1. Rajputana Industries Limited ("Subsidiary")
2. Shera Metal Private Limited ("Subsidiary")
3. Shera Zambia Limited ("Subsidiary")

Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the statement provided by the Management related to subsidiary, 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 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

The accompanying Statement includes the unaudited interim financial results/ financial information in respect of:

- a) Subsidiary, located in India, which has been reviewed by us, whose interim financial results reflect total revenue of Rs. 28,072.05 Lakhs, total profit after tax of Rs. 350.01 Lakhs and total comprehensive income of Rs. 341.95 Lakhs for the quarter ended 31st December, '24, as considered in the Statement. These interim financial results have been reviewed by us.



b) Subsidiary, located in Zambia, which has not been reviewed by us, whose interim financial results reflect total revenue of Nil, total profit after tax of Nil and total comprehensive income of Nil for the quarter ended 31stDecember '24, as considered in the Statement. These interim financial results have been reviewed by the subsidiary's independent auditors under generally accepted auditing standards applicable in the respective country and their review report has been furnished to us by the Management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on the reports of such auditors and the procedures performed by us as stated in paragraph 3 above.

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

In case of aforesaid subsidiaries located outside India, the interim financial results/ financial information have been prepared in accordance with the accounting principles generally accepted in their respective countries. The Parent Company's management has converted the financial results/ financial information of such subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Parent Company's Management. Our conclusion on the Statement, in so far as it relates to the financial results/ financial information of such subsidiaries located outside India is based on the review report of other auditors and the conversion adjustments prepared by the Holding Company's Management and reviewed by us.

For, Keyur Shah & Co.

Chartered Accountants

F.R.No. 141173W

Keyur Shah

Proprietor

M. No. 153774

UDIN: -25153774BMIOHY5582



Date: 29thJanuary,'25

Place: - Ahmedabad

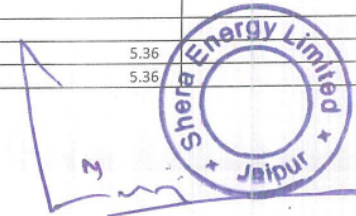


SHERA ENERGY LIMITED
(Formerly Known as SHERA ENERGY PRIVATE LIMITED)
Regd- Office F-269-B, Road No. 13 V.K. Industrial Area Jaipur-302013 Rajasthan, India , Phone-0141-2330058
WebSite: sheraenergy.com CIN:L31102RJ2009PLC030434

Statement Of Unaudited Consolidated Financial Results for the Quarter and Nine months ended Dec 2024

(Amount in Lakhs)

Particulars	3 months ended Dec 31,2024 Unaudited	Preceding 3 months ended Sept. 30,2024 Unaudited	Corresponding 3 months ended Dec 31,2023 Unaudited	Nine months ended Dec. 31, 2024 Unaudited	Nine months ended Dec. 31, 2023 Unaudited	Previous Year ended March '24 Audited
I Income						
Revenue from operations	30,532.35	30,579.15	20,611.55	90,669.08	58,995.12	87,510.42
Other income	184.33	35.66	89.42	230.49	146.46	121.46
Total Income	30,716.68	30,614.81	20,700.97	90,899.57	59,141.58	87,631.88
II Expenses						
a) Cost of materials consumed	30,918.24	27,106.26	18,156.71	88,118.14	55,633.22	81,340.94
b) Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade	(2,772.38)	1,034.37	(65.46)	(5,032.23)	-3,520.61	(2,990.05)
c) Employee Benefit Expenses	435.85	412.97	388.33	1,214.87	894.25	1,237.76
d) Finance costs	468.55	417.68	624.27	1,790.50	2,020.45	3,036.08
e) Depreciation and amortization expense	149.29	144.30	133.03	435.02	401.64	554.21
f) Other Expenses	749.74	827.21	1,049.68	2,307.51	2,434.73	2,788.04
Total expenses	29,949.29	29,942.79	20,286.56	88,833.81	57,863.68	85,966.98
III Profit Before Exceptional Item (I-II)	767.39	672.02	414.41	2,065.76	1,277.90	1,664.90
Exceptional Item / Extra Ordinary Items/Prior-preiod Item	(4.49)	0.00	220.00	-	220.00	220.00
Profit Before Tax	762.90	672.02	634.41	2,065.76	1,497.90	1,884.90
IV Tax Expense						
a) Current tax	147.95	173.02	94.29	443.07	242.47	270.25
b) Deferred tax (Liability) / Assets	18.06	4.86	20.13	59.20	121.22	209.82
Total Tax Expenses	166.01	177.88	114.42	502.27	363.69	480.07
V Profit After Tax for the Period/year (PAT) (III-IV)	596.89	494.14	519.99	1,563.49	1,134.22	1,404.83
VI Other Comprehensive Income / (Expense)						
a) Items that will not be reclassified to Profit & Loss	(43.78)	(46.90)	2.74	(42.87)	(13.88)	24.06
Income tax in respect of above	11.13	11.70	(0.67)	10.80	3.50	(6.09)
Total Other Comprehensive Income	(32.65)	(35.20)	2.07	(32.07)	(10.38)	17.97
VII Total Comprehensive Income for the Year (V+VI)	564.24	458.94	522.06	1,531.42	1,123.84	1,422.80
Owners of the Holding Co.	465.89	359.07	443.77	1,221.70	954.11	1,187.72
Non Controlling Interest	131.00	135.08	76.22	341.79	180.11	217.11
Other Comprehensive Income / (Expense) for the Period/year attributable to:						
Owners of the Holding Co.	(29.68)	(33.71)	2.95	(29.28)	(9.90)	17.49
Non Controlling Interest	(2.97)	(1.48)	-0.88	(2.79)	(0.48)	0.48
Total Comprehensive Income for the /Period Year attributable to:						
Owners of the Holding Co.	436.20	325.36	446.71	1,192.42	944.22	1,205.21
Non Controlling Interest	128.04	133.6	75.34	339.00	179.62	217.59
Net profit after taxes and non-controlling interests	465.89	359.07	443.77	1,221.70	954.11	1,187.72
VIII Paid-up equity share capital (Face Value Rs. 10 Per Share)	2,278.83	2,278.83	2,278.83	2,278.83	2,278.83	2,278.83
XI Other Equity (As on 31.03.2024)						
X Earnings per equity share of Rs. 10/- each (in Rs.)						
a) Basic (not annualised for quarter ended)	2.04	1.58	1.95	5.36	4.19	5.21
b) Diluted (not annualised for quarter ended)	2.04	1.58	1.95	5.36	4.19	5.21



Notes:

[1] The above Unaudited Consolidated Financial Results of Shera Energy Limited (the company) for the Quarter ended on 31st Dec. '24 were reviewed and recommended by the Audit committee and approved by the Board of Directors, at their respective meeting held on 29 Jan 2025. These results have been subject to limited review by the Statutory Auditors.

[2] The above Consolidated unaudited financial results for Quarter ended on 31st Dec. '24 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 prepared 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] The statement includes the results for the period ended 31st Dec.2024 being the balancing figure between unaudited figures in respect of for the period ended 31st December,24 and the unaudited figures in respect of 1st half year of the current financial year (2024-25).

[6] The subsidiary companies, Rajputana Industries Limited and Shera Metal Private Limited, have successfully increased their production capacities to 13,150 MT and 13,000 MT, respectively, during the quarter ended 31st December'24.

[7] The Parant Company has proposed to issue, on a preferential basis, 17,41,000 equity shares with a face value of ₹10/- each at a price of ₹184/- per share (including a premium of ₹174/- per share), aggregating to ₹32,03,44,000/-. This proposal has been approved by the shareholders in the meeting held on 11th November 2024, subject to necessary regulatory and statutory approvals.

[8] 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.

[9] List of Entities Consolidated in the Statement

Name of the Subsidiaries Companies	Principal Activities	% Equity Interest as on 31st December '24
Rajputana Industries Limited	Manufacturer of Non-Ferrous Metal Products	51.01%
Shera Metal Pvt Ltd	Manufacturer of Non-Ferrous Metal Products	82.13%
Shera Zambia Limited	Manufacturer of Non-Ferrous Metal Products	98.00%

[10] Finance costs includes expenses on term loan , working capital borrowings , LCBD, and interest on extended credit terms. Bifurcation of the same are mentioned below :-

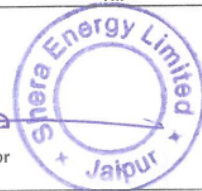
Particulars	For the period ended 31 Dec, 2024 (Amount in lakhs)
Financial Expenses towards Bank & NBFC	
Interest Expenses towards Loan	1,106.38
Bank Charges	275.65
Financial Expenses to Others	
Interest to Suppliers & Others	324.76
Interest On Unsecured Loan	83.71
Miscellaneous	-
Total	1,790.50

[11] The Status of investor's complaints during the Quarter ended on 31st Dec. '24 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

For, Shera Energy Limited

Sheikh Naseem
Chairman & Managing Director
(DIN: 02467366)



Date :- 29-01-2025
Place :- Jaipur



Independent Auditor's Limited Review Report on the Quarterly Unaudited Standalone Financial Results of the Shera Energy limited, for the quarter ended 31stDecember,'24 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**

We have reviewed the accompanying the statement of unaudited standalone financial results of **Shera Energy limited** for the Quarter ended **31stDecember,'24** 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.

This Statement, which is the responsibility of the Company Management and approved by the Company Board of Directors, 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.

We conducted our review in accordance with the Standard on Review Engagement (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 financial statements are free of material misstatement. A review is limited primary to inquire 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 accordingly, we do not express an audit opinion.

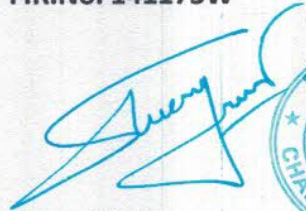


Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting standard ("Ind AS") and other recognized accounting practices and policies as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information require 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, Keyur Shah & Co.

Chartered Accountants

F.R.No. 141173W



Keyur Shah

Proprietor

M. No. 153774

UDIN: -25153774BMIOHX9389



Date:-29thJanuary,'25

Place: - Ahmedabad



SHERA ENERGY LIMITED
(Formerly Known as SHERA ENERGY PRIVATE 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 Standalone Financial Results for the Quarter and Nine months ended Dec 2024

(Amount in Lakhs)

Particulars	3 months ended Dec 31,2024 Unaudited	Preceding 3 months ended Sept. 30,2024 Unaudited	Corresponding 3 months ended Dec 31,2023 Unaudited	Nine months ended Dec. 31, 2024 Unaudited	Nine months ended Dec. 31, 2023 Unaudited	Previous Year ended March '24 Audited
I Income						
Revenue from operations	20,459.16	21,635.35	14,477.84	62,395.22	44,402.21	62,940.18
Other income	41.12	39.98	63.05	108.68	104.82	89.37
Total Income	20,500.28	21,675.33	14,540.89	62,503.90	44,507.03	63,029.55
II Expenses						
a) Cost of materials consumed	20,728.74	19,554.65	13,304.21	60,420.92	42,647.32	59,921.79
b) Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade	(1,388.07)	984.38	(54.36)	(1,583.00)	(1,676.33)	(1,713.20)
c) Employee Benefit Expenses	237.21	213.95	217.10	638.66	481.25	660.11
d) Finance costs	282.12	263.19	346.36	1,066.30	1,166.80	1,824.61
e) Depreciation and amortization expense	29.29	31.63	31.01	87.41	99.78	148.30
f) Other Expenses	302.71	300.98	547.33	974.26	1,289.36	1,495.75
Total expenses	20,191.99	21,348.78	14,391.65	61,604.55	44,008.18	62,337.36
III Profit Before Exceptional Item (I-II)	308.29	326.55	149.24	899.35	498.85	692.19
Exceptional Item / Extra Ordinary Items	0.00	0.00	220.00	-	220.00	220.00
Profit Before Tax	308.29	326.55	369.24	899.35	718.85	912.19
IV Tax Expense						
a) Current tax	71.79	74.40	75.54	216.44	165.15	211.67
b) Deferred tax (Liability) / Assets	(8.21)	21.12	(10.67)	0.75	-12.28	2.78
Total Tax Expenses	63.58	95.52	64.87	217.19	152.87	214.45
V Profit After Tax for the Period/year (PAT) (III-IV)	244.71	231.03	304.37	682.16	565.98	697.74
VI Other Comprehensive Income / (Expense)						
a) Items that will not be reclassified to Profit & Loss	(32.87)	(40.12)	6.66	(33.70)	(11.72)	21.75
Income tax in respect of above	8.27	10.10	(1.68)	8.48	2.95	(5.47)
Total Other Comprehensive Income	(24.60)	(30.02)	4.98	(25.22)	(8.77)	16.28
VII Total Comprehensive Income for the Year (V+VI)	220.11	201.01	309.35	656.94	557.21	714.02
VIII Paid-up equity share capital (Face Value Rs. 10 Per Share)	2,278.83	2,278.83	2,278.83	2,278.83	2,278.83	2,278.83
XI Other Equity (As on 31.03.2024)						
X Earnings per equity share of Rs. 10/- each (in Rs.)						
a) Basic (not annualised for quarter ended)	1.07	1.01	1.34	2.99	2.48	3.06
b) Diluted (not annualised for quarter ended)	1.07	1.01	1.34	2.99	2.48	3.06

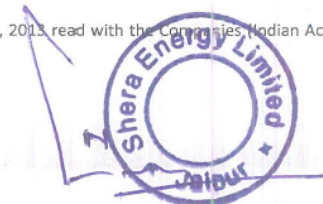
Notes:

[1] The above Unaudited Standalone Financial Results of Shera Energy Limited (the company) for the Quarter ended on 31st Dec. '24 were reviewed and recommended by the Audit committee and approved by the Board of Directors, at their respective meeting held on 29 Jan 2025. These results have been subject to limited review by the Statutory Auditors.

[2] The above Standalone unaudited financial results for Quarter ended on 31st Dec. '24 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 Standalone Financial Results are prepared 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] The statement includes the results for the period ended 31st Dec.2024 being the balancing figure between unaudited figures in respect of for the period ended 31st December,24 and the unaudited figures in respect of 1st half year of the current financial year (2024-25).

[6] The Company has proposed to issue, on a preferential basis, 17,41,000 equity shares with a face value of ₹10/- each at a price of ₹184/- per share (including a premium of ₹174/- per share), aggregating to ₹32,03,44,000/-. This proposal has been approved by the shareholders in the meeting held on 11th November 2024, subject to necessary regulatory and statutory approvals.

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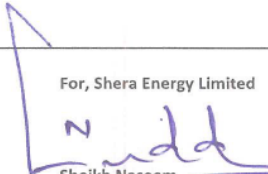
[8] Finance costs includes expenses on term loan , working capital borrowings , LCBD, and interest on extended credit terms. Bifurcation of the same are mentioned below :-

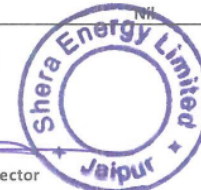
Particulars	For the period ended 31 Dec, 2024 (Amount in lakhs)
Financial Expenses towards Bank & NBFC	
Interest Expenses towards Loan	711.72
Bank Charges	151.45
Financial Expenses to Others	
Interest to Suppliers & Others	202.68
Interest On Unsecured Loan	0.45
Miscellaneous	-
Total	1,066.30

[9] The Status of investor's complaints during the Quarter ended on 31st Dec. '24 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

For, Shera Energy Limited


Sheikh Naseem
Chairman & Managing Director
(DIN: 02467366)



Date :- 29-01-2025

Place :- Jaipur