

Integrated Filing (Finance) Ind AS**UJAAS ENERGY LIMITED****General Information**

Scrip code*	533644
NSE Symbol*	UJEL
MSEI Symbol*	NOTLISTED
ISIN*	INE899L01030
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	12-11-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	07-11-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Second quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Multi segment
Description of single segment	
Start date of board meeting	12-11-2025
Start time of board meeting	11:30:00
End date of board meeting	12-11-2025
End time of board meeting	16:15:00
Whether cash flow statement is applicable on company	true
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Statement on impact of audit qualification
Whether the company has any related party?	true
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	true
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	false
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	true
Latest Date on which RPT policy is updated	23-06-2025
Indicate Company website link for updated RPT policy of the Company	https://www.ujaas.com/wp-content/uploads/2017/07/5.-Related-Party-Transaction-Policy.pdf
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	false
No. of times funds raised during the quarter	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	false

[Textual Information\(1\)](#)

Text Block

<u>Textual Information(1)</u>	NOT APPLICABLE.
-------------------------------	-----------------

Financial Results - Ind-AS

Amount in (Lakhs)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-07-2025	01-04-2025
Date of end of reporting period	30-09-2025	30-09-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.	
1 Income		
Revenue from operations	485.58	750.47
Other income	55.33	711.43
Total income	540.91	1,461.90
2 Expenses		
(a) Cost of materials consumed	92.65	326.52
(b) Purchases of stock-in-trade	0.00	0.00
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.09
(d) Employee benefit expense	92.67	182.54
(e) Finance costs	0.07	4.79
(f) Depreciation, depletion and amortisation expense	14.30	24.59
(g) Other Expenses		
1 Other Expenses	247.81	512.95
Total other expenses	247.81	512.95
Total expenses	447.50	1,051.48
3 Total profit before exceptional items and tax	93.41	410.42
4 Exceptional items	0.00	0.00
5 Total profit before tax	93.41	410.42
6 Tax expense		
7 Current tax	11.82	11.82
8 Deferred tax	72.04	140.45
9 Total tax expenses	83.86	152.27
10 Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11 Net Profit Loss for the period from continuing operations	9.55	258.15
12 Profit (loss) from discontinued operations before tax	0.00	0.00
13 Tax expense of discontinued operations	0.00	0.00
14 Net profit (loss) from discontinued operation after tax	0.00	0.00
15 Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16 Total profit (loss) for period	9.55	258.15
17 Other comprehensive income net of taxes	0.08	0.08
18 Total Comprehensive Income for the period	9.63	258.23
19 Total profit or loss, attributable to		
Profit or loss, attributable to owners of parent		
Total profit or loss, attributable to non-controlling interests		
20 Total Comprehensive income for the period attributable to		
Comprehensive income for the period attributable to owners of parent		
Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21 Details of equity share capital		
Paid-up equity share capital	1,111.33	1,111.33
Face value of equity share capital	1.00	1.00
22 Reserves excluding revaluation reserve		
23 Earnings per share		
i Earnings per equity share for continuing operations		
Basic earnings (loss) per share from continuing operations	0.01	0.23
Diluted earnings (loss) per share from continuing operations	0.00	0.07
ii Earnings per equity share for discontinued operations		
Basic earnings (loss) per share from discontinued operations	0.00	0.00
Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii Earnings per equity share (for continuing and discontinued operations)		
Basic earnings (loss) per share from continuing and discontinued operations	0.01	0.23
Diluted earnings (loss) per share from continuing and discontinued operations	0.00	0.07
24 Debt equity ratio		
25 Debt service coverage ratio		
26 Interest service coverage ratio		
27 Remarks for debt equity ratio		
28 Remarks for debt service coverage ratio		
29 Remarks for interest service coverage ratio		
30 Disclosure of notes on financial results		

Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results

Amount in (Lakhs)		
Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-07-2025	01-04-2025
Date of end of reporting period	30-09-2025	30-09-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
1 Segment Revenue (Income)		
(net sale/income from each segment should be disclosed)		
1 (a) Solar Power Plant Operation	466.34	720.61
2 (b) Manufacturing and sale of Solar Power Systems	3.70	571.70
3 (c) EV	15.57	25.26
4 (d) Un-allocable Income	55.30	144.33
Total Segment Revenue	540.91	1,461.90
Less: Inter segment revenue		
Revenue from operations	540.91	1,461.90
2 Segment Result		
Profit (+) / Loss (-) before tax and interest from each segment		
1 (a) Solar Power Plant Operation	137.82	23.79
2 (b) Manufacturing and sale of Solar Power Systems	(42.60)	371.65
3 (c) EV	(8.99)	(19.30)
4 (d) Un-allocable Income	7.25	39.07
Total Profit before tax	93.48	415.21
i. Finance cost	0.07	4.79
ii. Other Unallocable Expenditure net off Unallocable income		
Profit before tax	93.41	410.42
3 (Segment Asset - Segment Liabilities)		
Segment Asset		
1 (a) Solar Power Plant Operation	4,237.98	4,237.98
2 (b) Manufacturing and sale of Solar Power Systems	1,604.88	1,604.88
3 (c) EV	903.44	903.44
4 (d) Un-allocable Income	4,895.14	4,895.14
Total Segment Assets	11,641.44	11,641.44
Un-allocable Assets	0.00	0.00
Net Segment Assets	11,641.44	11,641.44
4 Segment Liabilities		
Segment Liabilities		
1 (a) Solar Power Plant Operation	137.07	137.07
2 (b) Manufacturing and sale of Solar Power Systems	199.54	199.54
3 (c) EV	18.47	18.47
4 (d) Un-allocable Income	2,479.51	2,479.51
Total Segment Liabilities	2,834.59	2,834.59
Un-allocable Liabilities	0.00	0.00
Net Segment Liabilities	2,834.59	2,834.59
Disclosure of notes on segments		

Other Comprehensive Income

Amount in (Lakhs)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-07-2025	01-04-2025
Date of end of reporting period	30-09-2025	30-09-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
Other comprehensive income [Abstract]		
1 Amount of items that will not be reclassified to profit and loss		
Total Amount of items that will not be reclassified to profit and loss		
2 Income tax relating to items that will not be reclassified to profit or loss	(0.08)	(0.08)
3 Amount of items that will be reclassified to profit and loss		
Total Amount of items that will be reclassified to profit and loss		
4 Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5 Total Other comprehensive income	0.08	0.08

Statement of Asset and Liabilities

		Amount in (Lakhs)
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
Assets		
1	Non-current assets	
	Property, plant and equipment	2,946.19
	Capital work-in-progress	0.00
	Investment property	0.00
	Goodwill	0.00
	Other intangible assets	0.66
	Intangible assets under development	0.00
	Biological assets other than bearer plants	0.00
	Investments accounted for using equity method	0.00
	Non-current financial assets	
	Non-current investments	0.00
	Trade receivables, non-current	0.00
	Loans, non-current	0.00
	Other non-current financial assets	581.85
	Total non-current financial assets	581.85
	Deferred tax assets (net)	910.11
	Other non-current assets	0.00
	Total non-current assets	4,438.81
2	Current assets	
	Inventories	1,242.72
	Current financial asset	
	Current investments	1,796.48
	Trade receivables, current	2,565.59
	Cash and cash equivalents	23.73
	Bank balance other than cash and cash equivalents	54.96
	Loans, current	1,360.75
	Other current financial assets	4.21
	Total current financial assets	5,805.72
	Current tax assets (net)	84.62
	Other current assets	69.57
	Total current assets	7,202.63
3	Non-current assets classified as held for sale	0.00
4	Regulatory deferral account debit balances and related deferred tax Assets	0.00
	Total assets	11,641.44
Equity and liabilities		
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	1,111.33
	Other equity	7,695.52
	Total equity attributable to owners of parent	8,806.85
	Non controlling interest	
	Total equity	8,806.85
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	0.00
	Trade payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0.00
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00
	Total Trade payable	0.00
	Other non-current financial liabilities	0.00
	Total non-current financial liabilities	0.00
	Provisions, non-current	50.01
	Deferred tax liabilities (net)	
	Deferred government grants, Non-current	0.00
	Other non-current liabilities	0.00
	Total non-current liabilities	50.01
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	2,400.00
	Trade payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	1.82
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	40.30
	Total Trade payable	42.12
	Other current financial liabilities	231.66
	Total current financial liabilities	2,673.78
	Other current liabilities	86.12
	Provisions, current	24.68
	Current tax liabilities (Net)	0.00
	Deferred government grants, Current	0.00
	Total current liabilities	2,784.58
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.00
4	Regulatory deferral account credit balances and related deferred tax liability	0.00
	Total liabilities	2,834.59
	Total equity and liabilities	11,641.44
Disclosure of notes on assets and liabilities		

Cash flow statement indirect

		Amount in (Lakhs)
Particulars	Half Year ended (dd-mm-yyyy)	
Date of start of reporting period	01-04-2025	
Date of end of reporting period	30-09-2025	
Whether results are audited or unaudited	Unaudited	
Nature of report standalone or consolidated	Standalone	
Part I Blue color marked fields are non-mandatory.		
1 Statement of cash flows		
Cash flows from used in operating activities		
Profit before tax		410.42
2 Adjustments for reconcile profit (loss)		
Adjustments for finance costs		4.79
Adjustments for decrease (increase) in inventories		(4.29)
Adjustments for decrease (increase) in trade receivables, current		(96.65)
Adjustments for decrease (increase) in trade receivables, non-current		0.00
Adjustments for decrease (increase) in other current assets		0.00
Adjustments for decrease (increase) in other non-current assets		0.00
Adjustments for other financial assets, non-current		0.00
Adjustments for other financial assets, current		0.00
Adjustments for other bank balances		0.00
Adjustments for increase (decrease) in trade payables, current		111.66
Adjustments for increase (decrease) in trade payables, non-current		0.00
Adjustments for increase (decrease) in other current liabilities		0.00
Adjustments for increase (decrease) in other non-current liabilities		0.00
Adjustments for depreciation and amortisation expense		24.59
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss		0.00
Adjustments for provisions, current		0.00
Adjustments for provisions, non-current		21.35
Adjustments for other financial liabilities, current		0.00
Adjustments for other financial liabilities, non-current		0.00
Adjustments for unrealised foreign exchange losses gains		0.00
Adjustments for dividend income		0.00
Adjustments for interest income		237.16
Adjustments for share-based payments		0.00
Adjustments for fair value losses (gains)		(41.91)
Adjustments for undistributed profits of associates		0.00
Other adjustments for which cash effects are investing or financing cash flow		0.00
Other adjustments to reconcile profit (loss)		0.00
Other adjustments for non-cash items		0.11
Share of profit and loss from partnership firm or association of persons or limited liability partnerships		0.00
	Total adjustments for reconcile profit (loss)	(217.51)
	Net cash flows from (used in) operations	192.91
Dividends received		0.00
Interest paid		0.00
Interest received		0.00
Income taxes paid (refund)		20.36
Other inflows (outflows) of cash		(37.36)
	Net cash flows from (used in) operating activities	135.19
3 Cash flows from used in investing activities		
Cash flows from losing control of subsidiaries or other businesses		0.00
Cash flows used in obtaining control of subsidiaries or other businesses		0.00
Other cash receipts from sales of equity or debt instruments of other entities		0.00
Other cash payments to acquire equity or debt instruments of other entities		0.00
Other cash receipts from sales of interests in joint ventures		0.00
Other cash payments to acquire interests in joint ventures		0.00
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships		0.00
Cash payment for investment in partnership firm or association of persons or limited liability partnerships		0.00
Proceeds from sales of property, plant and equipment		32.69
Purchase of property, plant and equipment		2.34
Proceeds from sales of investment property		0.00
Purchase of investment property		495.01
Proceeds from sales of intangible assets		0.00
Purchase of intangible assets		0.00
Proceeds from sales of intangible assets under development		0.00
Purchase of intangible assets under development		0.00
Proceeds from sales of goodwill		0.00
Purchase of goodwill		0.00
Proceeds from biological assets other than bearer plants		0.00
Purchase of biological assets other than bearer plants		0.00
Proceeds from government grants		0.00
Proceeds from sales of other long-term assets		0.00
Purchase of other long-term assets		0.00
Cash advances and loans made to other parties		42.00
Cash receipts from repayment of advances and loans made to other parties		0.00
Cash payments for future contracts, forward contracts, option contracts and swap contracts		0.00
Cash receipts from future contracts, forward contracts, option contracts and swap contracts		0.00
Dividends received		0.00
Interest received		242.08
Income taxes paid (refund)		0.00
Other inflows (outflows) of cash		119.20
	Net cash flows from (used in) investing activities	(145.38)
4 Cash flows from used in financing activities		
Proceeds from changes in ownership interests in subsidiaries		0.00
Payments from changes in ownership interests in subsidiaries		0.00
Proceeds from issuing shares		0.00
Proceeds from issuing other equity instruments		0.00
Payments to acquire or redeem entity's shares		0.00
Payments of other equity instruments		0.00
Proceeds from exercise of stock options		0.00
Proceeds from issuing debentures notes bonds etc		0.00
Proceeds from borrowings		0.00
Repayments of borrowings		0.00
Payments of lease liabilities		0.00
Dividends paid		0.00
Interest paid		4.79
Income taxes paid (refund)		0.00
Other inflows (outflows) of cash		0.00
	Net cash flows from (used in) financing activities	(4.79)
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(14.98)
5 Effect of exchange rate changes on cash and cash equivalents		
Effect of exchange rate changes on cash and cash equivalents		0.00
	Net increase (decrease) in cash and cash equivalents	(14.98)
	Cash and cash equivalents cash flow statement at beginning of period	38.71
	Cash and cash equivalents cash flow statement at end of period	23.73

Details of Impact of Audit Qualification

Whether results are audited or unaudited			Unaudited
Declaration of unmodified opinion or statement on impact of audit qualification			Statement on impact of audit qualification
Auditor's opinion			Qualified opinion
Declaration pursuant to Regulation 33(3)(d) of SEBI(LODR) Regulation, 2015:The company declares that its Statutory Auditor / s have issued an Audit Report with unmodified opinion for the period on Standalone results			
Sr.No	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	M/s. Ashok Khasgiwala and Co. LLP	true	31-08-2026

Financial details

Amount in (Lakhs)

Sr.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
1	Turnover / Total income	540.91	534.12
2	Total Expenditure	447.50	447.50
3	Net Profit/(Loss)	93.41	86.62
4	Earnings Per Share	0.01	0.00
5	Total Assets	11,641.44	11,641.44
6	Total Liabilities	2,834.59	2,834.59
7	Net Worth	8,806.85	8,806.85

Audit qualification

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors Comments on (i) or (ii) above
1	<u>Textual Information(1)</u>	Qualified opinion	Repetitive	<u>Textual Information(2)</u>	<u>Textual Information(3)</u>	<u>Textual Information(4)</u>	<u>Textual Information(5)</u>

Text Block

<u>Textual Information(1)</u>	We draw your attention to note 4 of the Statement with regard to accrued interest income on Fixed Deposits with Axis Bank amounting to Rs. 6.79 Lakhs for the quarter ended 30th September, 2025 (corresponding previous year, quarter ended 30th September 2024 Rs. 6.48 Lakhs), for the Half year ended 30th September 2025 Rs. 13.79 Lakhs (corresponding previous year, half year ended 30th September 2024 Rs. 12.88 Lakhs), quarter ended 30th June 2025 Rs. 6.70 Lakhs and for the year ended 31st March, 2025 amounting to Rs. 25.81 Lakhs, which has not been credited by bank. Accordingly there exists a difference between balance as per books of account and confirmation by bank.
<u>Textual Information(2)</u>	During the quarter ended September 2025, the company has accrued interest income on Fixed Deposits with Axis Bank amounting to Rs. 6.79 Lacs (Corresponding previous quarter ended September 2024: Rs. 6.48 Lacs), and for the half year ended amounting to Rs. 13.49 Lacs (Previous Half Year September 2024 Rs. 12.88 Lacs), for the quarter ended June 2025 Rs. 6.40 Lacs, for the year ended March 2025 Rs. 25.81 Lacs. However, the bank has not provided for the same. Therefore, there exists a difference between the aforesaid amount as per balance confirmation provided by the banks and books of accounts.
<u>Textual Information(3)</u>	NA
<u>Textual Information(4)</u>	NA
<u>Textual Information(5)</u>	NA

Signatories details

Name of CEO / Managing director	Mr. Shyamsunder Mundra
Name of CFO	Mr. Anurag Mundra
Name of audit committee chairman	Ms. Surabhi Agrawal
Name of statutory auditor	Mr. Ashok Khasgiwala
Name of other signatory, if any, with designation	
Place	Indore
Date	12-11-2025

Objects for which funds have been raised and where there has been a deviation, in the following table:

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
No records available							