

SYMBOL: SHERA
ISIN: INE0MM001019

Date: 28.05.2025

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 **Wednesday, 28th Day of May, 2025 at 01:13 P.M.** through video conferencing, inter alia transacted the following businesses:

1. Considered and approved the Audited Standalone and Consolidated Financial Results of the Company for the Half Year and Year Ended March 31, 2025 along with the Statement of Assets and Liabilities as on March 31, 2025.
2. Considered and took on record the Auditor's Report thereon.
3. Approved and adopted the Cost Accounts for the F.Y. 2024-25.
4. Re-appointed **M/s S.K. Joshi & Associates** as Secretarial Auditor of the Company for the F.Y. 2025-26 under section 204 of companies act, 2013.
5. Re-appointed **M/s Rajesh and Company**, Cost Accountant as Cost Auditor for the F.Y. 2025-26 pursuant to the provisions contained in section 148 of companies act 2013 read with rule 4 of companies (cost records and audit) rules 2014.
6. Other Business matters with the approval of the Board.

The information required pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 is annexed as **Annexure-1**

The Meeting of the Board of Directors Commenced at 01:13 P.M. and concluded at 01:48 P.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 Tuesday, the 01st day of April, 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

Jyoti Goyal
Company Secretary & Compliance Officer

Registered Office & Works :

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

Works-II :

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

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

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

Annexure-1

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023.

Details of Secretarial Auditor:

Particulars	Details of such event
Name	M/s S.K. Joshi & Associates
Designation	Secretarial Auditor
Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Re-appointment
Date of appointment/re-appointment/cessation (as applicable) & term of appointment/re-appointment	May 28, 2025 for the FY 2025-26
Brief profile (in case of appointment)	Not Applicable
Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

Details of Cost Auditor:

Particulars	Details of such event
Name	M/s Rajesh and Company
Designation	Cost Auditor
Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Re-appointment
Date of appointment/re-appointment/cessation (as applicable) & term of appointment/re-appointment	May 28, 2025 for the FY 2025-26
Brief profile (in case of appointment)	Not Applicable
Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

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SHERA[®] Energy Limited



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ISIN: INE0MM001019

Date: 28.05.2025

To,
The Manager-Listing Department,
The National Stock Exchange of India Limited,
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Sub: Submission of Audited Standalone and Consolidated Financial Results for the financial year ended on 31st March, 2025 of "Shera Energy Limited" ("Company").

This is to inform you that the Board of Directors of the Company have considered and approved the Audited Standalone and Consolidated Financial Results for the financial year ended 31st March, 2025 and took on record Auditor's Report thereon in the Board Meeting held on Wednesday, 28th May, 2025.

In accordance with the requirement of Regulation 33 of Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015 we are herewith enclosing the Audited Standalone and Consolidated Financial Results for the financial year ended 31st March, 2025 and the Auditor's Report thereon.

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

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

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ISIN: INE0MM001019

Date: 28.05.2025

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The National Stock Exchange of India Limited,
Exchange Plaza, NSE Building, Bandra Kurla
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Fax: 022-26598237, 022-26598238

Sub.: Declaration in respect of Unmodified Opinion on Audited Standalone and Consolidated Financial Results for the financial year ended 31st March, 2024.

Respected Sir/Madam,

In terms of Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulation, 2015, we hereby confirm and declare that Statutory Auditor of the company i.e. M/s. Keyur Shah & Co., Chartered Accountants (FRN: 141173W) have issued an Audit Report dated Wednesday, May 28, 2025 with unmodified opinion on the Audited Standalone and Consolidated Financial Results of the company for the financial year ended 31st March, 2025.

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

For Shera Energy Limited


Sumit Singh
Chief Financial Officer

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Keyur Shah & Co.
CHARTERED ACCOUNTANTS

CA KEYUR SHAH

FCA, B.Com, ISA, FAFD Certified

Independent Auditor's Report on the Half Yearly and Year to Date Audited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, '15, as amended

To
The Board of Directors of
Sera Energy Limited
(Formerly Known as Sera Energy Private Limited)

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Statement of Half Yearly and year to date Consolidated Financial Results of Sera Energy Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the Half Yearly for the Half Yearly and year ended 31st March' 25 (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, '15, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate audited financial statements/ financial results/ financial information of the subsidiaries as referred to in paragraph below, the Statement:

Includes the results of the following subsidiaries:

- (i) Rajputana Industries Limited ("Subsidiary")
- (ii) Sera Metal Private Limited ("Subsidiary")
- (iii) Sera Zambia Limited ("A Foreign Subsidiary")

Is presented in accordance with the requirements of the Listing Regulations in this regard; and gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the Consolidated net profit and other comprehensive income and other financial information of the Group for the Half Yearly and year ended 31st March' 25.



Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, '13 as amended (the "Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Statement" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

Management's Responsibilities for the Statement

The Statement has been prepared on the basis of the consolidated annual financial statements and has been approved by the Holding Company's Board of Directors. The Holding Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the consolidated net profit and other comprehensive income and other financial information of the group in accordance with the applicable Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Holding Company's Board of Directors is also responsible for ensuring accuracy of records including financial information considered necessary for the preparation of the Statement. Further, in terms of the provisions of the respective applicable laws in India/ other countries, the respective Board of Directors of the companies, as may be applicable, included in the Group, are responsible for maintenance of adequate accounting records in accordance with the provisions of the applicable laws, for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results, that give a true and fair view and are free from material misstatement, whether due to fraud or error. These financial results have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.



The respective Board of Directors of the companies included in the Group are also responsible for overseeing financial reporting process of the Companies included in the Group.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement, when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Holding company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.



- Obtain sufficient appropriate audit evidence regarding the financial results/ financial information/ financial statements of the entities within the Group of which we are the independent auditors and whose financial information we have audited, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company included in the Statement of which we are independent auditors, regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The accompanying Statement includes the audited financial results/ financial information/ financial statements in respect of:

Two subsidiaries, located in India, whose financial results reflect total assets of Rs. 32,197.03 Lakhs as at 31st March '25, total revenue of Rs. 1,00,283.46 Lakhs, total net profit after tax of Rs. 1339.93 Lakhs and total comprehensive profit of Rs.1336.09 Lakhs, year ended 31st March '25, and net cash inflow of Rs. 833.55 Lakhs for the year ended 31st March '25, as considered in the Statement. These annual financial statements have been audited by us.

One subsidiary, located in Zambia, whose financial results reflect total assets of Rs. 351.66 Lakhs as at 31st March '25, total revenue of Rs. Nil, total net profit after tax of Rs. Nil for the year ended 31st March '25, and Net Cash inflow of Rs (14.90) Lakhs for the year ended 31st March '25, as considered in the Statement. These annual financial statements have been audited by its respective independent auditor as provided by the management.

The independent auditor's report on the financial results/ financial information/ financial statements of the aforesaid subsidiary have been furnished to us by the Management and our opinion on the Statement 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.

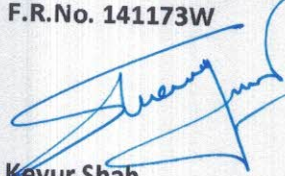


In case of subsidiaries located outside India whose financial statements and other financial information have been prepared in accordance with the accounting principles generally accepted in their respective countries and which have been audited by other auditors under generally accepted auditing standards applicable in their respective countries. The Holding Company's management has converted the financial statements of such subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have verified these conversion adjustments made by the Holding Company's management. Our opinion in so far as it relates to the balances and affairs of such subsidiaries located outside India is based on the report of other auditors and the conversion adjustments prepared by the management of the Holding Company.

Our opinion on the Statement is not modified in respect of this matter with respect to our reliance on the financial information certified by the Board of Directors.

The Statement includes the Audited Consolidated financial results for the Half Yearly ended 31st March '25, being the balancing figure between the Audited consolidated figures in respect of the full financial year ended 31st March '25 and the unaudited period up to 30th September '24.

For, Keyur Shah & Co.
Chartered Accountants
F.R.No. 141173W



Keyur Shah
Proprietor
M. No. 153774
UDIN:25153774BMOLE9693



Date: 28th May '25
Place: Ahmedabad

**SHERA ENERGY LIMITED**

(Formerly Known as SHERA ENERGY PRIVATE LIMITED)

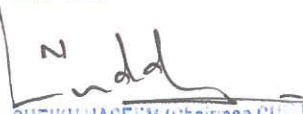
Regd- Office F-269-B, Road No. 13 V.K. Industrial Area Jaipur-302013 Rajasthan, India , Phone-0141-2330058

WebSite: sheraenergy.com CIN:L31102RJ2009PLC030434

Statement Of Audited Consolidated Financial Results For The Half Year & Year Ended 31st March, '25

(Amount In Lakhs)

Sr No.	Particulars	Half year ended March '25 Audited	Preceding Half year ended Sep, '24 Unaudited	Corresponding Half year ended March '24 Audited	Year ended March '25 Audited	Year ended March '24 Audited
I	Income					
	a) Revenue from operations	67,593.15	60,136.73	49,126.85	1,27,729.88	87,510.42
	b) Other income	125.21	50.22	64.42	175.43	121.46
	Total Income	67,718.36	60,186.95	49,191.27	1,27,905.31	87,631.88
II	Expenses					
	a) Cost of materials consumed	64,904.02	57,199.90	43,864.43	1,22,103.92	81,340.94
	b) Changes in Inventories of FG/WIP/SIP	(3,025.96)	(2,259.85)	465.10	(5,285.81)	(2,990.05)
	c) Employee Benefit Expenses	905.24	779.02	682.94	1,684.26	1,237.76
	d) Finance costs	1,106.50	1,321.95	1,639.90	2,428.45	3,036.08
	e) Depreciation and amortization expense	314.38	285.73	285.60	600.11	554.21
	f) Other Expenses	1,797.45	1,557.34	1,451.89	3,354.79	2,788.04
	Total expenses	66,001.63	58,884.09	48,389.86	1,24,885.72	85,966.98
III	Profit/(Loss) Before Exceptional Item (I-II)	1,716.73	1,302.86	801.41	3,019.59	1,664.90
IV	Exceptional Item / Extra Ordinary Items	-	-	220.00	-	220.00
V	Profit/(Loss) Before Tax	1,716.73	1,302.86	1,021.41	3,019.59	1,884.90
VI	Tax Expense					
	a) Current tax	356.06	295.12	122.07	651.18	270.25
	b) Deferred tax (Liability) / Assets	87.54	41.14	108.73	128.68	209.82
	Total Tax Expenses	443.60	336.26	230.80	779.86	480.07
VII	Profit/(Loss) After Tax for the Period/year (PAT) (V-VI)	1,273.13	966.60	790.61	2,239.73	1,404.83
VIII	Other comprehensive income/(loss)					
	Items that will not be reclassified subsequently to profit and loss:					
		(36.97)	0.91	40.68	(36.06)	24.06
	Income tax on items that will not be reclassified subsequently to profit and loss	9.33	(0.33)	(10.26)	9.00	(6.09)
	Total other comprehensive income/(loss) for the year	(27.64)	0.58	30.42	(27.06)	17.97
IX	Total comprehensive income/(loss) for the year (VII+VIII)	1,245.49	967.19	821.03	2,212.67	1,422.80
	Net Profit After Tax attributable to:					
	a) Owner of the Company	1,023.81	755.82	677.39	1,779.63	1,187.72
	b) Non Controlling Interest	249.31	210.79	113.22	460.10	217.11
	Other comprehensive (loss)/income attributable to:					
	a) Owner of the Company	(25.42)	0.41	30.33	(25.01)	17.49
	b) Non Controlling Interest	(2.23)	0.18	0.09	(2.05)	0.48
	Total comprehensive income/(loss) for the year attributable to:-					
	a) Owner of the Company	998.40	756.22	707.72	1,754.62	1,205.21
	b) Non Controlling Interest	247.09	210.96	113.31	458.05	217.59
	Net profit after taxes and non-controlling interests	1,023.81	755.82	677.39	1,779.63	1,187.72
	Paid-up equity share capital (Face Value Rs. 10 Per Share)	2,443.93	2,278.83	2,278.83	2,443.93	2,278.83
	Other Equity				12,897.26	8,413.22
	Earnings per equity share of Rs. 10/- each					
	a) Basic (not annualised for half year ended)	4.48	3.32	2.97	7.80	5.21
	b) Diluted (not annualised for half year ended)	4.48	3.32	2.97	7.80	5.21

FOR SHERA ENERGY LIMITED
CIN No. L31102RJ2009PLC030434
SHEIKH NASEEM (Chairman CUM Managing Director)
DIN No. 02407360

**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 Audited Consolidated Financial Results of Shera Energy Limited (the "Holding company") for the half year ended on 31st March '25 were reviewed and recommended by the Audit committee and approved by the Board of Directors, at their respective meeting held on 28th May '25.
- [2] The above Consolidated Audited financial results for the half year ended 31st March '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] 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 31st March 25	Balance as at 31st March 25
Funding the working capital requirement of the Company	1,400.00	1,400.00	-
Purchase of Grid Solar Power Generating System	450.00	450.00	-
General Corporate purposes	280.51	280.51	-
Total	2,130.51	2,130.51	-

[6] List of Entities Consolidated in the Statement

Name of the Subsidiaries Companies	Principal Activities	Country of Incorporation	% Equity Interest as on 31st March '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	98.00%

[7] 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.

[8] During the year ended at 31st March, '25, the holding company has allotted 16,51,000 Equity Share by way of Preferential Allotment as on 24th March, '25 at face value of Rs. 10.00 Each at an issue Price of Rs. 184.00 Per Equity Share (Including Security Premium of Rs. 174.00 per Equity Share).

[9] The proceeds from preferential Allotment is RS. 3037.84 Lakhs and Utilization of the same is as follow:-

Paticulars	Planned as Per prospectus	Utilization up to 31st March, '25	Balance as at 31st March, '25
investment in material subsidiary company i.e shera metal private limited for expansion of manufacturing capacities	1,235.60	-	1,235.60
investment in material subsidiary company i.e shera zambia limited for expansion of manufacturing capacities	1,000.00	-	1,000.00
Working capital requirement of the company	802.24	-	802.24
Total	3,037.84	-	3,037.84

[10] The Status of investor's complaints during the period ended on 31st March '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

Date:- 28th May, '25
Place:- Jaipur

FOR SHERA ENERGY LIMITED
CIN No. L31102RJ2009PLC030434

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

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WebSite: sheraenergy.com CIN:L31102RJ2009PLC030434

Audited Consolidated Balance sheet as on 31st March '25

S.No.	Particulars	Rs. in Lakhs (unless otherwise stated)	
		As at	
		31st March '25	31st March '24
		Audited	Audited
I	ASSETS		
A	Non-Current Assets		
	a) Property Plant & Equipments	9,801.95	8,764.52
	b) Intangible Assets	117.01	117.07
	c) Capital Work-in-progress	2,108.70	522.60
	d) Financial Assets		
	- Other Financial Assets	370.83	386.10
	Total Non-Current Assets	12,398.49	9,790.29
B	Current Assets		
	a) Inventories	24,031.10	19,710.27
	b) Financial Assets		
	- Trade receivables	15,478.92	11,403.90
	- Cash and Cash Equivalents	5,808.12	402.01
	- Other Bank Balances	1,351.38	1,189.82
	- Loans	169.86	168.33
	- Other Financial Assets	123.48	148.03
	c) Other Current Assets	1,991.58	1,543.17
	d) Other Tax Assets (net)	-	52.24
	Total Current Assets	48,954.44	34,617.77
	TOTAL ASSETS	61,352.93	44,408.06
II	EQUITY AND LIABILITIES		
1	Equity		
	a) Equity Share capital	2,443.93	2,278.83
	b) Other Equity	12,897.26	8,413.22
	Equity attributable to shareholders of the company	15,341.19	10,692.05
2	Non-Controlling Interest	4,680.96	2,074.36
	Total Equity	20,022.15	12,766.41
3	Liabilities		
A	Non-Current Liabilities		
	a) Financial Liabilities		
	- Long Term Borrowings	4,424.25	4,241.51
	b) Long Term Provisions	116.14	52.13
	c) Deferred Tax Liabilities (Net)	1,007.17	887.50
	Total Non-Current Liabilities	5,547.56	5,181.14

FOR SHERA ENERGY LIMITED
CIN No. L31102RJ2009PLC030434
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

Audited Consolidated Balance sheet as on 31st March '25

S.No.	Particulars	Rs. in Lakhs (unless otherwise stated)	
		As at	
		31st March '25	31st March '24
		Audited	Audited
B	Current Liabilities		
a)	Financial Liabilities		
-	Short Term Borrowings	14,146.06	1,122.35
-	Trade payables		
(i)	Total outstanding dues of other than Micro Enterprise and Small Enterprises	16,704.78	14,455.43
(ii)	Total outstanding dues of Micro Enterprise and Small Enterprises	170.90	73.13
-	Other Financial Liabilities	4,259.40	3,719.00
b)	Short-Term Provisions	213.24	150.56
c)	Other Current Liabilities	176.91	302.40
d)	Current Tax Liabilities (Net)	111.93	37.64
	Total Current Liabilities	35,783.22	26,460.51
	Total Liabilities	41,330.78	31,641.65
	TOTAL EQUITY & LIABILITIES	61,352.93	44,408.06

For and on the behalf of Board of Directors

For, Shera Energy Limited

FOR SHERA ENERGY LIMITED
CIN No. L31102RJ2009PLC030434Sheikh Naseem
Chairman & Managing Director
(DIN:02467366)**SHEIKH NASEEM (Chairman CUM Managing Director)**
DIN No. 02467366

Date:- 28th May, '25

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

Audited Consolidated Cashflow Statement for the year ended on 31st March '25

S.No.	Particulars	Rs. in Lakhs (unless otherwise stated)	
		Year Ended	
		31st March '25	31st March '24
		Audited	Audited
1	Cash Flow From Operating Activities		
	Net profit Before Tax and Extraordinary Items	3,019.59	1,884.90
	Adjustments For:		
	Depreciation	600.11	554.21
	Provision For Gratuity	41.13	26.79
	Adjustment related to OCI effect	(36.06)	24.06
	Interest Received	159.95	111.19
	Interest and Finance Charges	2,425.18	3,036.08
	Profit/Loss on Sale of Fixed Assets	(7.43)	(2.72)
	Operating Profit before working capital changes	6,202.47	5,634.51
	Adjustment For:		
	Changes in Inventories	(4,320.83)	(3,698.43)
	Changes in Trade receivables	(4,075.02)	(1,945.64)
	Changes in Other Financial Asset	24.55	4.75
	Changes in Other Financial Liabilities	540.40	(527.31)
	Changes in Other Current Asset	(448.41)	77.67
	Changes in Trade Payables	2,347.13	4,503.22
	Changes in Short Term Provisions	62.68	22.07
	Changes in Long Term Provisions	22.88	9.53
	Changes in Current Liabilities	(125.49)	(1.78)
	Cash Generated from Operations	230.36	4,078.59
	Taxes Paid	(524.66)	(261.05)
	Net Cash From /(Used In) Operating Activities (A)	(294.30)	3,817.54
2	Cash Flow From Investing Activities		
	(Purchase) / Sale of Fixed Assets/ Capital Work In Progress	(5,917.94)	(2,238.20)
	Sale of Fixed Assets	2,784.30	859.81
	Due to changes in the control of subsidiary(ies)	(222.43)	572.74
	Interest Received	(159.95)	(111.19)
	Changes in Bank Balances Other than cash & Cash Equivalent and Other Financial Assets	(146.29)	(431.73)
	Net Cash From /(Used In) Investing Activities (B)	(3,662.31)	(1,348.57)

FOR SHERA ENERGY LIMITED
CIN No. U 31102RJ2009PLC030434
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

Audited Consolidated Cashflow Statement for the year ended on 31st March '25

S.No.	Particulars	Rs. In Lakhs (unless otherwise stated)	
		Year Ended	
		31st March '25	31st March '24
		Audited	Audited
3	Cash Flow From Financing Activities		
	Proceeds from Issue of Shares	165.10	-
	Security Premium	2,869.34	-
	Adjustment related to Changes Minority interest	2,148.54	4.16
	Interest and Finance Charges	(2,425.18)	(3,036.08)
	Changes in Short Term Borrowing	6,423.71	597.76
	Changes in Short Term Lease	-	(36.65)
	Changes in Short-term loans and advances	(1.53)	(35.59)
	Proceeds from Long Term Borrowing	6,119.04	3,265.48
	Repayment of Long Term Borrowing	(5,936.30)	(3,172.74)
	Net Cash From Financing Activities (C)	9,362.71	(2,413.65)
	Net Increase / (Decrease) in Cash (A)+(B)+(C)	5,406.11	55.31
	Cash and Cash equivalents at the beginning of the year	402.01	346.70
	Cash and Cash equivalents at the end of the year	5,808.12	402.01

For, Shera Energy Limited

Sheikh Naseem
Chairman & Managing Director
(DIN:02467366)

FOR SHERA ENERGY LIMITED
CIN No. L31102RJ2009PLC030434

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

Date:- 28th May, '25
Place:- Jaipur



Keyur Shah & Co.
CHARTERED ACCOUNTANTS

CA KEYUR SHAH

FCA, B.Com, ISA, FAFD Certified

Independent Auditor's Report on the Half yearly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Sera Energy Limited
(Formerly Known as Sera Energy Private Limited)

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying Statement of Half Yearly and year to date Standalone Financial Results of Sera Energy Limited (the "Company") for the Half Yearly and year ended 31st March '25 (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

a) is presented in accordance with the requirements of the Listing Regulations in this regard;

b) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India, of the standalone net profit and other comprehensive income and other financial information of the Company for the Half Yearly ended as well as the year ended 31st March'25.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 as amended ("the Act") Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Statement" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.



We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Statement

The Statement has been prepared on the basis of the standalone annual financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (Ind AS) prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies, making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement, when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Other Matters

The Statement includes the Audited financial results for the half Year ended 31st March, '25, being the balancing figure between the Audited figures in respect of the full financial year ended 31st March, '25 and the unaudited year to date figures up to the Half Year of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For, Keyur Shah & Co.
Chartered Accountants
F.R.No. 141173W


Keyur Shah
Proprietor
M. No. 153774

UDIN: - 25153774BMIOLD6384



Date: 28th May '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 Audited Standalone Financial Results for the half year and year ended as on 31st March '25

(Amount in Lakhs)

Particulars	Half year ended March '25 Audited	Preceding half year ended Sept. '24 Unaudited	Corresponding half year ended March '24 Audited	Year ended March '25 Audited	Year ended March '24 Audited
I Income					
Revenue from operations	43,991.64	41,936.06	33,015.81	85,927.70	62,940.18
Other income	20.95	67.56	47.60	88.51	89.37
Total Income	44,012.59	42,003.62	33,063.41	86,016.21	63,029.55
II Expenses					
a) Cost of materials consumed	43,583.77	39,692.18	30,578.68	83,275.95	59,921.79
b) Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade	(2,145.87)	(194.93)	(91.23)	(2,340.80)	(1,713.20)
c) Employee Benefit Expenses	469.14	401.45	353.96	870.59	660.11
d) Finance costs	647.30	784.18	1,004.17	1,431.48	1,824.61
e) Depreciation and amortization expense	65.71	58.12	79.53	123.83	148.30
f) Other Expenses	754.46	671.55	795.72	1,426.01	1,495.75
Total expenses	43,374.51	41,412.55	32,720.83	84,787.06	62,337.36
III Profit Before Exceptional Item (I-II)	638.08	591.07	342.58	1,229.15	692.19
Exceptional Item / Extra Ordinary Items	-	-	220.00	-	220.00
Profit Before Tax	638.08	591.07	562.58	1,229.15	912.19
IV Tax Expense					
a) Current tax	157.67	144.65	122.06	302.32	211.67
b) Deferred tax (Liability) / Assets	(6.58)	8.96	4.39	2.38	2.78
c) Income Tax (Prior Period)	(10.66)			(10.66)	
Total Tax Expenses	140.43	153.61	126.45	294.04	214.45
V Profit After Tax for the Period/year (PAT) (III-IV)	497.65	437.46	436.13	935.11	697.74
VI Other Comprehensive Income / (Expense)					
a) Items that will not be reclassified to Profit & Loss	(30.18)	(0.83)	40.13	(31.01)	21.75
Income tax in respect of above	7.59	0.21	(10.10)	7.80	(5.47)
b) Items that may be reclassified to Profit & Loss					
Income tax in respect of above					
Total Other Comprehensive Income	(22.59)	(0.62)	30.03	(23.21)	16.28
VII Total Comprehensive Income for the Year (V+VI)	475.06	436.84	466.16	911.90	714.02
VIII Paid-up equity share capital (Face Value Rs. 10 Per Share)	2,443.93	2,278.83	2,278.83	2,443.93	2,278.83
XI Other Equity				10,275.45	6,494.19
X Earnings per equity share of Rs. 10/- each (in Rs.)					
a) Basic	2.18	1.92	1.91	4.10	3.06
b) Diluted	2.18	1.92	1.91	4.10	3.06

FOR SHERA ENERGY LIMITED
CIN No. L31102RJ2009PLC030434

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



Notes:

- [1] The above audited Standalone Financial Results of Shera Energy Limited for the half year and year ended on 31st March '25 were reviewed and recommended by the Audit committee and approved by the Board of Directors, at their respective meeting held on 28th May '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 and year ended 31st March '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 Section 133 of the Companies Act , 2013 read with the Companies (Indian Accounting Standard) Rules, 2015 (as amended).
- [6] The statement includes the results for the half year ended 31st March '25 being the balanced figure between audited figures in respect of the full financial year and the un-audited figures in respect of 1st half year of the current financial year (2024-25).
- [7] 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.
- [8] During the year ended at 31st March, '25, the company has allotted 16,51,000 Equity Share by way of Preferential Allotment as on 24th March, '25 at face value of Rs. 10.00 Each at an issue Price of Rs. 184.00 Per Equity Share (Including Security Premium of Rs. 174.00 per Equity Share).
- [9] The proceeds from preferential Allotment is RS. 3037.84 Lakhs and Utilization of the same is as follow:-

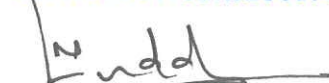
Paticulars	Planned as Per prospectus	Utilization up to 31st March 25	Balance as at 31st march 25
investment in material subsidiary company i.e shera metal private limited for expansion of manufacturing capacities	1,235.60	-	1,235.60
investment in material subsidiary company i.e shera zambia limited for expansion of manufacturing capacities	1,000.00	-	1,000.00
Working capital requirement of the company	802.24	-	802.24
Total	3,037.84	-	3,037.84

- [10] The Status of investor's complaints during the period ended on 31st March '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

FOR SHERA ENERGY LIMITED
CIN No. L31102RJ2009PLC030434



Sheikh Naseem
Chairman & Managing Director
(DIN: 02467366)

Date :- 28th May '25
Place :- Jaipur

SHEIKH NASEEM (Chairman & 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**Standalone Balance Sheet As At 31st March '25**

Sr. No.	Particulars	Rs. in Lakhs (unless otherwise As at	
		31st March '25	31st March '24
		Audited	Audited
I	ASSETS		
A	Non-Current Assets		
	a) Property Plant & Equipment	1,389.36	1,118.72
	b) Intangible Assets	0.47	0.55
	c) Capital Work-In-Progress	284.00	278.91
	d) Financial Assets		
	- Investments	4,719.78	2,008.87
	- Other Financial Assets	113.42	200.58
	Total Non-Current Assets	6,507.03	3,607.63
B	Current Assets		
	a) Inventories	10,479.95	8,449.43
	b) Financial Assets		
	- Trade Receivables	10,805.59	11,524.29
	- Cash and Cash Equivalents	4,933.73	346.14
	- Bank Balances other than Cash and Cash Equivalents	1,027.66	728.89
	- Loans	150.75	143.80
	- Other Financial Assets	140.51	120.54
	c) Other current assets	666.94	500.44
	Total Current Assets	28,205.13	21,813.53
	TOTAL ASSETS	34,712.16	25,421.16
II	EQUITY AND LIABILITIES		
1	EQUITY		
	a) Equity Share Capital	2,443.93	2,278.83
	b) Other Equity - attributable to owners of the Company	10,275.45	6,494.19
	TOTAL EQUITY	12,719.38	8,773.02
2	LIABILITIES		
A	Non-Current Liabilities		
	a) Financial Liabilities		
	- Long Term Borrowings	245.19	392.08
	b) Long Term Provisions	37.65	-
	c) Deferred Tax Liabilities (Net)	74.95	80.37
	Total Non-Current Liabilities	357.79	472.45

FOR SHERA ENERGY LIMITED
CIN No. U 31102RJ2009PLC030434
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**Standalone Balance Sheet As At 31st March '25**

Sr. No.	Particulars	Rs. in Lakhs (unless otherwise	
		As at	
		31st March '25 Audited	31st March '24 Audited
B	Current liabilities		
	a) Financial Liabilities		
	- Short Term Borrowings	10,123.17	4,892.69
	- Trade Payables:		
	(i) Total outstanding dues of other than Micro Enterprise and Small Enterprises	9,770.80	9,604.27
	(ii) Total outstanding dues of Micro Enterprise and Small Enterprises	-	-
	- Other financial liabilities	1,645.69	1,585.60
	b) Short Term Provisions	67.48	32.65
	c) Other Current Liabilities	6.20	30.27
	d) Current Tax Liabilities (Net)	21.65	30.21
	Total Current Liabilities	21,634.99	16,175.69
	TOTAL LIABILITIES	21,992.78	16,648.14
	TOTAL EQUITY AND LIABILITIES	34,712.16	25,421.16

For, Shera Energy Limited

FOR SHERA ENERGY LIMITED
CIN No. U31102RJ2009PLC030434

Sheikh Naseem

SHEIKH NASEEM (Chairman, CII's Managing Director)
DIN No. 02467366
Chairman & Managing Director
(DIN: 02467366)

Date :- 28th May '25

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 Year Ended 31st March '25**

Sr. No.	Particulars	Rs. in Lakhs (unless otherwise stated)	
		Year Ended On	
		31st March '25	31st March '24
		Audited	Audited
C. CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from Issue of Shares		165.10	-
Security Premium		2,869.34	-
Interest and Finance Charges		(1,431.48)	(1,824.61)
Changes in Short Term Borrowing		5,230.48	736.39
Changes in Short Term Lease		-	(36.64)
Changes in Short-term loans and advances		(6.95)	853.14
Proceeds from Long Term Borrowing		187.50	370.63
Repayment Of Long Term Borrowing		(334.37)	(686.33)
Net cash flow from / (used in) financing activities (C)		6,679.62	(587.42)
D. Net increase / (Decrease) in Cash and Cash Equivalents (A+B+C)		4,587.59	54.51
E. Opening Balance of Cash and Cash Equivalents		346.14	291.63
F. Closing Balance of Cash and Cash Equivalents		4,933.73	346.14

For, Shera Energy Limited

FOR SHERA ENERGY LIMITED
CIN No. L31102RJ2009PLC030434

Sheikh Naseem

Chairman & Managing Director
(DIN: 02467566)

Date :- 28th May '25

Place :- Jaipur



Keyur Shah & Co.
CHARTERED ACCOUNTANTS

CA KEYUR SHAH

FCA, B.Com, ISA, FAFD Certified

Utilization Certificate

At the request of **Shera Energy limited**, having its registered office at **F-269-B, Road no 13, VKIA, Jaipur - 302013**. We, **Keyur Shah & Co., Chartered Accountants**, have examined the books of accounts and relevant records and document of the company produced for our verification in relation to utilization of funds raised by issuance of 16,51,000 Nos Equity Shares of Rs.184/- each.

We certify the Proceeds from Preferential issue is of **Rs.3,037.84 Lakhs** and utilization of the same is as follows: -

Particulars	Planned as per prospectus	(Rs. In Lakhs)	
		Utilization up to 31March 25	Balance as at 31March 25
investment in material subsidiary company i.e. shera metal private limited from expansion of manufacturing capacities	1,235.60	-	1,235.60
investment in material subsidiary company i.e shera zambia limited for expansion of manufacturing capacities	1000.00	-	1000.00
Working capital requirement of the company	802.24	-	802.24
Total	3,037.84	-	3,037.84

For Keyur Shah & Co.
Chartered Accountants
FRN.: 141173W

Keyur Shah
Proprietor
Membership No.: 153774
UDIN : 25153774BMIOLA5040



Date : 28th May, '25
Place: Ahmedabad