SHEEL BIOTECH LIMITED

An ISO 9001:2015, ISO 14001:2015 and ISO 45001:2018 Certified Company
CIN-U24239DL1991PLC046531 ESTD. 1991

Tissue Culture, Organic Farming, Planting & Landscaping, FPO, Hortiprojects, Berry Cultivation
Registered Office - 8 Balaji Estate, Tower C, 2nd Floor, Guru Ravidas Marg, Kalkaji, New Delhi, India - 110019
Phone : +91 8882260863, E-mail : info@sheelbiotech.com, Website : www.sheelbiotech.com

Sheel Biotech Limited

CIN :- L24239DL1991PLC046531

8 Balaji Estate, 2nd Floor, Block-C, Guru Ravidas Marg, Kalkaji, South Delhi, Delhi, India, 110019

Audited Balance Sheet as on 31.03.2026

(Amount in Rs. Lakhs)

Particulars	Figures as at 31.03.2026 Audited	Figures as at 31.03.2025 Audited
EQUITY AND LIABILITIES		
Shareholder'S Funds		
Share Capital	2,035.26	1,495.26
Reserves And Surplus	10,663.91	6,892.02
Money Received Against Share Warrants		0.00
Share Application Money Pending Allotment		
Non-Current Liabilities		
Long-Term Borrowings	124.38	482.25
Deferred Tax Liabilities (Net)	0.00	0.00
Other Long Term Liabilities		58.97
Long-Term Provision	57.60	0.00
Current Liabilities		
Short-Term Borrowings	773.53	1,253.87
Trade Payable		
(i) total outstanding dues of micro enterprises and small enterprises; and	0.27	5.58
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises;	305.74	408.50
Other Current Liabilities	597.96	518.36
Short-Term Provisions	19.78	215.31
Total	**14,578.43**	**11,330.12**
Assets		
Non-Current Assets		
Property, Plant and Equipment & Intangible Assets		
(I) Property, Plant and Equipment	946.63	747.45
(ii) Intangible assets	1.15	1.37
(iii) Capital work-in-progress	345.40	
(iv) Intangible assets under development		
Non- Current Investment	79.20	79.20
Deferred Tax Assets (Net)	10.46	6.74
Long Term Loans And Advances	0.00	386.19
Other Non-Current Assets	412.85	0.00
Current Assets		
Current Investment		0.00
Inventories	2,956.51	3,938.53
Trade Receivables	6,180.50	5,507.91
Cash And Cash Equivalents	218.29	46.40
Short Term Loans And Advances	296.10	498.74
Other Current Assets	3,131.34	117.59
Total	**14,578.43**	**11,330.12**

Significant Accounting Policies & Notes on Accounts

Notes:

1. The above standalone financial results of the company were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on May 28, 2026.

2. The figures for the half year ended March 31, 2026 and March 31, 2025 are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and March 31, 2025 and the published year-to-date figures up to the half year ended September 30, 2025, being the date of the end of the first half year of the current financial year, which were subjected to limited review by the statutory auditors.

3. These financial results have been prepared in accordance with the recognition and measurement principles laid down in the AS 25 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles relevant thereto.

4. The comparative financial information for the half year ended September 30, 2024 has been presented based on the management-certified financial statements and has not been subjected to any audit or review.

5. The company operates in a single segment ie Agriculture, hence segment reporting is not applicable.

6. Previous period figures have been regrouped / reclassified where required to make them compatible with the figures of current period.

7. The Equity shares of the company are listed on NSE (SME Platform) Stock Exchange as referred in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 and hence exempted from compulsory adoption of IND AS for preparation of Financial Statement vide Notification dated February 16, 2015 issued by Ministry of Corporate Affairs.

For & on behalf of the Board of
Sheel Biotech Limited

Divye Chandak
Managing Director
DIN :- 7100902

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Audited Statement of Profit & Loss for the year eneded 31.03.2026

(Amount in Rs. Lakhs except EPS)

Particulars	Unaudited			Audited	
	Half Year Ended 01.10.2025 to 31-03-2026	Half Year Ended 01.04.2025 to 30.09.2025	Half Year Ended 01.10.2024 to 31.03.2025	Year Ended 31.03.2026	Year Ended 31.03.2025
Income:					
I. Revenue From Operations	8,817.33	2,184.91	9,047.55	11,002.24	10,175.25
II. Other Income	56.64	14.63	47.15	71.27	51.83
III. Total Income (I +II)	**8,873.97**	**2,199.54**	**9,094.70**	**11,073.51**	**10,227.08**
IV. Expenses:					
Changes in inventories of finished goods, work-inprogress and Stock-in-Trade	1,248.47	-266.45	201.89	982.02	-661.14
Cost of materials consumed	4,572.42	1,240.57	5,928.56	5,812.99	7,167.90
Purchase of Stock-in-Trade	-	-	0.00	-	-
Employee Benefit Expense	781.10	691.56	636.83	1,472.66	1,347.98
Finance Costs	76.56	114.88	96.88	191.45	176.64
Depreciation And Amortization Expense	55.28	51.30	46.48	106.58	90.00
Other Expenses	763.65	342.57	535.66	1,106.22	823.38
IV. Total Expenses	**7,497.49**	**2,174.43**	**7,446.30**	**9,671.92**	**8,944.76**
V. Profit Before Exceptional And Extraordinary Items And Tax (III - IV)	1,376.48	25.11	1,648.41	1,401.59	1,282.32
VI. Exceptional Items		-	0.00	-	-
VII. Profit Before Extraordinary Items And Tax (V - VI)	1,376.48	25.11	1,648.41	1,401.59	1,282.32
VIII. Extraordinary Items	0.00	-		-	
IX. Profit Before Tax (VII- VIII)	1,376.48	**25.11**	1,648.41	**1,401.59**	**1,282.32**
X. Tax Expense:					
(1) Current Tax	242.43	0.94	212.87	243.37	212.87
(2) Deferred Tax	-9.05	5.32	-21.98	-3.73	-9.60
(3) Taxation For Earlier Years	-13.68	-	3.50	-13.68	3.50
XI. Profit (Loss) For The Period From Continuing Operations	**1,156.79**	18.85	1,454.01	1,175.64	1,075.54
XII. Profit/(Loss) From Discontinuing Operations					
XIII. Tax Expense Of Discontinuing Operations					
XIV. Profit/(Loss) From Discontinuing Operations (After Tax)	0.00	-	0.00	-	-
XV. Profit (Loss) For The Period	1,156.79	18.85	1,454.01	1,175.64	1,075.54
XVI. Earning Per Equity Share:					
(1) Basic	6.69	0.13	7.28	6.69	7.28
(2) Diluted	6.69	0.13	7.28	6.69	7.28
Significant Accounting Policies & Notes on Accounts					

For and on Behalf on the Sheel Biotech limited

Divye Chandak
DIN No-7100902

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Audited Statement of Cash Flows For the Year ended 31.03.2026

(Amount in Rs. Lakhs)

Sr.No.	Particulars	Year Ended 31.03.2026 Audited	Year Ended 31.03.2025 Audited
A	**Cash Flow From Operating Activities**		
	Net Profit Before Tax	1,401.59	1,282.31
	Adjustments For		
	Depreciation	106.58	90.00
	Finance Cost	191.45	176.64
	Interest Income	-25.34	-7.75
	Gain on foreign exchange	0.00	-4.68
	Profit on Sale of Fixed Assets	0.00	-11.29
	Loss on Sale of Fixed Assets	4.53	
	Profit on Sale of Shares	0.00	-18.78
	Operating Profit Before Working Capital Changes	1,678.82	1,506.45
	Adjustments For		
	(Increase) / Decrease In Trade Receivables	-672.59	-229.94
	(Increase) /Decrease In Other Current Assets	-2,853.19	377.50
	Increase / (Decrease) In Trade Payables	-30.24	217.67
	Increase/ (Decrease) In Other Current Liabilities		0.00
	Increase/ (Decrease) In Short Term Provisions		0.00
	(Increase) / Decrease In Inventories	982.02	-661.14
	(Increase)/Decrease in Short Term Loan and advances	-151.69	-69.44
	Increase/(Decrease) in Short Term Borrowing	-480.34	-73.28
	Cash Generated From Operations	-1,527.22	1,067.82
	Less: Taxes Paid / (Refund) - Net	229.68	-216.38
	Net Cash Inflow / (Outflow) From Operating Activities	-1,756.89	851.45
B	**Cash Flow From Investing Activities**		
	(Purchase) / Sale Of Fixed Assets	-655.45	-103.84
	(Increase) / Decrease In Short Term Loans & Advances		0.00
	(Increase) / Decrease In Long Term Loans & Advances	-26.66	-146.20
	(Increase) / Decrease In Non- Current Investment		19.77
	Interest Income and profit on sale of Asset	25.34	12.43
	Net Cash Flows From Investing Activities	-656.77	-217.85
C	**Cash Flow From Financing Activities**		
	Dividends Paid		-149.53
	Increase / (Decrease) In Other Long Term Liabilities	-1.37	20.88
	Increase/ (Decrease) In Long-Term Borrowings	-357.87	-544.55
	Increase/ (Decrease) In Short-Term Borrowings		0.00
	Proceeds from Issuance of Share Capital	3,561.50	202.32
	Share Issue Expenses	-425.25	
	Finance Costs Paid	-191.45	-176.64
	Net Cash Flows From Financing Activities	2,585.55	-647.52
D	**Net Changes In Cash & Cash Equivalents (A+B+C)**	171.89	-13.93
	Cash & Cash Equivalents At The Beginning Of The Year	46.40	60.32
	Cash & Cash Equivalents At The End Of The Year	**218.29**	**46.40**
	Components Of Cash And Cash Equivalents		
	Cash on hand	19.31	8.71
	Balances with banks	198.98	37.69
	Total of Cash & Cash Equivalents :	218.29	46.40