

# SHERA<sup>®</sup> Energy Limited



SYMBOL: SHERA  
ISIN: INE0MM001019

Date: 07.11.2025

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 the 07<sup>th</sup> Day of November, 2025 through video conferencing, inter alia transacted the following businesses:

1. Considered and approve the Un-Audited Standalone and Consolidated Financial Results of the Company for the half year ended 30<sup>th</sup> September, 2025;
2. Considered and take on record the Limited review report on Standalone and Consolidated Financial Results of the Company for the half year ended 30<sup>th</sup> September, 2025;
3. Disclosure of Related Party Transactions for the half year ended September 30, 2025 in accordance with Regulation 23(9) of SEBI (LODR) Regulations, 2015 and the Company's Policy on Related Party Transactions;
4. Other business matters;

The Meeting of the Board of Directors Commenced at 10:30 A.M. and concluded at 10:53 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 1<sup>st</sup> day of October, 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



**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 :**  
G-1-63 to 66, RIICO Industrial Area,  
Kaladera, Tehsil Chomu, Jaipur-303801  
Rajasthan, India  
T: +91-7568522225

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



An ISO 9001:2015, ISO 14001:2015, ISO 45001:2018 Company

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ISIN: INE0MM001019

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To,  
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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 half year ended 30<sup>th</sup> September, 2025 of M/s Shera Energy Limited.

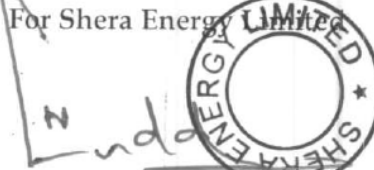
Respected Sir/Madam,

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 half year ended 30<sup>th</sup> September, 2025 and the Limited Review Report thereon in the Board Meeting held on 07<sup>th</sup> November, 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 half year ended 30<sup>th</sup> September, 2025 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



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Independent Auditor's Limited Review Report on the Unaudited Consolidated  
Financial Results of the Company for half year ended **30th September '25** 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)

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 **half year ended 30th September '25** ("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, its amended, to the extent applicable.





The Statement includes the results of the following entities:

1. Rajputana Industries Limited ("Subsidiary")
2. Shera Metal Pvt Ltd ("Subsidiary")
3. Shera Zambia Limited ("Foreign 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:

Indian Subsidiaries, which has been reviewed by us, whose interim financial results reflect total revenue of Rs. 61,996.15 Lakhs and total profit after tax of Rs. 912.26 lakhs for the half year ended 30th September '25, as considered in the Statement. In respect of subsidiary located outside India interim financial results have been prepared 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 subsidiaries 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.

**For Mohata Baheti & Associates**

Chartered Accountants

FRN : 020006C



**[Dilip Kumar Mohata, FCA]**

Partner

Membership No : 401695



Date : 07-11-2025

Place : Jaipur

UDIN : 25401695BMJUSU8149





# 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 Half Year Ended 30th Sep, '2025					(Amount In Lakhs)
Sr No.	Particulars	Half year ended Sep, '25 Unaudited	Preceding Half year ended March '25 Audited	Corresponding half year ended Sept. '24 Unaudited	Year ended March '25 Audited
I	Income				
	a) Revenue from operations	78,064.50	67,593.15	60,136.73	1,27,729.88
	b) Other income	199.90	125.21	50.22	175.43
	<b>Total Income</b>	<b>78,264.39</b>	<b>67,718.36</b>	<b>60,186.95</b>	<b>1,27,905.31</b>
II	Expenses				
	a) Cost of materials consumed	74,486.45	64,904.02	57,199.90	1,22,103.92
	b) Changes in Inventories of FG/WIP/SIP	(3,905.23)	(3,025.96)	(2,259.85)	(5,285.81)
	c) Employee Benefit Expenses	1,147.62	905.24	779.02	1,684.26
	d) Finance costs	1,696.49	1,106.50	1,321.95	2,428.45
	e) Depreciation and amortization expense	332.23	314.38	285.73	600.11
	f) Other Expenses	2,394.99	1,797.45	1,557.34	3,354.79
	<b>Total expenses</b>	<b>76,152.55</b>	<b>66,001.63</b>	<b>58,884.09</b>	<b>1,24,885.72</b>
	<b>Profit/(Loss) Before Exceptional Item (I-II)</b>	<b>2,111.84</b>	<b>1,716.73</b>	<b>1,302.86</b>	<b>3,019.59</b>
III	Exceptional Item / Extra Ordinary Items				
IV	<b>Profit/(Loss) Before Tax</b>	<b>2,111.84</b>	<b>1,716.73</b>	<b>1,302.86</b>	<b>3,019.59</b>
V	Tax Expense				
	a) Current tax	530.70	356.06	295.12	651.18
	b) Deferred tax (Liability) / Assets	59.96	87.54	41.14	128.68
	<b>Total Tax Expenses</b>	<b>590.67</b>	<b>443.60</b>	<b>336.26</b>	<b>779.86</b>
VII	<b>Profit/(Loss) After Tax for the Period/year (PAT) (V-VI)</b>	<b>1,521.18</b>	<b>1,273.13</b>	<b>966.60</b>	<b>2,239.73</b>
VIII	<b>Other comprehensive income/(loss)</b>				
	Items that will not be reclassified subsequently to profit and loss:	(26.44)	(36.97)	0.91	(36.06)
	Income tax on items that will not be reclassified subsequently to profit and loss	6.84	9.33	(0.33)	9.00
	Items that will be reclassified subsequently to profit and loss:	-	-	-	-
	Income tax on items that will be reclassified subsequently to profit and loss	-	-	-	-
	<b>Total other comprehensive income/(loss) for the year</b>	<b>(19.60)</b>	<b>(27.64)</b>	<b>0.58</b>	<b>(27.06)</b>
IX	<b>Total comprehensive income/(loss) for the year (VII+VIII)</b>	<b>1,501.57</b>	<b>1,245.49</b>	<b>967.18</b>	<b>2,212.67</b>
	<b>Net Profit After Tax attributable to:</b>				
	a) Owner of the Company	1,202.17	1,023.81	755.82	1,779.63
	b) Non Controlling Interest	319.00	249.31	210.78	460.10
	<b>Other comprehensive (loss)/income attributable to:</b>				
	a) Owner of the Company	(16.35)	(25.42)	0.40	(25.01)
	b) Non Controlling Interest	(3.26)	(2.23)	0.18	(2.05)
	<b>Total comprehensive income/(loss) for the year attributable to:-</b>				
	a) Owner of the Company	1,185.83	998.40	756.22	1,754.62
	b) Non Controlling Interest	315.75	247.09	210.96	458.05
	<b>Net profit after taxes and non-controlling interests</b>	<b>1,202.17</b>	<b>1,023.81</b>	<b>755.82</b>	<b>1,779.63</b>
	Paid-up equity share capital (Face Value Rs. 10 Per Share)	2,443.93	2,443.93	2,278.83	2,443.93
	Other Equity	10,841.48	12,897.26	8,822.13	12,897.26
	<b>Earnings per equity share of Rs. 10/- each</b>				
	a) Basic (not annualised for half year ended)	4.92	4.48	3.32	7.80
	b) Diluted (not annualised for half year ended)	4.92	4.48	3.32	7.80



*[Handwritten signature]*



## 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

### Notes:-

- [1] The above Unaudited Consolidated Financial Results of Shera Energy Limited (the "Holding company") for the half year ended on 30th Sept. '25 were reviewed and recommended by the Audit committee and approved by the Board of Directors, at their respective meeting held on 07th Nov '25.
- [2] The above Consolidated Unaudited financial results for the half year ended 30th Sept '25 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] List of Entities Consolidated in the Statement

Name of the Subsidiaries Companies	Principal Activities	Country of Incorporation	% Equity Interest as on 30th September '25
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%

[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. '25 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 and on the behalf of Board of Directors  
For, Shera Energy Limited

Date:- 07th Nov, '25  
Place:- Jaipur

Sheikh Naseem  
Chairman & Managing Director  
(DIN:02467366)

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**Unaudited Consolidated Balance sheet as on 30th Sep, '25**

S.No.	Particulars	Rs. in Lakhs (unless otherwise stated)	
		As at	
		30th Sep, '25 Unaudited	31st March '25 Audited
<b>I</b>	<b>ASSETS</b>		
<b>A</b>	<b>Non-Current Assets</b>		
	a) Property Plant & Equipments	9,382.16	9,801.95
	b) Right of Use Assets	-	-
	c) Intangible Assets	116.97	117.01
	d) Capital Work-in-progress	4,839.02	2,108.70
	e) Financial Assets	-	-
	- Other Financial Assets	404.53	370.83
	<b>Total Non-Current Assets</b>	<b>14,742.68</b>	<b>12,398.49</b>
<b>B</b>	<b>Current Assets</b>		
	a) Inventories	27,125.78	24,031.10
	b) Financial Assets		
	- Trade receivables	16,921.02	15,478.92
	- Cash and Cash Equivalents	172.88	5,808.13
	- Other Bank Balances	1,926.01	1,351.38
	- Loans	1,809.47	169.86
	- Other Financial Assets	126.04	123.48
	c) Other Current Assets	2,669.09	1,991.58
	d) Other Tax Assets (net)	-	-
	<b>Total Current Assets</b>	<b>50,750.29</b>	<b>48,954.45</b>
	<b>TOTAL ASSETS</b>	<b>65,492.97</b>	<b>61,352.94</b>
<b>II</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	a) Equity Share capital	2,443.93	2,443.93
	b) Other Equity	14,266.20	12,897.26
	<b>Equity attributable to shareholders of the company</b>	<b>16,710.13</b>	<b>15,341.19</b>
<b>2</b>	<b>Non-Controlling Interest</b>	4,996.71	4,680.96
	<b>Total Equity</b>	<b>21,706.84</b>	<b>20,022.15</b>
<b>3</b>	<b>Liabilities</b>		
<b>A</b>	<b>Non-Current Liabilities</b>		
	a) Financial Liabilities		
	- Long Term Borrowings	4,844.46	4,424.25
	b) Long Term Provisions	170.01	116.14
	c) Deferred Tax Liabilities (Net)	1,060.30	1,007.17
	<b>Total Non-Current Liabilities</b>	<b>6,074.77</b>	<b>5,547.56</b>







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WebSite: sheraenergy.com CIN:L31102RJ2009PLC030434

### Unaudited Consolidated Balance sheet as on 30th Sep, '25

S.No.	Particulars	Rs. in Lakhs (unless otherwise stated)	
		As at	
		30th Sep, '25 Unaudited	31st March '25 Audited
<b>B</b>	<b>Current Liabilities</b>		
	a) Financial Liabilities		
	- Short Term Borrowings	15,925.58	14,146.06
	- Trade payables		
	(i) Total outstanding dues of other than Micro Enterprise and Small Enterprises	17,078.95	16,704.78
	(ii) Total outstanding dues of Micro Enterprise and Small Enterprises	-	170.90
	- Other Financial Liabilities	3,708.95	4,259.40
	b) Short-Term Provisions	340.06	213.24
	c) Other Current Liabilities	332.28	176.91
	d) Current Tax Liabilities (Net)	325.54	111.93
	<b>Total Current Liabilities</b>	<b>37,711.36</b>	<b>35,783.22</b>
	<b>Total Liabilities</b>	<b>43,786.13</b>	<b>41,330.79</b>
	<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>65,492.97</b>	<b>61,352.94</b>

For and on the behalf of Board of Directors  
For, Shera Energy Limited

Sheikh Naseem  
Chairman & Managing Director  
(DIN:02467366)



Date:- 07 Nov 25

Place:- Jaipur

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**Unaudited Consolidated Cashflow Statement for the year period ended on 30th Sep. '25**

S.No.	Particulars	Rs. in Lakhs (unless otherwise stated)	
		Half Year Ended	
		30th Sep, '25	31st March '25
		Unaudited	Audited
<b>1</b>	<b>Cash Flow From Operating Activities</b>		
	Net profit Before Tax and Extraordinary Items	2,111.84	3,019.59
	<b>Adjustments For:</b>		
	Depreciation	332.23	600.11
	Provision For Gratuity	30.53	41.13
	Adjustment related to OCI effect	(26.44)	(36.06)
	Interest Received	189.11	159.95
	Interest and Finance Charges	1,696.49	2,425.18
	Profit/Loss on Sale of Fixed Assets	(10.55)	(7.43)
	<b>Operating Profit before working capital changes</b>	<b>4,323.21</b>	<b>6,202.47</b>
	<b>Adjustment For:</b>		
	Changes in Inventories	(3,094.68)	(4,320.83)
	Changes in Trade receivables	(1,442.10)	(4,075.02)
	Changes in Other Financial Asset	(2.56)	24.55
	Changes in Other Financial Liabilities	(550.45)	540.40
	Changes in Other Current Asset	(677.51)	(448.41)
	Changes in Trade Payables	203.27	2,347.13
	Changes in Short Term Provisions	96.29	62.68
	Changes in Long Term Provisions	53.87	22.88
	Changes in Current Liabilities	155.37	(125.49)
	<b>Cash Generated from Operations</b>	<b>(935.29)</b>	<b>230.36</b>
	Taxes Paid	(317.09)	(524.66)
	<b>Net Cash From /(Used In ) Operating Activities (A)</b>	<b>(1,252.36)</b>	<b>(294.30)</b>
<b>2</b>	<b>Cash Flow From Investing Activities</b>		
	(Purchase) / Sale of Fixed Assets/ Capital Work In Progress	(2,882.59)	(5,917.94)
	Sale of Fixed Assets	250.42	2,784.30
	Due to changes in the control of subsidiary(ies)	-	(222.43)
	Changes in Other Financial Asset	-	-
	Interest Received	(189.11)	(159.95)
	Changes in Bank Balances Other than cash & Cash Equivalent and Other Financial Assets	(608.33)	(146.29)
	<b>Net Cash From /(Used In ) Investing Activities (B)</b>	<b>(3,429.60)</b>	<b>(3,662.31)</b>



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**Unaudited Consolidated Cashflow Statement for the year period ended on 30th Sep. '25**

S.No.	Particulars	Rs. in Lakhs (unless otherwise stated)	
		Half Year Ended	
		30th Sep, '25	31st March '25
		Unaudited	Audited
<b>3</b>	<b>Cash Flow From Financing Activities</b>		
	Proceeds from Issue of Shares	-	165.10
	Security Premium	-	2,869.34
	Adjustment related to Changes Minority interest	183.11	2,148.54
	Interest and Finance Charges	(1,696.49)	(2,425.18)
	Changes in Short Term Borrowing	1,779.52	6,423.71
	Changes in Short Term Lease	-	-
	Changes in Short-term loans and advances	(1,639.61)	(1.53)
	Proceeds from Long Term Borrowing	2,081.84	6,119.04
	Repayment of Long Term Borrowing	(1,661.63)	(5,936.30)
	<b>Net Cash From Financing Activities (C)</b>	<b>(953.27)</b>	<b>9,362.71</b>
	<b>Net Increase / (Decrease) in Cash (A)+(B)+(C)</b>	<b>(5,635.24)</b>	<b>5,406.11</b>
	Cash and Cash equivalents at the beginning of the year	5,808.13	402.01
	<b>Cash and Cash equivalents at the end of the year</b>	<b>172.89</b>	<b>5,808.13</b>

For and on the behalf of Board of Directors  
For, Shera Energy LimitedSheikh Naseem  
Chairman & Managing Director  
(DIN:02467366)

Date:- 07 Nov 25

Place:- Jaipur



Independent Auditor's Limited Review Report on Unaudited Standalone Financial Results of the Company for the half year ended **30th September, '25** 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)

We have reviewed the accompanying the statement of Unaudited Standalone Financial Results of Shera Energy Limited for the Half year ended **30th September, '25** 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 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



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



Date : 07-11-2025  
Place : Jaipur

UDIN : 25401695BMJUST3221



**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

WebSite: sheraenergy.com CIN:L31102RJ2009PLC030434

**Statement Of Unaudited Standalone Financial Results for the half year ended as on 30th September '25**

(Amount in Lakhs)

**Particulars**

	Half year ended Sep. '25 Unaudited	Preceding half year ended March. '25 Audited	Corresponding half year ended Sep. '24 Unaudited	Year ended March '25 Audited
<b>I Income</b>				
Revenue from operations	50,761.43	43,991.64	41,936.06	85,927.70
Other income	51.77	20.95	67.56	88.51
<b>Total Income</b>	<b>50,813.20</b>	<b>44,012.59</b>	<b>42,003.62</b>	<b>86,016.21</b>
<b>II Expenses</b>				
a) Cost of materials consumed	48,572.49	43,583.77	39,692.18	83,275.95
b) Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade	(1,234.34)	(2,145.87)	(194.93)	(2,340.80)
c) Employee Benefit Expenses	566.26	469.14	401.45	870.59
d) Finance costs	994.43	647.30	784.18	1,431.48
e) Depreciation and amortization expense	72.34	65.71	58.12	123.83
f) Other Expenses	1,066.33	754.46	671.55	1,426.01
<b>Total expenses</b>	<b>50,037.51</b>	<b>43,374.51</b>	<b>41,412.55</b>	<b>84,787.06</b>
<b>III Profit Before Exceptional Item (I-II)</b>	<b>775.69</b>	<b>638.08</b>	<b>591.07</b>	<b>1,229.15</b>
Exceptional Item / Extra Ordinary Items	-	-	-	-
<b>Profit Before Tax</b>	<b>775.69</b>	<b>638.08</b>	<b>591.07</b>	<b>1,229.15</b>
<b>IV Tax Expense</b>				
a) Current tax	203.88	157.67	144.65	302.32
b) Deferred tax (Liability) / Assets	(3.72)	(6.58)	8.96	2.38
c) Income Tax (Prior Period)	0.00	(10.66)	-	(10.66)
<b>Total Tax Expenses</b>	<b>200.16</b>	<b>140.43</b>	<b>153.61</b>	<b>294.04</b>
<b>V Profit After Tax for the Period/year (PAT) (III-IV)</b>	<b>575.53</b>	<b>497.65</b>	<b>437.46</b>	<b>935.11</b>
<b>VI Other Comprehensive Income / (Expense)</b>				
a) Items that will not be reclassified to Profit & Loss	(12.75)	(30.18)	(0.83)	(31.01)
Income tax in respect of above	3.21	7.59	0.21	7.80
b) Items that may be reclassified to Profit & Loss	-	-	-	-
Income tax in respect of above	-	-	-	-
<b>Total Other Comprehensive Income</b>	<b>(9.54)</b>	<b>(22.59)</b>	<b>(0.62)</b>	<b>(23.21)</b>
<b>VII Total Comprehensive Income for the Year (V+VI)</b>	<b>565.99</b>	<b>475.06</b>	<b>436.84</b>	<b>911.90</b>
<b>VIII Paid-up equity share capital (Face Value Rs. 10 Per Share)</b>	<b>2,443.93</b>	<b>2,443.93</b>	<b>2,278.83</b>	<b>2,443.93</b>
<b>XI Other Equity</b>	<b>10,841.48</b>	<b>10,275.45</b>	<b>6,931.03</b>	<b>10,275.45</b>
<b>X Earnings per equity share of Rs. 10/- each (in Rs. )</b>				
a) Basic	2.35	2.18	1.92	4.10
b) Diluted	2.35	2.18	1.92	4.10



*M. J. J.*





**Notes:**

- [1] The above Unaudited Standalone Financial Results of Shera Energy Limited for the half year ended on 30th Sep. '25 were reviewed and recommended by the Audit committee and approved by the Board of Directors, at their respective meeting held on 07th November '25. These results have been audited 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 audited financial results for half year ended 30th Sep. '25 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 prepared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under Sect on 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 Sep. '25 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

Date :- 07 Nov '25

Place :- Jaipur

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**Standalone Balance Sheet As at 30th Sep '25**

Sr. No.	Particulars	Rs. in Lakhs (unless otherwise stated)	
		As at	
		30th Sep '25 Unaudited	31st March '25 Audited
<b>I ASSETS</b>			
<b>A Non-Current Assets</b>			
a) Property Plant & Equipment		1,286.43	1,389.36
b) Intangible Assets		0.43	0.47
c) Capital Work-In-Progress		390.55	284.00
d) Financial Assets			
- Investments		5,358.20	4,719.78
- Loans		1,077.78	-
- Other Financial Assets		114.94	113.42
<b>Total Non-Current Assets</b>		<b>8,228.33</b>	<b>6,507.03</b>
<b>B Current Assets</b>			
a) Inventories		11,457.11	10,479.95
b) Financial Assets			
- Trade Receivables		15,731.45	10,805.59
- Cash and Cash Equivalents		143.35	4,933.73
- Bank Balances other than Cash and Cash Equivalents		1,276.96	1,027.66
- Loans		161.78	150.75
- Other Financial Assets		93.84	140.51
c) Other current assets		572.60	666.94
<b>Total Current Assets</b>		<b>29,437.09</b>	<b>28,205.13</b>
<b>TOTAL ASSETS</b>		<b>37,665.42</b>	<b>34,712.16</b>
<b>II EQUITY AND LIABILITIES</b>			
<b>1 EQUITY</b>			
a) Equity Share Capital		2,443.93	2,443.93
b) Other Equity - attributable to owners of the Company		10,841.48	10,275.45
<b>TOTAL EQUITY</b>		<b>13,285.41</b>	<b>12,719.38</b>
<b>2 LIABILITIES</b>			
<b>A Non-Current Liabilities</b>			
a) Financial Liabilities			
- Long Term Borrowings		197.45	245.19
b) Long Term Provisions		63.91	37.65
c) Deferred Tax Liabilities (Net)		68.02	74.95
<b>Total Non-Current Liabilities</b>		<b>329.38</b>	<b>357.79</b>



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**Standalone Balance Sheet As at 30th Sep '25**


Sr. No.	Particulars	Rs. in Lakhs (unless otherwise stated)	
		As at	
		30th Sep '25 Unaudited	31st March '25 Audited
<b>B</b>	<b>Current liabilities</b>		
	<b>a) Financial Liabilities</b>		
	- Short Term Borrowings	11,281.18	10,123.17
	- Trade Payables:		
	(i) Total outstanding dues of other than Micro Enterprise and Small Enterprises	12,016.73	9,770.80
	(ii) Total outstanding dues of Micro Enterprise and Small Enterprises	-	-
	- Other financial liabilities	531.44	1,645.69
	b) Short Term Provisions	94.12	67.48
	c) Other Current Liabilities	77.67	6.20
	d) Current Tax Liabilities (Net)	49.49	21.65
	<b>Total Current Liabilities</b>	<b>24,050.63</b>	<b>21,634.99</b>
	<b>TOTAL LIABILITIES</b>	<b>24,380.01</b>	<b>21,992.78</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>37,665.42</b>	<b>34,712.16</b>

Date :- 07 Nov '25

Place :- Jaipur



For, Shera Energy Limited

  
Sheikh Naseem  
Chairman & Managing Director  
(DIN: 02467366)





**SHERA ENERGY LIMITED**  
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WebSite: sheraenergy.com CIN:L31102RJ2009PLC030434

**Standalone Cash Flow Statement for the Half Year Ended 30th Sep. '25**

Sr. No.	Particulars	Rs. in Lakhs (unless otherwise stated)	
		half Year Ended On	
		30th Sep '25 Unaudited	31st March '25 Audited
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>			
Net profit Before Tax and Extraordinary Items		775.69	1,229.15
<b>Adjustments For:</b>			
Depreciation		72.34	123.83
Adjustment related to OCI effect		(12.75)	(31.01)
Interest Received		(46.96)	(79.57)
Gratuity		14.01	18.71
Interest and Finance Charges		994.43	1,431.48
Profit/Loss on Sale of Fixed Assets		(4.62)	(7.43)
<b>Operating profit/(loss) before working capital changes</b>		<b>1,792.14</b>	<b>2,685.16</b>
<b>Changes in working capital:</b>			
<b>Adjustments for (Increase) / decrease In operating assets:</b>			
Decrease/(Increase) in Inventories		(977.16)	(2,030.52)
Decrease/(Increase) in Trade receivables		(4,925.86)	718.70
Decrease/(Increase) in Financial assets		46.67	(19.97)
Decrease/(Increase) in Other current assets		94.34	(166.50)
(Decrease)/Increase in Trade Payables		2,245.93	166.53
(Decrease)/Increase in Short Term Provisions and Long term Provisions		38.89	53.77
(Decrease)/Increase in Other Financial Liabilities		(1,114.25)	60.09
(Decrease)/Increase in Short Term Provisions		71.47	(24.07)
<b>Cash generated from operations</b>		<b>(2,727.83)</b>	<b>1,443.19</b>
Income taxes paid (net of refunds)		(176.04)	(300.22)
<b>Net cash flow from / (utilised in) operating activities (A)</b>		<b>(2,903.87)</b>	<b>1,142.97</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase Sale of Fixed Assets/ Capital Work In Progress		(101.93)	(899.27)
Sale of Fixed Assets/ Capital Work In Progress		30.63	507.20
(Purchase)/Sale of Investment		(638.40)	(2,710.89)
Changes in Other Financial Asset		(1,079.30)	87.16
Interest Received		46.96	79.57
Changes in Bank Balances Other than Cash & Cash Equivalent		(249.30)	(298.77)
<b>Net cash flow from / (used in) investing activities (B)</b>		<b>(1,991.34)</b>	<b>(3,235.00)</b>



*[Handwritten Signature]*

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**Standalone Cash Flow Statement for the Half Year Ended 30th Sep. '25**

Sr. No.	Particulars	Rs. in Lakhs (unless otherwise stated)	
		half Year Ended On	
		30th Sep '25	31st March '25
		Unaudited	Audited
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>			
Proceeds from Issue of Shares		-	165.10
Security Premium		-	2,869.34
Interest and Finance Charges		(994.43)	(1,431.48)
Changes in Short Term Borrowing		1,158.01	5,230.48
Changes in Short Term Lease		-	-
Changes in Short-term loans and advances		(11.03)	(6.95)
Proceeds from Long Term Borrowing		187.50	187.50
Repayment Of Long Term Borrowing		(235.22)	(334.37)
<b>Net cash flow from / (used in) financing activities (C)</b>		<b>104.83</b>	<b>6,679.62</b>
<b>D. Net increase / (Decrease) in Cash and Cash Equivalents (A+B+C)</b>		<b>(4,790.38)</b>	<b>4,587.59</b>
<b>E. Opening Balance of Cash and Cash Equivalents</b>		<b>4,933.73</b>	<b>346.14</b>
<b>F. Closing Balance of Cash and Cash Equivalents</b>		<b>143.35</b>	<b>4,933.73</b>



For, Shera Energy Limited

  
Sheikh Naseem  
Chairman & Managing Director  
(DIN: 02467366)

Date :- 07 Nov '25

Place :- Jaipur