

SHISH INDUSTRIES LIMITED

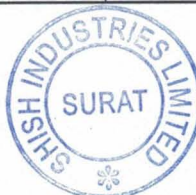
CIN: L25209GJ2017PLC097273

Registered Office: 1502, 15th Floor, Junomoneta Tower, Pal RTO BRTS Road, Near Rajhans Cinema, Adajan Gam, Surat, Gujarat - 395 009, India

Statement of Consolidated Financial Results for the quarter and year ended on March 31, 2025

(₹ In Lakh except per share data)

Particulars	Quarter Ended			Year Ended	
	31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
A Date of start of reporting period	01-01-2025	01-10-2024	01-01-2024	01-04-2024	01-04-2023
B Date of end of reporting period	31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
C Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited	Audited
D Nature of report standalone or consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated
I Revenue From Operations					
Net sales or Revenue from Operations	3,550.93	3,503.56	2,332.80	11,625.12	8,574.08
II Other Income	66.32	(65.37)	58.97	360.36	263.85
III Total Income (I+II)	3,617.25	3,438.19	2,391.77	11,985.48	8,837.93
IV Expenses					
(a) Cost of materials consumed	2,361.79	2,577.05	1,997.79	6,967.87	6,286.99
(b) Purchases of stock-in-trade	95.67	134.14	92.87	686.89	172.47
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	102.07	(503.50)	(796.34)	(389.06)	(589.26)
(d) Employee benefit expense	272.44	344.63	179.36	1,168.00	521.51
(e) Finance Costs	84.25	61.06	30.82	254.17	95.02
(f) Depreciation and amortisation expense	145.38	122.32	46.60	457.35	143.69
(g) Other Expenses	600.22	453.43	388.33	2,048.44	1,093.81
Total expenses (IV)	3,661.81	3,189.14	1,939.42	11,193.65	7,724.23
V Profit/(loss) before exceptional items and tax (III-IV)	(44.56)	249.05	452.35	791.83	1,113.70
VI Exceptional items	-	-	-	-	-
VII Profit (loss) after exceptional items and before Tax (V-VI)	(44.56)	249.05	452.35	791.83	1,113.70
VIII Tax Expense	(5.36)	58.90	145.96	194.72	313.27
(a) Current Tax	(11.21)	62.68	140.32	199.29	309.13
(b) (Less):- MAT Credit	-	-	-	-	-
(c) Short Provision for Earlier Year	12.06	-	5.76	14.46	5.76
(d) Deferred Tax (Asset)/Liabilities	(6.21)	(3.78)	(0.12)	(19.03)	(1.62)
IX Profit (Loss) for the period from continuing operations (VII-VIII)	(39.20)	190.16	306.39	597.11	800.43
X Profit/(loss) from discontinued operations	-	-	-	-	-
XI Tax expenses of discontinued operations	-	-	-	-	-
XII Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-
XIII A Profit(Loss) For Period Before Minority Interest	(39.20)	190.16	306.39	597.11	800.43
XIII B Share Of Profit / Loss of Associates and joint ventures accounted for using equity method	-	-	-	-	-
XIII C Profit/Loss Of Minority Interest	276.92	-	-	276.92	-
XIV Profit (Loss) for the period (XIII A + XIII B + XIII C)	237.72	190.16	306.39	874.03	800.43
XV Other Comprehensive Income					
a. i). Items that will not be reclassified to profit or loss	-	-	-	-	-
ii). Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
b. i). Item that will be reclassified to profit or loss	(5.80)	4.69	3.39	(1.11)	3.39
ii). Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
Total Comprehensive income	(5.80)	4.69	3.39	(1.11)	3.39
XVI Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)	231.92	194.85	309.78	872.92	803.82
XVII Details of equity share capital					
Paid-up equity share capital	3,795.16	3,795.16	3,500.71	3,795.16	3,500.71
Reserves excluding revaluation reserve	-	-	-	6,347.74	2,491.68
Face value of equity share capital (Per Share)	Re. 1/-	Re. 1/-	Rs. 10/-	Re. 1/-	Rs. 10/-
XIX Earnings per share					
(a) Earnings per share (not annualised for quarter ended)					
Basic earnings (loss) per share from continuing operation	0.06	0.05	0.11	0.24	0.30
Diluted earnings (loss) per share from continuing operation	0.06	0.05	0.11	0.24	0.30
(b) Earnings per share (not annualised for quarter ended)					
Basic earnings (loss) per share from discontinued operation	-	-	-	-	-
Diluted earnings (loss) per share from discontinued operation	-	-	-	-	-
(c) Earnings per share (not annualised for quarter ended)					
Basic earnings (loss) per share from continuing and discontinued operations	0.06	0.05	0.11	0.24	0.30
Diluted earnings (loss) per share continuing and discontinued operations	0.06	0.05	0.11	0.24	0.30



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Notes on Financial Results:-

1	The above audited consolidated financial results for the quarter and year ended March 31, 2025 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on May 05, 2025. The statutory auditors have expressed an unmodified opinion.
2	The audited consolidated financial results are prepared in accordance with the Indian Accounting Standards 34 "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) (Amendment Rules), 2016.
3	As per Indian Accounting Standard 108 on "Operating Segment" (Ind AS 108), the company has only one reportable segment i.e. Corrugated Plastic Products.
4	Consolidated Statement of Assets and Liabilities as on March 31, 2025 and Cash Flow Statement for the financial year ended on March 31, 2025 are attached herewith.
5	Figures of the quarter ended March 31, 2025 and March 31, 2024 are the balancing figures between audited figures in respect of the full financial year and year to date figures up to the third quarter of the relevant financial year. Also the figures up to the end of third quarter had only been reviewed and not subject to audit.
6	The audited consolidated financial results comprise of the results / financial information of the Holding Company, i.e., Shish Industries Limited, and its subsidiaries namely - 1) Shish Polylam Private Limited, 2) Shish Global Solutions Private Limited, 3) GreenEnergy International INC, 4) Dunnage Bag Private Limited and 5) Interstar Polyfab Private Limited. The company does not have any joint venture or associate companies as on 31/03/2025.
7	The figures for the corresponding previous period have been restated/regrouped wherever necessary, to make them comparable.

For, Shish Industries Limited

Date :- May 05, 2025
Place:- Surat




Satishkumar Maniya
Chairman and Managing Director
DIN 02529191

SHISH INDUSTRIES LIMITED

CIN: L25209GJ2017PLC097273

Registered Office: 1502, 15th Floor, Junomoneta Tower, Pal RTO BRTS Road, Near Rajhans Cinema, Adajan Gam, Surat, Gujarat - 395 009, India

Consolidated Statement of Assets and Liabilities as on March 31, 2025

(₹ In Lakh)

Particulars	Year Ended	Year Ended
	31-03-2025	31-03-2024
A Date of start of reporting period	01-04-2024	01-04-2023
B Date of end of reporting period	31-03-2025	31-03-2024
C Whether results are audited or unaudited	Audited	Audited
D Nature of report standalone or consolidated	Consolidated	Consolidated
ASSETS		
1 Non-current assets		
a) Property, Plant and Equipment	3,253.96	1,390.56
b) Capital work-in-progress	759.41	440.37
c) Investment Property	-	-
d) Goodwill	1,848.70	40.65
e) Other Intangible assets	2.47	2.75
f) Intangible assets under development	-	-
g) Biological Assets other than bearer plants	-	-
h) Financial Assets		
(i) Investments	119.73	38.13
(ii) Trade receivables	-	-
(iii) Loans	-	-
i) Deferred tax assets (net)	35.75	16.42
j) Other non-current assets	1,574.22	7.06
Total Non-Current Assets	7,594.24	1,935.94
2) Current assets		
a) Inventories	3,033.97	1,551.79
b) Financial Assets		
(i) Investments	-	-
(ii) Trade receivables	1,737.91	1,726.99
(iii) Cash and cash equivalents	7.43	11.94
(iv) Bank balances	152.99	661.28
(v) Loans	456.06	956.24
(vi) Others (to be specified)	284.79	899.33
c) Current Tax Assets (Net)	1,192.24	750.35
d) Other current assets	495.21	126.88
Total Current Assets	7,360.59	6,684.80
TOTAL ASSETS	14,954.83	8,620.74
EQUITY & LIABILITIES :		
EQUITY:		
a) Equity Share Capital	3,795.16	3,500.71
b) Other Equity	6,347.74	2,491.68
Equity attributable to equity holders of the Company	10,142.90	5,992.39
LIABILITIES :		
1) Non-Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	1,275.55	108.21
(ii) Lease liabilities	169.80	114.08
(iii) Trade payables	-	-
i) Total outstanding dues of micro enterprises and small enterprises	-	-
ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(iv) Other financial liabilities	-	-
b) Provisions	-	-
c) Deferred tax liabilities (Net)	-	-
d) Other non-current liabilities	-	-
Total Non-Current Liabilities	1,445.36	222.29
2) Current liabilities		
a) Financial Liabilities		
(i) Borrowings	1,910.95	1,085.65
(ii) Lease liabilities	-	-
(iii) Trade payables	-	-
i) Total outstanding dues of micro enterprises and small enterprises	34.24	120.98
ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	754.79	652.61
(iv) Other financial liabilities	-	-
b) Other current liabilities	232.54	201.03
c) Provisions	20.79	10.23
d) Current Tax Liabilities (Net)	413.26	335.56
Total Current Liabilities	3,366.57	2,406.06
TOTAL EQUITY AND LIABILITIES	14,954.83	8,620.74

Date :- May 05, 2025

Place:- Surat



For, Shish Industries Limited

[Signature]

Satishkumar Maniya
Chairman and Managing Director
DIN 02529191

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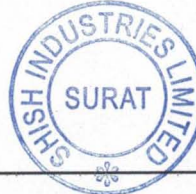
Consolidated Statement of Cash Flow

(₹ In Lakh)

Particulars		Year Ended	Year ended
		31-03-2025	31-03-2024
A	Date of start of reporting period	01-04-2024	01-04-2023
B	Date of end of reporting period	31-03-2025	31-03-2024
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit as per P & L A/c. before Income Tax		791.83	1,113.70
ADD/(LESS): - Adjustment for :			
Depreciation		457.35	143.69
OCI Income		(1.11)	3.39
W/off Preliminary Expenses		-	-
Finance Cost		254.17	95.02
Interest Income		39.08	-
Deferred Tax Liability/(Asset)		-	-
Operating Profit before changes in working capital		1,541.32	1,355.81
Movement in Working Capital Changes:			
(Inc)/Dec in Inventories		(1,235.38)	(531.52)
(Inc)/Dec in Trade Receivables		146.73	213.04
(Inc)/Dec in Other Current Assets		(546.60)	(443.80)
(Inc)/Dec in Loans and Deposits		182.68	(1,818.39)
(Inc)/Dec in Other Current Financial Assets		-	-
(Inc)/Dec in Other Non-Current Assets		(1,567.16)	(7.06)
(Inc)/Dec in Trade Payables		58.24	22.57
(Inc)/Dec in Other Current Liabilities, Current Tax Liabilities (Net) and Provisions		73.87	269.38
(Inc)/Dec in Other Non - Current Liabilities		-	-
(Inc)/Dec in Other Current Financial Liabilities		-	(0.00)
(Inc)/Dec in Other Non-Current Financial Liabilities		-	-
Cash Generated from Operations		(1,346.30)	(939.97)
Direct Taxes paid (Net of refund)		(394.75)	(314.89)
Net Cash Flow From Operating Activities		(1,741.04)	(1,254.86)
CASH FLOW FROM INVESTMENT ACTIVITIES			
Capital Exp. On Fixed Assets		-	-
Purchase of Fixed Assets		(3,359.44)	(1,158.08)
Sale of Fixed Assets		-	-
Subsidy Received on Capital Goods		-	18.75
Interest Income		(39.08)	-
Redemption/(Investment) of Fixed Deposit		508.29	(655.20)
Investment in Subsidiaries		-	-
Increase in Investments		(92.37)	(18.13)
Net Cash From Investment Activities		(2,982.60)	(1,812.66)
CASH FLOW FROM FINANCING ACTIVITIES			
Changes in long term borrowings		(91.28)	(39.36)
Changes in short term borrowings		797.29	303.40
Lease Liability		55.73	114.08
Issue of Share Capital		4,212.50	1,703.82
Interest Expense		(254.17)	(95.02)
Net Cash From Financing Activities		4,720.08	1,986.91
NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]		(3.57)	(1,080.61)
Opening Cash & Cash Equivalents of Subsidiaries		(0.96)	-
Opening Cash & Cash Equivalents		11.94	1,092.55
Closing Cash and Cash Equivalents		7.43	11.94

Note:

The cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (IND AS-7) Statement of Cashflows.



For, Shish Industries Limited

Satishkumar Maniya
Chairman and Managing Director
DIN 02529191

Date :- May 05, 2025
Place:- Surat



Independent Auditor's Report (Unmodified Opinion) On consolidated audited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

INDEPENDENT AUDITOR'S REPORT

To
The Board of Directors of
Shish Industries Limited

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of Shish Industries Limited ("Holding company") and its subsidiaries (holding company and its subsidiaries together referred to as "the Group"), its associates and jointly controlled entities for the quarter ended March 31, 2025 and for the period from April 01, 2024 to March 31, 2025 ("the Statement"), being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

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

i. Includes the results of the following entities:

- Holding Company Shish Industries Limited and
- It's Wholly Owned Subsidiary Company Shish Polylam Private Limited
- It's Wholly Owned Subsidiary Company Shish Global Solutions Pvt. Ltd
- It's Wholly Owned Subsidiary Company Greenenergy International INC.
- It's Wholly Owned Subsidiary Company Dunnage Bag Private Limited
- It's Partly Owned Subsidiary Company Interstar Polyfab Private Limited

ii. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

iii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the group for the quarter ended March 31, 2025 and for the period from April 01, 2024 to March 31, 2025.



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CORPORATE OFFICE :
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CO. NO. 93284 02021
E-mail : ahmedabad.kpcm@gmail.com
BOISAR BRANCH :
C-10, BLDG. NO. K-1/2, ANANT APARTMENT,
NAVAPUR ROAD, BOISAR - 401 501.

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 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group, its associates and jointly controlled entities in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, 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 Consolidated Financial Results

These quarterly financial results as well as the year to date consolidated financial results have been prepared on the basis of the interim financial statements.

The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group including its associates and jointly controlled entities in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' 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 respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associates and jointly controlled entities 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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for assessing the ability of the Group and of its associates and jointly controlled entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective 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 and of its associates and jointly controlled entities are responsible for overseeing the financial reporting process of the Group and of its associates and jointly controlled entities.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are 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 these consolidated financial results.



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 consolidated financial results, 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- 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 Company's ability 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 Consolidated financial results 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 and its associates and jointly controlled entities to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associates and jointly controlled entities to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.



Others Matters

The Financial Results include the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

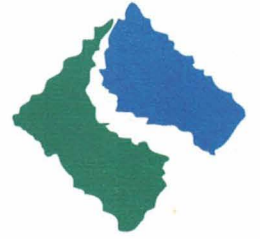
UDIN: 25103498BMIDKK6728

For K P C M & Co.
Chartered Accountants
Firm Reg. No. 0117390W

CA Kanaiya Asawa
Partner
Mem No.: 103498



Place: Surat
Date: May 05, 2025.



Date: May 05, 2025

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001.

Dear Sir,

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
Ref: Shish Industries Limited (Security Id/Code: SHISHIND / 540693)

In Compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification no. SEBI/LAD-NRO /GN/2016-17/001 dated May 25, 2016 and circular no. CIR/CFD /CMD /56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company, M/s. KPCM & CO., Chartered Accountants, Surat (FRN: 0117390W) have issued an Audits' Reports with unmodified opinion on the Audited Standalone and Consolidated Financial Results of the Company for the quarter and year ended March 31, 2025.

You are requested to take the same on record.

Thanking You,

Yours Faithfully,

For, Shish Industries Limited

Satishkumar Dayabhai Maniya
Chairman and Managing Director
DIN: 02529191



Place: Surat

SHISH INDUSTRIES LTD

We make better...

Manufacturer of P.P. Hollow Sheet & Air bubble film

CIN : L25209GJ2017PLC097273

Reg. Off. : 1502, 15th Floor, Junomoneta Tower, Pal RTO BRTS Road,
Near Rajhans Cinema, Adajan, Surat, Gujarat, India, 395009.

Factory : **Techno Zone**, Unit No. 1 & 2, Block No. 391/1, 01 A Type Plot,
Village : Mahuvej, Dist. Surat, Gujarat - 394125

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Web : www.shishind.com