

URJA GLOBAL LIMITED
487/63, FIRST FLOOR NATIONAL MARKET, PEERAGARHI, NEW DELHI, INDIA, 110087
Audited Consolidated Financial Results for the Quarter and nine months ended 31st March 2026

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

Particulars	Consolidated				
	Quarter ended			Year Ended	
	31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
	Audited	Unaudited	Audited	Audited	Audited
INCOME					
I Revenue from operations	1,757.74	1,461.42	1,717.53	6,670.07	6,724.73
II Other income	11.84	14.46	33.43	88.95	124.42
III Total income	1,769.57	1,475.88	1,750.96	6,759.02	6,849.15
IV Expenses					
Purchase of stock in trade	507.52	1,625.55	1,493.65	5,441.86	5,459.89
Change in Inventory	971.40	-382.69	-131.40	6.78	-139.24
Employee benefits expense	129.18	87.03	114.59	439.34	448.23
Finance Costs	11.86	12.64	12.57	54.21	62.14
Depreciation and Amortization Expense	11.40	13.22	10.59	49.19	37.90
Other expenses	102.57	95.44	169.85	568.96	777.38
Total Expenses	1,733.93	1,451.20	1,669.84	6,560.34	6,646.30
V Profit/(Loss) before exceptional items and tax (III-IV)	35.64	24.67	81.12	198.68	202.85
VI Exceptional items	-	-	-	-	-
VII Profit/(Loss) before extraordinary activities and tax (V- VI)	35.64	24.67	81.12	198.68	202.85
VIII Extraordinary items	-	-	-	-	-
IX Profit/(Loss) before tax (VII- VIII)	35.64	24.67	81.12	198.68	202.85
X Tax expenses					
(1) Current tax	-	-	-	64.13	67.85
(2) Earlier Income Tax	-	-	-	-	-3.71
(3) Deferred tax	-	-	-	-0.21	0.53
XI Profit/(Loss) for the period from continuing operations (IX-X)	35.64	24.67	81.12	134.76	138.18
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	35.64	24.67	81.12	134.76	138.18
XVI Share of Profit/(Loss) association	-	-	-	-	-
XVII Minority Interest	-48.06	-12.46	4.59	1.23	11.02
XVIII Net Profit/(Loss) after taxes, minority interest and share of profits/(loss) of associates	19.79	37.13	11.85	133.53	127.16
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	0.004	0.007	0.002	0.03	0.024
- Diluted	0.004	0.007	0.002	0.03	0.024

*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 21st May 2026
- 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 been 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.
- 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
Batteries

	Quarter ended			Year Ended	
	31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
Electronic Vehicles	440.12	1,434.70	1,665.86	4,984.26	4,867.05
Renewable Energy Products	1,288.58	18.14	51.67	1,466.69	1,857.68
Batteries	29.03	8.59		219.12	
	1,757.73	1,461.43	1,717.53	6,670.07	6,724.73

Place: New Delhi
Date: 21.05.2026



For Urja Global Limited

M8 Aggarwal
Mohan Jagdish Aggarwal
Managing Director
DIN:-07627568

URJA GLOBAL LIMITED

CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH 2026

487/63, 1ST FLOOR, NATIONAL MARKET, PEERAGARHI, NEW DELHI-110087, INDIA

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

particulars	31st March 2026	31st March 2025
ASSETS		
Non-current assets		
Property, Plant and equipments	6,065.81	8,358.26
Goodwill	4,373.70	4,373.70
Financial assets		
-Investments	70.40	70.40
- Trade receivables	3,058.45	6,479.44
-Other financial assets	1,709.16	1,583.74
Deferred tax assets (net)	1.10	0.89
Other non-current assets	7.86	1.65
Total non-current assets	15,286.48	20,868.08
Current assets		
Inventories	4,050.66	4,057.44
Financial assets		
-Trade receivables	1,659.01	2,277.07
-Cash and cash equivalents	73.08	348.57
-Other financial assets	2,295.74	784.07
Other current assets	1,436.47	764.80
Total current assets	9,514.97	8,231.96
TOTAL ASSETS	24,801.45	29,100.03
EQUITY AND LIABILITIES		
Equity		
Equity share capital	5,339.01	5,339.01
Other equity	12,327.77	12,185.91
Non controlling interest	1,436.80	1,435.51
Total equity	19,103.57	18,960.43
LIABILITIES		
Non-current liabilities		
Financial liabilities		
-Borrowings	570.96	539.07
-Trade payables		
A) Total outstanding dues of micro and small enterprises	-	-
B) Total outstanding dues of other than micro and small enterprises	5.54	3,857.87
Total non-current liabilities	576.50	4,396.93
Current liabilities		
Financial liabilities		
-Borrowings	352.28	289.99
-Trade payables		
A) Total outstanding dues of micro and small enterprises	19.16	-
B) Total outstanding dues of other than micro and small enterprises	701.80	676.54
-Other financial liabilities	3,806.65	4,369.32
Other current liabilities	241.48	406.82
Total current liabilities	5,121.37	5,742.67
TOTAL EQUITY AND LIABILITIES	24,801.45	29,100.04

The disclosure represents the extracts of the audited standalone balance sheet as of March 31, 2026, prepared in accordance with the Indian Accounting Standards (Ind AS).



URJA GLOBAL LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2026
487/63, 1ST FLOOR, NATIONAL MARKET, PEERAGARHI, NEW DELHI-110087, INDIA

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

Particulars	31st March 2026	31st March 2025
A. Cash flows from operating activities		
Profit before tax	198.68	202.85
Adjustments for:		
Depreciation and amortisation expense	50.85	62.02
Interest expense	54.21	62.14
Foreign exchange (Gain)/ loss (net)	24.13	-
Interest income	(66.20)	(111.56)
Deferred tax assets	(0.21)	0.53
Bad debts (net)	(8.34)	-
Operating cash flow before working capital changes	253.12	215.97
Movement in working capital:		
Increase/ (Decrease) in trade payables	(3,807.91)	(740.63)
Increase/ (Decrease) in trade receivable	4,039.05	(429.87)
Increase/ (Decrease) in inventory	6.78	(139.24)
Increase/(Decrease) in other financial assets	(1,637.10)	(430.14)
Increase/(Decrease) in other current Assets	(677.88)	(191.19)
Other financial liabilities, other liabilities and provisions	(728.01)	1,128.28
Cash generated from operations	(2,551.95)	(586.82)
Income taxes paid	60.31	64.67
Net cash generated from operating activities (A)	(2,612.26)	(651.49)
B. Cash flows from investing activities		
Purchase/sale of property, plant and equipment, Investments	2,243.26	523.23
Interest received	66.20	111.56
Net cash used in investing activities (B)	2,309.46	634.80
C. Cash flows from financing activities		
Proceeds from secured borrowings	94.19	327.60
Change in non controlling interest	(11.02)	0.05
Interest paid	(54.21)	(62.14)
Right Issue & other deferred Expenses	(1.65)	(24.11)
Net cash used in financing activities (C)	27.31	241.40
Net increase/(decrease) in cash and cash equivalent (A + B + C)	(275.49)	224.70
Cash and cash equivalents as at beginning of the year	348.57	123.87
Cash and cash equivalents as at end of the year	73.08	348.57

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:

	31st March 2026	31st March 2025
Balances with Banks:		
- in current accounts - Banks	40.30	335.88
- in Term Deposits in Banks	31.87	11.87
Cash on hand	0.91	0.82



Statement on Impact of Audit Qualifications for Consolidated Financial Results for the Quarter & Year ended March 31, 2026
[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	6,759.02	6,849.15
	2.	Total Expenditure	6,560.34	6,646.31
	3.	Net Profit/(Loss) (After Tax)	134.76	138.18
	4.	Earnings Per Share (<i>absolute Value</i>)	0.03	0.02
	5.	Total Assets	24,801.45	29,100.03
	6.	Total Liabilities	5,697.87	10,139.60
	7.	Net Worth	19,103.57	18,960.43
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-

II. Audit Qualification (each audit qualification separately):

- a. **Details of Audit Qualification:** 1. Reversal of Input
2. Absence documentary evidence made available for Investment in Projects.
- b. **Type of Audit Qualification:** Qualified Opinion
- c. **Frequency of qualification:**
 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.
- 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 of Rs 667.00 Lakh for the quarter Mar 31, 2026. 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.
- 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.**

III.

Signatories:

Managing Director

MOHAN JAGDISH AGARWAL
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 Date: 2026.05.21 17:41:04 +05'30'

Statutory Auditor

SUBHASH KUMAR JHUNJHUNWALA
 Digitally signed by SUBHASH KUMAR JHUNJHUNWALA
 Date: 2026.05.21 16:59:42 +05'30'

Chief Financial Officer

SACHIN KUMAR AGRAHARI
 Digitally signed by SACHIN KUMAR AGRAHARI
 Date: 2026.05.21 17:15:14 +05'30'

Audit Committee Chairman

Place: New Delhi

Date: 21-05-2026

MUKUL JAIN
 Digitally signed by MUKUL JAIN
 Date: 2026.05.21 15:13:44 +05'30'