

# Urja Global Ltd.

(AN ISO 9001 Co.)

CIN No. L67120DL1992PLC048983

URJA GLOBAL LIMITED  
487/63, FIRST FLOOR NATIONAL MARKET, PEERAGARHI, NEW DELHI, 110087, INDIA  
Audited Consolidated Financial Results for the Quarter & Year ended 31st March 2025

(Currency : INR in Lakh except per equity share data)

Particulars	Consolidated				
	Quarter ended			Year Ended	
	31 Mar 25	31-Dec-24	31-Mar-24	31 Mar 25	31 Mar 24
	Audited	Unaudited	Audited	Audited	Audited
<b>INCOME</b>					
I Revenue from operations	1,717.53	2,019.69	1,302.40	6,724.73	4,446.95
II Other income	33.43	44.96	42.27	124.42	149.01
III Total income	1,750.96	2,064.65	1,344.66	6,849.15	4,595.95
<b>IV Expenses</b>					
Purchase of stock in trade	1,493.65	1,656.92	1,359.31	5,459.89	5,302.73
Change in Inventory	-131.40	10.96	-307.72	-139.24	-1,916.17
Employee benefits expense	114.59	106.97	72.59	448.23	275.43
Finance Costs	12.57	15.32	14.03	62.14	66.41
Depreciation and Amortization Expense	10.59	9.86	2.93	37.90	29.41
Other expenses	169.85	211.50	156.96	777.38	553.58
Total Expenses	1,669.84	2,011.52	1,298.11	6,646.31	4,311.39
V Profit/(Loss) before exceptional items and tax (III-IV)	81.12	53.13	46.56	202.85	284.56
VI Exceptional items	-	-	-	-	-
VII Profit/(Loss) before extraordinary activities and tax (V- VI)	81.12	53.13	46.56	202.85	284.56
VIII Extraordinary items	-	-	-	-	-
IX Profit/(Loss) before tax (VII- VIII)	81.12	53.13	46.56	202.85	284.56
<b>X Tax expenses</b>					
(1) (a) Current Income tax	-	-	-	67.85	79.62
(b) Earlier Income tax	-	-	-	-3.71	-
(2) Deferred tax	-	-	-	0.53	1.45
XI Profit/(Loss) for the period from continuing operations(IX-X)	81.12	53.13	46.56	138.18	203.50
XII Profit/(Loss) for the period from discontinuing operations before tax(IX-X)	-	-	-	-	-
XIV Tax Expenses from discontinuing operations	-	-	-	-	-
XV Profit/(Loss) for the period from discontinuing operations after tax(IX-X)	81.12	53.13	46.56	138.18	203.50
XVI Share of Profit/(Loss) association	-	-	-	-	-
XVII Minority Interest	4.59	4.49	0.37	11.02	-0.05
XVIII Net Profit/(Loss) after taxes, minority interest and share of profits/(loss) of associates	11.85	48.64	46.19	127.16	203.55
XIX Other comprehensive income	-	-	-	-	-
XX Total comprehensive 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	-	-	-	-	-
XXIII Earnings per equity share (in Rs)					
Equity shares of par value Rs. 1 each					
- Basic	0.002	0.009	0.009	0.024	0.038
- Diluted	0.002	0.009	0.009	0.024	0.038

\*Notes enclosed are integral part of this financial results.

#### Notes :

- The above financial results were reviewed and recommended by the audit committee and approved by the board of directors at their meeting held on 21.05.2025.
- The above audited financial results have been prepared in accordance with the recognition and measurement principles of applicable Indian accounting standards (Ind AS) notified under the companies (Indian accounting standards) rules, 2015 as amended as specified in section 133 of the companies act 2013.
- EPS has calculated in accordance with IND AS 33 as notified but 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.
- Previous period's figures has been regrouped/reclaimed wherever necessary to correspond with the current period's classification/disclosure.
- The following subsidiary companies are considered in the consolidated financial results:
 

**Name of the Subsidiary Company**

  - Sahu Minerals and Properties Limited
  - Urja Digital World Limited
  - Urja Batteries Limited\*
- Segment wise sales
 

Electronic Vehicles

Renewable Energy Products

Quarter ended			Year Ended	
31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
1,665.86	1,668.99	880.77	4,867.05	2,031.02
51.67	350.70	421.63	1,857.68	2,415.93
1,717.53	2,019.69	1,302.40	6,724.73	4,446.95

Place: New Delhi  
Date: 21.05.2025

For Urja Global Limited  
*Mohanjagdish Agaryal*  
Managing Director  
DIN-03627568



Regd. off: 487/63, 1st Floor, National Market,  
Peeragarhi, New Delhi-110087

☎ 011-45588275, 45588274  
☎ Fax : 11-25279143

✉ info@urjaglobal.in  
www.urjaglobal.in

**URJA GLOBAL LIMITED**  
**CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES AS AT MAR 31, 2025**

(Currency : INR in Lakh)

	31st March 2025	31st March 2024
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, Plant and equipments	8,358.26	8,919.39
Goodwill	4,373.70	4,386.99
<b>Financial assets</b>		
-Investments	70.40	70.40
- Trade receivables	6,479.44	6,819.57
-Other financial assets	1,583.74	1,560.07
Deferred tax assets (net)	0.89	1.42
Other non-current assets	1.65	25.77
<b>Total non-current assets</b>	<b>20,868.08</b>	<b>21,783.62</b>
<b>Current assets</b>		
Inventories	4,057.44	3,918.20
<b>Financial Assets</b>		
-Trade receivables	2,277.07	1,507.07
-Cash and cash equivalents	348.57	123.87
-Other financial assets	784.07	377.59
Other current assets	764.80	549.49
<b>Total current assets</b>	<b>8,231.96</b>	<b>6,476.22</b>
<b>TOTAL ASSETS</b>	<b>29,100.04</b>	<b>28,259.85</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity share capital	5,339.01	5,339.01
Other equity	12,185.91	12,058.75
Non controlling interest	1,435.51	1,437.74
<b>Total equity</b>	<b>18,960.43</b>	<b>18,835.50</b>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
<b>Financial liabilities</b>		
-Borrowings	539.07	302.66
-Trade payables		
A) Total outstanding dues of micro and small enterprises		-
B) Total outstanding dues of other than micro and small enterprises	3,857.87	4,554.37
<b>Total non-current liabilities</b>	<b>4,396.93</b>	<b>4,857.03</b>
<b>Current liabilities</b>		
<b>Financial Liabilities</b>		
-Borrowings	289.99	198.79
-Trade payables		
A) Total outstanding dues of micro and small enterprises	-	1.18
B) Total outstanding dues of other than micro and small enterprises	676.54	719.49
-Other financial liabilities	4,369.32	3,605.14
Other current liabilities	406.82	42.72
<b>Total current liabilities</b>	<b>5,742.67</b>	<b>4,567.32</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>29,100.04</b>	<b>28,259.85</b>

The disclosure represents the extracts of the audited consolidated balance sheet as of March 31, 2025, prepared in accordance with the Indian Accounting Standards

For Urja Global Limited

Mohan Jagdish Agarwal

Managing Director

DIN-0267568

Place: New Delhi  
Date: APPROVED 25





**URJA GLOBAL LIMITED**  
**CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2025**

(All amounts in Rs. lakhs, unless otherwise stated)

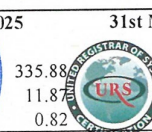
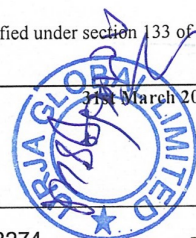
	31st March 2025	31st March 2024
<b>A. Cash flows from operating activities</b>	<b>202.85</b>	<b>284.56</b>
Profit before tax		
<b>Adjustments for:</b>		
Depreciation and amortisation expense	62.02	48.44
Interest expense	62.14	66.41
Foreign exchange (Gain)/ loss (net)	-	3.76
Interest income	(111.56)	(128.51)
Deferred tax assets	0.53	1.45
Bad debts (net)	-	98.83
Operating cash flow before working capital changes	215.97	374.95
Movement in working capital:		
<b>Increase/ (Decrease) in trade payables</b>	<b>(740.63)</b>	<b>(2,216.54)</b>
Increase/ (Decrease) in trade receivable	(429.87)	1,775.62
Increase/ (Decrease) in inventory	(139.24)	(1,916.17)
Increase/(Decrease) in other financial assets	(430.14)	58.18
Increase/(Decrease) in other current Assets	(191.19)	(148.75)
Other financial liabilities, other liabilities and provisions	1,128.28	1,290.08
Cash generated from operations	(586.82)	(782.64)
Income taxes paid	64.67	81.06
Net cash generated from operating activities (A)	(651.49)	(863.70)
<b>B. Cash flows from investing activities</b>		
<b>Purchase of property, plant and equipment, Investments</b>	<b>523.23</b>	<b>535.38</b>
Interest received	111.56	128.51
<b>Net cash used in investing activities (B)</b>	<b>634.80</b>	<b>663.89</b>
<b>C. Cash flows from financing activities</b>		
Proceeds from secured borrowings	327.60	(148.66)
<b>Change in non controlling interest</b>	<b>0.05</b>	<b>500.00</b>
Interest paid	(62.14)	(66.41)
<b>Right Issue &amp; other deferred Expenses</b>	<b>(24.11)</b>	<b>(19.03)</b>
Net cash used in financing activities (C)	241.40	265.90
Net increase/(decrease) in cash and cash equivalent (A + B + C)	224.70	66.09
<b>Cash and cash equivalents as at beginning of the year</b>	<b>123.87</b>	<b>57.79</b>
<b>Cash and cash equivalents as at end of the year</b>	<b>348.57</b>	<b>123.87</b>

**Notes**

- 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.
- Cash and cash equivalents at year end comprises:



Balances with Banks:  
in current accounts - Banks  
in Term Deposits in Banks  
Cash on hand



31st March 2025	31st March 2024
335.88	111.51
11.87	8.88
0.82	3.48

**Statement on Impact of Audit Qualifications for Consolidated Financial Results for the Quarter & Year ended March 31, 2025**  
**[See Regulation 33/52 of the SEBI (LODR) (Amendment) Regulations, 2016]**

<b>I.</b>	<b>Sl. No.</b>	<b>Particulars</b>	<b>Audited Figures (As reported Before adjusting For qualifications) [Rupees in Lakhs]</b>	<b>Adjusted Figures (Audited figures after Adjusting for qualifications) [Rupees in Lakhs]</b>
	1.	Turnover/Total income	6,849.15	6,849.15
	2.	Total Expenditure	6,646.31	6,646.31
	3.	Net Profit/(Loss) (After Tax)	138.18	138.18
	4.	Earnings Per Share ( <i>absolute Value</i> )	0.02	0.02
	5.	Total Assets	29,100.03	29,100.03
	6.	Total Liabilities	10,139.60	10,139.60
	7.	Net Worth	18,960.43	18,960.43
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-
<b>II.</b>	<b><u>Audit Qualification (each audit qualification separately):</u></b>  <b>a. Details of Audit Qualification:</b> 1. Reversal of Input 2. Absence documentary evidence made available for Investment in Projects.  <b>b. Type of Audit Qualification:</b> Qualified Opinion  <b>c. Frequency of qualification:</b> i) The qualification w.r.t reversal of input tax credit was highlighted for the first time during the statutory audit conducted for the FY 2021-22 ii) The qualification w.r.t absence documentary evidence was highlighted for first time this during the statutory audit conducted for the FY 2021-22.  <b>d. For Audit Qualification(s) where the impact is quantified by the auditor-</b> <b>Management's Views:</b> 1. The qualification regarding the reversal of input tax credit first came to our attention during the statutory audit for the fiscal year 2021-22. Now, the Statutory Auditor has quantified the amount of input tax credit reversal in their report Less than Rs 697.00 Lakh for the quarter Dec 31, 2024. The company is in the process of paying creditors outstanding for more than 180 days & after paying the creditor input tax credit can be availed and utilized again.  <b>e. For Audit Qualification(s) where the impact is not quantified by the auditor:</b>  (i) <b>Management's estimation on the impact of audit qualification.</b> (ii) <b>If management is unable to estimate the impact, reasons for the same:</b> The qualification pertains to the absence of documentary evidence available for investment in projects. These projects are, predating FY 21-22. As the management diligently gathers the necessary documents, so it is crucial to recognize that the potential implications and their subsequent impact on the unaudited financial results, are currently uncertain. (iii) <b>Auditors' Comments on (i) or (ii) above.</b>			
<b>III.</b>	<b><u>Signatories:</u></b>  <input type="checkbox"/> <b>Managing Director</b> <div>MOHAN JAGDISH AGARWAL Digitally signed by MOHAN JAGDISH AGARWAL Date: 2025.05.21 13:16:04 +05'30'</div>  <input type="checkbox"/> <b>Statutory Auditor</b> <div>SUBHASH KUMAR JHUNJHUNWALA Digitally signed by SUBHASH KUMAR JHUNJHUNWALA Date: 2025.05.21 14:24:41 +05'30'</div>  <input type="checkbox"/> <b>Chief Financial Officer</b> <div>SACHIN KUMAR AGRAHARI Digitally signed by SACHIN KUMAR AGRAHARI Date: 2025.05.21 13:27:22 +05'30'</div>  <input type="checkbox"/> <b>Audit Committee Chairman</b>  <b>Place: New Delhi</b> <div>PAYAL SHARMA Digitally signed by PAYAL SHARMA Date: 2025.05.21 13:20:08 +05'30'</div> <b>Date: 21-05-2025</b>			