Urja Global Ltd.

URJA Sun for Life

(AN ISO 9001 Co.)
CIN No. L67120DL1992PLC048983

URJA GLOBAL LIMITED
AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31 MAR 2024
487/63, FIRST FLOOR NATIONAL MARKET , PEERAGARHI , NEW DELHI , INDIA , 110087

(Currency : INR in Lakh)

	Particulars	Standalone				
		Quarter ended			Year ending	
		31-Mar-24	31-Dec-23	31-Mar-23	31-Mar-24	31-Mar-23
		Audited	Unaudited	Audited	Audited	Audited
	INCOME					
I	Revenue from operations	1,247.61	1,116.03	1,014.11	4,332.84	3,918.29
II	Other income	17.33	34.75	20.71	120.98	120.17
III	**Total income**	1,264.94	1,150.78	1,034.82	4,453.83	4,038.45
IV	**Expenses**					
	Purchase of stock in trade	1,399.63	1,577.34	1,648.49	4,924.59	4,080.14
	Change in Inventory	-303.05	-721.75	-691.41	-1,357.84	-565.87
	Employee benefits expense	28.13	37.69	22.91	134.81	96.62
	Finance Costs	-	-	0.01	-	8.14
	Depreciation and Amortization Expense	0.90	0.86	0.52	3.34	2.11
	Other expenses	122.53	157.76	52.10	490.79	238.29
	Total Expenses	**1,248.15**	**1,051.90**	**1,032.62**	**4,195.69**	**3,859.43**
V	**Profit/(Loss) before exceptional items and tax (III-IV)**	16.79	98.87	2.20	258.14	179.02
VI	**Exceptional items**	-	-	-	-	-
VII	**Profit/(Loss) before extraordniary activities and tax (V- VI)**	16.79	98.87	2.20	258.14	179.02
VIII	**Extraordinary items**	-	-	-	-	-
IX	**Profit/(Loss) before tax (VII- VIII)**	16.79	98.87	2.20	258.14	179.02
X	**Tax expenses**					
	(1) Current tax	-	-	-	79.35	45.06
	(2) Deferred tax	-	-	-	0.87	-0.12
XI	**Profit/(Loss) for the period from continuing operations(IX-X)**	16.79	98.87	2.20	177.92	134.09
XII	**Profit/(Loss) for the period from discontinuing operations before tax(IX-X)**	-	-	-	-	-
XIV	Tax Expenses from discontinuing operations	-	-	-	-	-
XIV	**Profit/(Loss) for the period from discontinuing operations after tax(IX-X)**	-	-	-	-	-
XV	**Net Profit/(Loss) for the period ended**	16.79	98.87	2.20	177.92	134.09
XVI	**Share of Profit/(Loss) association**	16.79	98.87	2.20	177.92	134.09
XVII	**Minority Interest**	-	-	-	-	-
XVII	**Net Profit/(Loss) after taxes, minority interest and share of profits/(loss) of associates**	16.79	98.87	2.20	177.92	134.09
XIX	Other comprehensive income	-	-	-	-	-
XX	Total comprehensice income for the period (after tax)	-	-	-	-	-
XXI	Paid up equity share capital (face value of Rs 1/-)	5,339.01	5,339.01	5,339.01	5,339.01	5,339.01
XXII	Reserve excluding revaluation reserve					
XXII	**Earnings per equity share (in Rs)**					
	Equity shares of par value Rs. 1 each					
	- Basic	0.003	0.019	0.000	0.033	0.025
	- Diluted	0.003	0.019	0.000	0.033	0.025

Notes :

1. The above financial results were reviewed and recommended by the audit committee and approved by the board of directors at their meeting held on 22-05-2024.

2. The above audited financial results have been prepared in accordance with the recognition and measurement principles of applicable Indian accounting standards (In as) notifies under the companies (Indian accounting standards) rules, 2015 as amended as specified in section 133 of the companies act 2013.

3. EPS has calculated in accordance with IND AS 33 as notified by the ministry of corporate affairs (MCA) in the companies (Indian accounting standards) rules 2015 as amended as specified in section 133 of the companies act 2013.

4. Previous period's figures has been regrouped/reclaimed wherever necessary to correspond with the current period's classification/disclosure.

5. Urja Batteries Limited has issued fresh equity as a right issue shares to non contorlling interest shareholders as a result the shareholding of Urja Global Limited has reduced to 54.32% from 99.99%.

6. Segment wise sales

Electric Vehicles	*857.23*	*721.24*	-	*2,014.29*	-
Renewable Energy Products	*390.37*	*394.79*	*1,014.11*	*2,318.55*	*3,918.29*
	1,247.61	*1,116.03*	*1,014.11*	*4,332.84*	*3,918.29*

For Urja Global Limited

Mohan Jagdish Agarwal
Managing Director
DIN -07627568

Place: New Delhi
Date: 22-05-2024

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URJA GLOBAL LIMITED
STANDALONE STATEMENT OF ASSETS & LIABILITIES MARCH 31, 2024
487/63, FIRST FLOOR NATIONAL MARKET , PEERAGARHI , NEW DELHI , INDIA , 110087

(Currency : INR in Lakh)

	31 March 2024	31 March 2023
ASSETS		
Non-current assets		
Property, Plant and equipments	4,654.30	4,641.85
Financial assets		
-Investments	5,536.67	5,531.57
- Trade receivables	6,819.57	8,864.87
-Other financial assets	1,560.07	2,221.38
Deferred tax assets (net)	(0.45)	0.42
Other non-current assets	22.46	45.02
Total non-current assets	18,592.62	21,305.10
Current assets		
Inventories	2,443.90	1,086.06
Financial assets		
-Trade receivables	1,304.59	1,022.27
-Cash and cash equivalents	120.64	50.87
Other current assets	858.34	442.63
Total current assets	4,727.48	2,601.83
TOTAL ASSETS	**23,320.10**	**23,906.93**
EQUITY AND LIABILITIES		
Equity		
Equity share capital	5,339.01	5,339.01
Other equity	9,162.27	8,984.35
Total equity	14,501.29	14,323.37
LIABILITIES		
Non-current liabilities		
Financial liabilities		
-Trade payables		
A) Total outstanding dues of micro and small enterprises	-	316.14
B) Total outstanding dues of other than micro and small enterprises	4,554.37	6,244.70
Total non-current liabilities	4,554.37	6,560.84
Current liabilities		
Financial liabilities		
-Trade payables		-
A) Total outstanding dues of micro and small enterprises	1.18	0.97
B) Total outstanding dues of other than micro and small enterprises	696.07	798.63
-Other financial liabilities	3,565.81	2,222.86
Other current liabilities	1.38	0.25
Total current liabilities	4,264.45	3,022.72
TOTAL EQUITY AND LIABILITIES	**23,320.10**	**23,906.93**

URJA GLOBAL LIMITED

URJA GLOBAL LIMITED
STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2024
487/63, FIRST FLOOR NATIONAL MARKET , PEERAGARHI , NEW DELHI , INDIA , 110087

(Currency : INR in Lakh)

		31 March 2024	31 March 2023
A.	**Cash flows from operating activities**		
	Profit before tax	**258.14**	**179.02**
	Adjustments for:		
	Depreciation expense	3.34	19.57
	Amortisation of cost	17.46	17.46
	Interest expense	-	8.14
	Foreign exchange (Gain)/ loss (net)	3.76	-
	Interest income	(120.68)	(120.17)
	Deferred tax assets	0.87	(0.12)
	Bad debts (net)	98.12	0.04
	Operating cash flow before working capital changes	**261.00**	**103.95**
	Movement in working capital:		
	Increase/ (Decrease) in trade payables	(2,112.60)	(28,969.32)
	Increase/ (Decrease) in trade receivable	1,664.86	28,515.48
	Increase/ (Decrease) in inventory	(1,357.84)	(565.87)
	Increase/(Decrease) in other current liabilities	1.13	13.13
	Increase/(Decrease) in other financial liabilities	1,342.96	1,015.55
	Increase/(Decrease) in other financial assets	661.30	(597.24)
	Increase/(Decrease) in other non current assets	22.56	17.46
	Increase/(Decrease) in other current assets	(415.72)	(78.99)
	Cash generated from operations	67.66	(545.87)
	Income taxes paid	**80.22**	**45.06**
	Net cash generated from operating activities (A)	(12.56)	(590.93)
B.	Cash flows from investing activities		
	Purchase of property, plant and equipment	(20.89)	(3.01)
	Interest received	120.68	120.17
	Net cash used in investing activities (B)	99.79	117.16
C.	**Cash flows from financing activities**		
	Interest paid	-	(8.14)
	Right Issue Expenses	(17.46)	(17.46)
	Net cash used in financing activities (C)	(17.46)	(25.60)
	Net increase/(decrease) in cash and cash equivalent (A + B + C)	69.77	(499.37)
	Cash and cash equivalents as at beginning of the year	**50.87**	**550.24**
	Cash and cash equivalents as at end of the year	**120.64**	**50.87**

Notes

1 Cash flow statement has been prepared under the Indirect method as set out in Ind AS -7 specified under section 133 of the Companies Act, 2013.
2 Cash and cash equivalents at year end comprises:

	31 March 2024	31 March 2023
Balances with banks:		
– in current accounts - Banks	109.23	44.46
- in Term Deposits in Banks	8.88	5.93
Cash on hand	2.53	0.47

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