



Date: 05.11.2024

SYMBOL: SHERA
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 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 05th Day of November, 2024 at 11:00 A.M. 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 30th September, 2024;
2. Considered and approved the Limited review report on Standalone and Consolidated Financial Results of the Company for the half year ended 30th September, 2024;
3. To approve the corrigendum of the Extra Ordinary General Meeting of the Company wherein amendments in the resolution and explanatory statements of item no. 1 of Notice of EOGM to clearly articulate the purpose of resolution going to be held on Monday, 11th November, 2024 at 12:15 P.M.;

The Meeting of the Board of Directors Commenced at 11:15 A.M. and concluded at 11:50 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 October, 2024 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



SYMBOL: SHERA
ISIN: INE0MM001019

Date: 05.11.2024

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 half year ended 30th September, 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 half year ended 30th September, 2024 and the Limited Review Report thereon in the Board Meeting held on 05th November, 2024.

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 30th September, 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





Independent Auditor's Limited Review Report on the Unaudited Consolidated Financial Results of the Company for half year ended 30th September '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,
Sera Energy Limited

We have reviewed the accompanying Statement of Unaudited Consolidated Unaudited Financial Results of Sera 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 '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. Sera Metal Pvt Ltd ("Subsidiary")
3. Sera 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. 45,059.15 Lakhs and total profit after tax of Rs. 641.81 Lakhs for the half year ended 30th September '24, 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, Keyur Shah & Co.

Chartered Accountants

F.R.No. 141173W

Keyur Shah

Proprietor

M.No. 153774

UDIN: - 24 153774BKBDGC6764



Date: - 05th Nov, '24

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 Half Year Ended 30th Sep, '24

(Amount In Lakhs)

Sr No.	Particulars	Half year ended Sep, '24 Unaudited	Preceeding Half year ended March '24 Unaudited	Corresponding half year ended Sept. '23 Unaudited	Year ended March '24 Audited
I	Income				
	a) Revenue from operations	60,136.73	49,126.85	38,383.57	87,510.42
	b) Other income	50.22	64.42	57.04	121.46
	Total Income	60,186.95	49,191.27	38,440.61	87,631.88
II	Expenses				
	a) Cost of materials consumed	57,199.90	43,864.43	37,476.51	81,340.94
	b) Changes in Inventories of FG/WIP/SIP	(2,259.85)	465.10	(3,455.15)	(2,990.05)
	c) Employee Benefit Expenses	779.02	682.94	554.82	1,237.76
	d) Finance costs	1,321.95	1,639.90	1,396.18	3,036.08
	e) Depreciation and amortization expense	285.73	285.60	268.61	554.21
	f) Other Expenses	1,557.34	1,451.89	1,336.15	2,788.04
	Total expenses	58,884.09	48,389.86	37,577.12	85,966.98
III	Profit/(Loss) Before Exceptional Item (I-II)	1,302.86	801.41	863.49	1,664.90
IV	Exceptional Item / Extra Ordinary Items	-	220.00	-	220.00
V	Profit/(Loss) Before Tax	1,302.86	1,021.41	863.49	1,884.90
VI	Tax Expense				
	a) Current tax	295.12	122.07	148.18	270.25
	b) Deferred tax (Liability) / Assets	41.14	108.73	101.09	209.82
	Total Tax Expenses	336.26	230.80	249.27	480.07
VII	Profit/(Loss) After Tax for the Period/year (PAT) (V-VI)	966.60	790.61	614.22	1,404.83
VIII	Other comprehensive income/(loss)				
	Items that will not be reclassified subsequently to profit and loss:	0.91	40.68	(16.62)	24.06
	Income tax on items that will not be reclassified subsequently to profit and loss	(0.33)	(10.26)	4.17	(6.09)
	Items that will be reclassified subsequently to profit and loss:	-	-	-	-
	Income tax on items that will be reclassified subsequently to profit and loss	-	-	-	-
	Total other comprehensive income/(loss) for the year	0.58	30.42	(12.45)	17.97
IX	Total comprehensive income/(loss) for the year (VII+VIII)	967.19	821.03	601.77	1,422.80
	Net Profit After Tax attributable to:				
	a) Owner of the Company	755.82	677.39	510.33	1,187.72
	b) Non Controlling Interest	210.79	113.22	103.89	217.11
	Other comprehensive (loss)/income attributable to:				
	a) Owner of the Company	0.41	30.33	(12.84)	17.49
	b) Non Controlling Interest	0.18	0.09	0.39	0.48
	Total comprehensive income/(loss) for the year attributable to:-				
	a) Owner of the Company	756.22	707.72	497.49	1,205.21
	b) Non Controlling Interest	210.96	113.31	104.28	217.59
	Net profit after taxes and non-controlling interests	755.82	677.39	510.33	1,187.72
	Paid-up equity share capital (Face Value Rs. 10 Per Share)	2,278.83	2,278.83	2,278.83	2,278.83
	Other Equity				8,413.22
	Earnings per equity share of Rs. 10/- each				
	a) Basic (not annualised for half year ended)	3.32	2.97	2.24	5.21
	b) Diluted (not annualised for half year ended)	3.32	2.97	2.24	5.21

FOR SHERA ENERGY LIMITED
CIN No. U31102RJ2009PLC030434

N. Udd
SHEIKH NASEEM (Chairman CUM Managing Director)
DIN No. 02467366



Notes:-

[1] The above Unaudited Consolidated Financial Results of Shera Energy Limited (the "Holding company") for the half year ended on 30th Sept. '24 were reviewed and recommended by the Audit committee and approved by the Board of Directors, at their respective meeting held on 05th Nov '24.

[2] The above Consolidated Unaudited financial results for the half year ended 30th Sept '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] 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 30th Sep, '24
Financial Expenses towards Bank & NBFC	
Interest Expenses towards Loan	674.41
Bill Discounting Charges	87.23
Bank Charges	171.21
Financial Expenses to Others	
Interest to Suppliers & Others	320.98
Interest on Duties & Taxes	0.12
Interest On Unsecured Loan	66.50
Miscellaneous	1.51
Total	1,321.95

[6] During the Period ended on 30th September, '24 ,One of our subsidiary Company (Rajputana Industries limited) has allotted 6,00,000 Equity shares by way of Private Placement as on 19th July, '24 at face value of Rs. 10.00 each at an issue Price Of Rs. 38.00 Per Equity Share(including Security Premium Of Rs. 28.00 per Equity Share).

[7] During the Period ended on 30th September, '24 , One of our subsidiary Company (Rajputana Industries limited) has allotted 62,85,000 Equity shares by way of Initial Public offer as on 02nd August, '24 at face value of Rs. 10.00 each at an issue Price Of Rs. 38.00 Per Equity Share(including Security Premium Of Rs. 28.00 per Equity Share).

[8] The proceeds from IPO of our Subsidiary Company (Rajputana Industries limited) net off Issue expenses is Rs.2,130.51 Lakhs and utilisation of the same is as follows :-

Particulars	Planned as per prospectus	Utilization up to 30th Sept 24	Balance as at 30th Sept 24
Funding the working capital requirement of the Company	1,400.00	1,400.00	-
Purchase of Grid Solar Power Generating System	450.00	400.00	50.00
General Corporate purposes	280.51	280.51	-
	2,130.51	2,080.51	50.00

[9] List of Entities Consolidated in the Statement

Name of the Subsidiaries Companies	Principal Activities	Country of Incorporation	% Equity Interest as on 30th September '24
Rajputana Industries Limited	Manufacturer of Non-Ferrous Metal Products	India	51.01%
Shera Metal Pvt Ltd	Manufacturer of Non-Ferrous Metal Products	India	82.13%
Shera Zambia Limited	Manufacturer of Non-Ferrous Metal Products	Zambia	98.00%

[10] 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.

[11] The Status of investor's complaints during the period ended on 30th Sep. '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 and on the behalf of Board of Directors
For, Shera Energy Limited


Sheikh Naseem
Chairman & Managing Director
(DIN:02467366)

Date:- 05th Nov, '24
Place:- Jaipur

**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

Unaudited Consolidated Balance sheet as on 30th Sep, '24

S.No.	Particulars	Rs. in Lakhs (unless otherwise stated)	
		As at	
		30th Sep, '24	31st March '24
		Unaudited	Audited
I	ASSETS		
A	Non-Current Assets		
	a) Property Plant & Equipments	8,677.19	8,764.52
	b) Right of Use Assets	-	-
	c) Intangible Assets	117.03	117.07
	d) Capital Work-in-progress	2,289.02	522.60
	e) Financial Assets		
	- Other Financial Assets	347.66	386.10
	Total Non-Current Assets	11,430.90	9,790.29
B	Current Assets		
	a) Inventories	23,008.15	19,710.27
	b) Financial Assets		
	- Trade receivables	12,704.17	11,403.90
	- Cash and Cash Equivalents	297.19	402.01
	- Other Bank Balances	1,508.71	1,189.82
	- Loans	161.40	168.33
	- Other Financial Assets	138.20	148.03
	c) Other Current Assets	1,668.17	1,543.17
	d) Other Tax Assets (net)	86.67	52.24
	Total Current Assets	39,572.66	34,617.77
	TOTAL ASSETS	51,003.56	44,408.06
II	EQUITY AND LIABILITIES		
1	Equity		
	a) Equity Share capital	2,278.83	2,278.83
	b) Other Equity	8,822.13	8,413.22
	Equity attributable to shareholders of the company	11,100.96	10,692.05
2	Non-Controlling Interest	4,520.61	2,074.36
	Total Equity	15,621.57	12,766.41
3	Liabilities		
A	Non-Current Liabilities		
	a) Financial Liabilities		
	- Long Term Borrowings	3,651.49	4,241.51
	b) Long Term Provisions	59.58	52.13
	c) Deferred Tax Liabilities (Net)	928.97	887.50
	Total Non-Current Liabilities	4,640.04	5,181.14

FOR SHERA ENERGY LIMITED
CIN No. U31102RJ2009PLC030434
SHEIKH NASEEM (Chairman CUM Managing Director)
DIN No. 02467366

B Current Liabilities

a) Financial Liabilities

- Short Term Borrowings	10,263.14	6,510.53
- Current Maturities of Long Term Borrowings	1,253.03	1,211.82
- Short Term Lease Liabilities	-	-
- Trade payables	-	-

(i) Total outstanding dues of other than Micro Enterprise and Small Enterprises

15,940.83 14,455.43

(ii) Total outstanding dues of Micro Enterprise and Small Enterprises

0.09 73.13

- Other Financial Liabilities

2,841.52 3,719.00

b) Short-Term Provisions

239.19 150.56

c) Other Current Liabilities

154.80 302.40

d) Current Tax Liabilities (Net)

49.35 37.64

Total Current Liabilities 30,741.95 26,460.51**Total Liabilities** 35,381.99 31,641.65**TOTAL EQUITY & LIABILITIES** 51,003.56 44,408.06For and on the behalf of Board of Directors
For, Shera Energy Limited
Sheikh Naseem
Chairman & Managing Director
(DIN:02467366)

Date:- 05th Nov, '24

Place:- Jaipur

**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

Unaudited Consolidated Cashflow Statement for the year period ended on 30th Sep. '24

S.No.	Particulars	Rs. in Lakhs (unless otherwise stated)	
		Half Year Ended	
		30th Sep, '24	30th Sep, '23
		Unaudited	Unaudited
1	Cash Flow From Operating Activities		
	Net profit Before Tax and Extraordinary Items	1,302.86	863.49
	Adjustments For:		
	Depreciation	285.73	268.61
	Provision For Gratuity	17.02	22.42
	Adjustment related to OCI effect	0.91	(16.62)
	Interest Received	(46.20)	(47.90)
	Interest and Finance Charges	1,321.95	1,396.18
	Operating Profit before working capital changes	2,882.26	2,486.18
	Adjustment For:		
	Changes in Inventories	(3,297.88)	(2,171.82)
	Changes in Trade receivables	(1,300.27)	(343.21)
	Changes in Other Financial Asset	9.83	0.65
	Changes in Other Financial Liabilities	(877.47)	(915.21)
	Changes in Other Current Asset	(125.00)	(731.05)
	Changes in Trade Payables	1,412.36	2,699.93
	Changes in Short Term Provisions	58.25	132.13
	Changes in Long Term Provisions	7.45	32.88
	Changes in Current Liabilities	(147.60)	305.66
	Cash Generated from Operations	(1,378.08)	1,496.14
	Taxes Paid	(317.84)	(148.19)
	Net Cash From / (Used In) Operating Activities (A)	(1,695.91)	1,347.94
2	Cash Flow From Investing Activities		
	(Purchase) / Sale of Fixed Assets/ Capital Work In Progress	(2,062.55)	(1,162.99)
	Sale of Fixed Assets	97.18	859.81
	Due to changes in the control of subsidiary(ies)	(347.31)	-
	Interest Received	46.20	47.90
	Changes in Bank Balances Other than cash & Cash Equivalent and Other Financial Assets	(280.45)	(288.36)
	Net Cash From / (Used In) Investing Activities (B)	(2,546.93)	(543.63)

FOR SHERA ENERGY LIMITED
CIN No. U31102RJ2009PLC030434
SHEIKH NASEEM (Chairman CUM Managing Director)
DIN No. 02467366

3 Cash Flow From Financing Activities

Adjustment related to Changes Minority interest	2,235.89	-
Interest and Finance Charges	(1,308.58)	(1,359.15)
Changes in Short Term Borrowing	3,793.82	431.84
Changes in Short Term Lease	-	(19.57)
Changes in Short-term loans and advances	6.93	(13.31)
Proceeds from Long Term Borrowing	2,081.84	160.39
Repayment of Long Term Borrowing	(2,671.87)	-
Net Cash From Financing Activities (C)	4,138.03	(799.80)
Net Increase / (Decrease) in Cash (A)+(B)+(C)	(104.82)	4.51
Cash and Cash equivalents at the beginning of the year	402.01	21.70
Cash and Cash equivalents at the end of the year	297.19	26.21

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


Sheikh Naseem
Chairman & Managing Director
(DIN:02467366)

Date:- 05th Nov, '24
Place:- Jaipur



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

We have reviewed the accompanying the statement of unaudited standalone financial results of Sera Energy Limited for the Half year ended 30th September, '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:- 24153774BKBOGB3413

Date: - 05th Nov, '24

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 half year ended on 30th Sept. '24

(Amount in Lakhs)

Particulars	Half year ended Sept. '24 Unaudited	Preceding half year ended March '24 Unaudited	Corresponding half year ended Sept. '23 Unaudited	Year ended March '24 Audited
I Income				
Revenue from operations	41,936.06	33,015.81	29,924.37	62,940.18
Other income	67.56	47.60	41.77	89.37
Total Income	42,003.62	33,063.41	29,966.14	63,029.55
II Expenses				
a) Cost of materials consumed	39,692.18	30,578.68	29,343.11	59,921.79
b) Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade	(194.93)	(91.23)	(1,621.97)	(1,713.20)
c) Employee Benefit Expenses	401.45	353.96	306.15	660.11
d) Finance costs	784.18	1,004.17	820.44	1,824.61
e) Depreciation and amortization expense	58.12	79.53	68.77	148.30
f) Other Expenses	671.55	795.72	700.03	1,495.75
Total expenses	41,412.55	32,720.83	29,616.53	62,337.36
III Profit Before Exceptional Item (I-II)	591.07	342.58	349.61	692.19
Exceptional Item / Extra Ordinary Items	-	220.00	-	220.00
Profit Before Tax	591.07	562.58	349.61	912.19
IV Tax Expense				
a) Current tax	144.65	122.06	89.61	211.67
b) Deferred tax (Liability) / Assets	8.96	4.39	(1.61)	2.78
Total Tax Expenses	153.61	126.45	88.00	214.45
V Profit After Tax for the Period/year (PAT) (III-IV)	437.46	436.13	261.61	697.74
VI Other Comprehensive Income / (Expense)				
a) Items that will not be reclassified to Profit & Loss	(0.83)	40.13	(18.38)	21.75
Income tax in respect of above	0.21	(10.10)	4.63	(5.47)
b) Items that may be reclassified to Profit & Loss				
Income tax in respect of above				
Total Other Comprehensive Income	(0.62)	30.03	(13.75)	16.28
VII Total Comprehensive Income for the Year (V+VI)	436.84	466.16	247.86	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
XI Other Equity (As on 31.03.2024)				6,494.19
X Earnings per equity share of Rs. 10/- each (in Rs.)				
a) Basic (not annualised for half year ended)	1.92	1.91	1.15	3.06
b) Diluted (not annualised for half year ended)	1.92	1.91	1.15	3.06

FOR SHERA ENERGY LIMITED
CIN No. 431102RJ2009PLC030434

SHEIKH NASEEM (Chairman CUM Managing Director)
DIN No. 02467366

**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 Standalone Financial Results of Shera Energy Limited (the company) for the half year ended on 30th September '24 were reviewed and recommended by the Audit committee and approved by the Board of Directors, at their respective meeting held on 05th Nov, ' 2024. These results have been subject to limited review by the Statutory Auditors.
- [2] The above Standalone unaudited financial results for half year 30th September '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 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.
- [6] 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 30 Sep, 2024 (Amount in lakhs)
Financial Expenses towards Bank & NBFC	
Interest Expenses towards Loan	439.83
Bill Discounting Charges	34.92
Bank Charges	109.87
Financial Expenses to Others	
Interest to Suppliers & Others	198.98
Miscellaneous	0.58
Total	784.18

- [7] The Status of investor's complaints during the period ended on 30th September '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 :- 05th Nov, '24

Place :- Jaipur

**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

Standalone Balance Sheet As At 30th Sept. '24

Sr. No.	Particulars	Rs. in Lakhs (unless otherwise stated)	
		As at	
		30th Sept. '24 Unaudited	31st March '24 Audited
I	ASSETS		
A	Non-Current Assets		
	a) Property Plant & Equipment	1,255.24	1,118.72
	b) Intangible Assets	0.51	0.55
	c) Capital Work-In-Progress	277.40	278.91
	d) Financial Assets	-	-
	- Investments	3,704.78	2,008.87
	- Other Financial Assets	145.17	200.58
	Total Non-Current Assets	5,383.10	3,607.63
B	Current Assets		
	a) Inventories	9,284.25	8,449.43
	b) Financial Assets		
	- Trade Receivables	12,263.41	11,524.29
	- Cash and Cash Equivalents	120.54	346.14
	- Bank Balances other than Cash and Cash Equivalents	1,015.23	728.89
	- Loans	140.05	143.80
	- Other Financial Assets	101.23	120.54
	c) Other current assets	606.14	500.44
	Total Current Assets	23,530.85	21,813.53
	TOTAL ASSETS	28,913.95	25,421.16
II	EQUITY AND LIABILITIES		
1	EQUITY		
	a) Equity Share Capital	2,278.83	2,278.83
	b) Other Equity - attributable to owners of the Company	6,931.03	6,494.19
	TOTAL EQUITY	9,209.86	8,773.02
2	LIABILITIES		
A	Non-Current Liabilities		
	a) Financial Liabilities		
	- Long Term Borrowings	253.93	392.08
	b) Long Term Provisions	0.77	-
	c) Deferred Tax Liabilities (Net)	89.13	80.37
	Total Non-Current Liabilities	343.83	472.45

FOR SHERA ENERGY LIMITED
CIN No. U31102RJ2009PLC030434SHEIKH NASEEM (Chairman CUM Managing Director)
DIN No. 02467366

**SHERA ENERGY LIMITED**

(Formerly Known as SHERA ENERGY PRIVATE LIMITED)

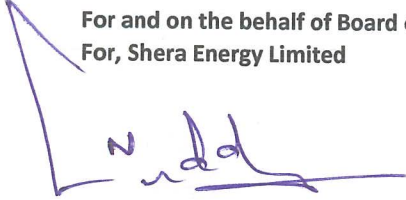
Regd- Office F-269-B, Road No. 13 V.K. Industrial Area Jaipur-302013 Rajasthan, India , Phone-0141-2330058

WebSite: sheraenergy.com CIN:L31102RJ2009PLC030434

Standalone Balance Sheet As At 30th Sept. '24

Sr. No.	Particulars	Rs. in Lakhs (unless otherwise stated)	
		As at	
		30th Sept. '24	31st March '24
		Unaudited	Audited
B	Current liabilities		
	a) Financial Liabilities		
	- Short Term Borrowings	8,109.86	4,892.69
	- Trade Payables:		
	(i) Total outstanding dues of other than Micro Enterprise and Small Enterprises	9,878.40	9,604.27
	(ii) Total outstanding dues of Micro Enterprise and Small Enterprises	0.09	-
	- Other financial liabilities	1,240.78	1,585.60
	b) Short Term Provisions	62.25	32.65
	c) Other Current Liabilities	64.83	30.27
	d) Current Tax Liabilities (Net)	4.05	30.21
	Total Current Liabilities	19,360.26	16,175.69
	TOTAL LIABILITIES	19,704.09	16,648.14
	TOTAL EQUITY AND LIABILITIES	28,913.95	25,421.16

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


Sheikh Naseem
Chairman & Managing Director
(DIN: 02467366)

Date :- 05th Nov, '24

Place :- Jaipur

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

**Standalone Cash Flow Statement for the Half Year Ended 30th Sept. '24**

Sr. No.	Particulars	Rs. in Lakhs (unless otherwise stated)	
		Half Year Ended On	
		30th Sept. '24 Unaudited	30th Sept. '23 Unaudited
A. CASH FLOW FROM OPERATING ACTIVITIES			
	Net profit Before Tax and Extraordinary Items	591.07	349.61
	Adjustments For:		
	Depreciation	58.12	68.77
	Provision For Gratuity	7.83	7.40
	Adjustment related to OCI effect	(0.83)	(18.38)
	Interest Received	(29.70)	(35.47)
	Interest and Finance Charges	784.18	820.44
	Claim Received (Fire)	-	(6.31)
	Operating profit/(loss) before working capital changes	1,410.67	1,186.06
	Changes in working capital:		
	Adjustments for (increase) / decrease in operating assets:		
	Changes in Inventories	(834.81)	(791.84)
	Changes in Trade receivables	(739.12)	(1,779.01)
	Changes in Other Financial Asset	19.31	(2.61)
	Changes in Other Current Asset	(105.70)	(1,024.56)
	Changes in Trade Payables	274.22	1,850.61
	Changes in Short Term Provisions and Long term Provisions	22.48	74.80
	Changes in Other Financial Liabilities	(344.82)	257.16
	Changes in Current Liabilities	34.56	354.62
	Cash generated from operations	(263.21)	125.23
	Income taxes paid (net of refunds)	(170.81)	(121.39)
	Net cash flow from / (utilised in) operating activities (A)	(434.02)	3.84
B. CASH FLOW FROM INVESTING ACTIVITIES			
	(Purchase Fixed Assets/ Capital Work In Progress)	(194.59)	(310.11)
	Sale of Fixed Assets	1.50	78.61
	(Purchase)/Sale of Investment	(1,695.91)	-
	Changes in Other Financial Asset	55.41	(9.15)
	Interest Received	29.70	35.47
	Claim Received Fire	-	6.31
	Changes in Bank Balances Other than Cash & Cash Equivalent	(286.34)	(198.12)
	Net cash flow from / (used in) investing activities (B)	(2,090.23)	(396.99)

FOR SHERA ENERGY LIMITED
CIN No. U31102RJ2009PLC030434

SHEIKH NASEEM (Chairman CUM Managing Director)
DIN No. 02467366

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

**Standalone Cash Flow Statement for the Half Year Ended 30th Sept. '24**

Sr. No.	Particulars	Rs. in Lakhs (unless otherwise stated)	
		Half Year Ended On	
		30th Sept. '24	30th Sept. '23
		Unaudited	Unaudited
C. CASH FLOW FROM FINANCING ACTIVITIES			
Interest and Finance Charges		(784.12)	(819.61)
Changes in Short Term Borrowing		3,217.17	1,152.76
Changes in Short Term Lease		-	(19.57)
Changes in Short-term loans and advances		3.75	64.05
Proceeds from Long term Borrowing		-	-
Repayment in Long Term Borrowing		(138.15)	16.73
Net cash flow from / (used in) financing activities (C)		2,298.65	394.36
D. Net increase / (Decrease) in Cash and Cash Equivalents (A+B+C)		(225.60)	1.21
E. Opening Balance of Cash and Cash Equivalents		346.14	6.64
F. Closing Balance of Cash and Cash Equivalents		120.54	7.85

For, Shera Energy Limited


Sheikh Naseem
Chairman & Managing Director
(DIN: 02467366)

Date :- 05th Nov, '24

Place :- Jaipur