



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 Standalone Financial Results for the Quarter and Year ended 31st March, 2025

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

Particulars	Standalone				
	Quarter ended		31-Mar-24	Year Ended	
	31-Mar-25	31-Dec-24		31-Mar-25	31-Mar-24
	Audited	Unaudited	Audited	Audited	Audited
INCOME					
I Revenue from operations	1,269.22	1,435.39	1,247.61	5,032.86	4,332.84
II Other income	55.33	32.90	17.33	114.59	120.98
III Total income	1,324.55	1,468.29	1,264.94	5,147.45	4,453.83
IV Expenses					
Purchase of stock in trade	1,083.88	1,245.98	1,399.63	3,399.09	4,924.59
Change in Inventory	-17.73	-37.43	-303.05	762.51	-1,357.84
Employee benefits expense	46.70	49.92	28.13	189.83	134.81
Finance Costs	-	-	-	-	-
Depreciation and Amortization Expense	1.78	1.67	0.90	6.33	3.34
Other expenses	138.21	171.23	122.53	581.61	490.79
Total Expenses	1,252.85	1,431.37	1,248.15	4,939.36	4,195.69
V Profit/(Loss) before exceptional items and tax (III-IV)	71.70	36.92	16.79	208.09	258.14
VI Exceptional items	-	-	-	-	-
VII Profit/(Loss) before extraordinary activities and tax (V- VI)	71.70	36.92	16.79	208.09	258.14
VIII Extraordinary items	-	-	-	-	-
IX Profit/(Loss) before tax (VII- VIII)	71.70	36.92	16.79	208.09	258.14
X Tax expenses					
(1) Current tax	-	-	-	64.14	79.35
(2) Deferred tax	-	-	-	-0.17	0.87
XI Profit/(Loss) for the period from continuing operations (IX-X)	71.70	36.92	16.79	144.12	177.92
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)	71.70	36.92	16.79	144.12	177.92
XV Net Profit/(Loss) for the period ended	71.70	36.92	16.79	144.12	177.92
XVI Share of Profit/(Loss) association	-	-	-	-	-
XVII Minority Interest	-	-	-	-	-
XVIII Net Profit/(Loss) after taxes, minority interest and share of profits/(loss) of associates	71.70	36.92	16.79	144.12	177.92
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	0.013	0.007	0.003	0.027	0.033
- Diluted	0.013	0.007	0.003	0.027	0.033

*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 (In 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.

5. Segment wise sales
- Electronic Vehicles
 - Renewable Energy Products

31-Mar-25	Quarter ended		31-Mar-24	Year Ended	
	31-Mar-25	31-Dec-24		31-Mar-25	31-Mar-24
	1,267.80	1,397.92	857.23	4,312.17	2,014.29
	1.41	37.47	390.37	720.68	2,318.55
	1,269.21	1,435.39	1,247.61	5,032.85	4,332.84

Place: New Delhi
Date: 21.05.2025

For Urja Global Limited
Mohan Jagdish Arora
Managing Director
DIN: 07627568



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URJA GLOBAL LIMITED
STANDALONE STATEMENT OF ASSETS & LIABILITIES AS AT 31st MARCH, 2025

(Currency : INR in Lakh)

	31st March 2025	31st March 2024
ASSETS		
Non-current assets		
Property, Plant and equipments	4,680.30	4,654.30
Financial assets		
-Investments	5,536.67	5,536.67
- Trade receivables	6,268.07	6,819.57
-Other financial assets	1,669.16	1,560.07
Deferred tax assets (net)	(0.27)	(0.45)
Other non-current assets	-	22.46
Total non-current assets	18,153.93	18,592.62
Current assets		
Inventories	1,681.40	2,443.90
Financial assets		
-Trade receivables	1,826.91	1,304.59
-Cash and cash equivalents	28.62	120.64
-Other financial assets		
Other current assets	1,608.83	858.34
Total current assets	5,145.75	4,727.48
TOTAL ASSETS	23,299.68	23,320.10
EQUITY AND LIABILITIES		
Equity		
Equity share capital	5,339.01	5,339.01
Other equity	9,306.40	9,162.27
Total equity	14,645.41	14,501.29
LIABILITIES		
Non-current liabilities		
Deferred tax liabilities (net)	-	-
Financial liabilities		
-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
Total non-current liabilities	3,857.87	4,554.37
Current liabilities		
Financial liabilities		
-Trade payables		
A) Total outstanding dues of micro and small enterprises	-	1.18
B) Total outstanding dues of other than micro and small enterprises	438.30	696.07
-Other financial liabilities	4,347.60	3,565.81
Other current liabilities	10.51	1.38
Total current liabilities	4,796.41	4,264.45
TOTAL EQUITY AND LIABILITIES	23,299.68	23,320.10

The disclosure represents the extracts of the audited standalone balance sheet as of March 31, 2025, prepared in accordance with the Indian Accounting Standards (Ind AS).



URJA GLOBAL LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH 2025

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

	31st March 2025	31st March 2024
A. Cash flows from operating activities		
Profit before tax	208.09	258.14
Adjustments for:		
Depreciation expense	13.98	3.34
Amortisation of cost	22.46	17.46
Interest expense	-	-
Foreign exchange (Gain)/ loss (net)	-	3.76
Interest income	(107.22)	(120.68)
Deferred tax assets	(0.17)	0.87
Bad debts (net)	-	98.12
Operating cash flow before working capital changes	137.13	261.00
Movement in working capital:		
Increase/ (Decrease) in trade payables	(955.45)	(2,112.59)
Increase/ (Decrease) in trade receivable	29.18	1,664.86
Increase/ (Decrease) in inventory	762.51	(1,357.84)
Increase/(Decrease) in other current liabilities	9.12	1.13
Increase/(Decrease) in other financial liabilities	781.79	1,342.96
Increase/(Decrease) in other financial assets	(109.08)	661.30
Increase/(Decrease) in other non current assets	22.46	22.56
Increase/(Decrease) in other current assets	(750.49)	(415.72)
Cash generated from operations	(72.84)	67.66
Income taxes paid	63.96	80.22
Net cash generated from operating activities (A)	(136.80)	(12.56)
B. Cash flows from investing activities		
Purchase of property, plant and equipment	(39.98)	(20.89)
Interest received	107.22	120.68
Net cash used in investing activities (B)	67.24	99.79
C. Cash flows from financing activities		
Interest paid	-	-
Right Issue Expenses	(22.46)	(17.46)
Net cash used in financing activities (C)	(22.46)	(17.46)
Net increase/(decrease) in cash and cash equivalent (A + B + C)	(92.02)	69.77
Cash and cash equivalents as at beginning of the year	120.64	50.87
Cash and cash equivalents as at end of the year	28.62	120.64

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:

	31st March 2025	31st March 2024
Balances with Banks:		
- in current accounts - Banks	16.58	109.23
- in Term Deposits in Banks	11.87	8.88
Cash on hand	0.17	2.53



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

I.	Sl. No.	Particulars	Audited Figures (As reported Before adjusting For qualifications) [Rupees in Lakhs]	Adjusted Figures (Audited figures after Adjusting for qualifications) [Rupees in Lakhs]
	1.	Turnover/Total income	5,147.45	5,147.45
	2.	Total Expenditure	4,939.36	4,939.36
	3.	Net Profit/(Loss) (After Tax)	144.12	144.12
	4.	Earnings Per Share (<i>absolute Value</i>)	.027	.027
	5.	Total Assets	23299.68	23299.68
	6.	Total Liabilities	8654.27	8654.27
	7.	Net Worth	14,645.41	14,645.41
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-
II.	<p>i) <u>Audit Qualification (Each Audit Qualification Separately):</u></p> <p>a. Details of Audit Qualification: 1. Reversal of GST Input Credits 2. Absence of documentary evidences for Investments in Mines Projects.</p> <p>b. Type of Audit Qualification: Qualified Opinion</p> <p>c. Frequency of qualification: 1. 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. 2. The qualification w.r.t absence documentary evidence was highlighted for first time this during the statutory audit conducted for the FY 2021-22.</p> <p>d. For Audit Qualification(s) where the impact is quantified by the auditor- Management's Views: 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.</p> <p>e. For Audit Qualification(s) where the impact is not quantified by the auditor: (i) Management's estimation on the impact of audit qualification. (ii) If management is unable to estimate the impact, reasons for the same: 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) Auditors' Comments on (i) or (ii) above.</p>			
III.	<p><u>Signatories:</u></p> <p><input type="checkbox"/> Managing Director</p> <p align="right">MOHAN JAGDISH AGARWAL Digitally signed by MOHAN JAGDISH AGARWAL Date: 2025.05.21 13:15:28 +05'30'</p> <p><input type="checkbox"/> Statutory Auditor</p> <p align="right">SUBHASH KUMAR JHUNJHUNWALA Digitally signed by SUBHASH KUMAR JHUNJHUNWALA Date: 2025.05.21 14:23:52 +05'30'</p> <p><input type="checkbox"/> Chief Financial Officer</p> <p align="right">SACHIN KUMAR AGRAHARI Digitally signed by SACHIN KUMAR AGRAHARI Date: 2025.05.21 13:26:56 +05'30'</p> <p><input type="checkbox"/> Audit Committee Chairman</p> <p align="right">PAYAL SHARMA Digitally signed by PAYAL SHARMA Date: 2025.05.21 13:17:28 +05'30'</p> <p>Place: New Delhi</p> <p>Date: 21-05-2025</p>			