

Part-I

(Rs. in Lakhs)

Particulars	Standalone Quarter Ended			Standalone Nine Month Ended		Standalone Year Ended
	3 Months ended	Preceding 3 Months ended	Corresponding 3 months ended in the previous year	Year to date figures for Nine Month ended	Year to date figures for Nine Month ended	Previous Year Ended
	31/12/2016 Unaudited	30/09/2016 Unaudited	31/12/2015 Unaudited	31/12/2016 Unaudited	31/12/2015 Unaudited	31/03/2016 Audited
<b>1. Income From Operations</b>						
(a) Net Sales/ Income from Operations (Net of excise duty)	9,765.97	12,115.37	4,566.86	31,251.51	11,013.22	27,711.72
(b) Other Operating Income	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Income From Operations (Net)</b>	<b>9,765.97</b>	<b>12,115.37</b>	<b>4,566.86</b>	<b>31,251.51</b>	<b>11,013.22</b>	<b>27,711.72</b>
<b>2. Expenses</b>						
a. Cost of Materials consumed	7,483.43	9,628.22	3,513.11	24,637.86	7,683.40	20,891.18
b. Purchases of stock In trade	0.00	0.00	0.00	0.00	0.00	0.00
c. Change in inventories of finished goods, work-in-progress and stock in trade	(221.78)	(252.28)	(383.04)	(1,009.93)	(1,200.63)	(1,485.40)
d. Employee benefits expense	448.03	375.32	170.77	1,166.98	479.98	813.96
e. Depreciation and amortisation expense	207.03	203.89	200.42	609.52	598.64	798.74
f. Other expenses	457.70	528.76	273.28	1,483.75	794.66	1,238.36
<b>Total Expenses</b>	<b>8,374.41</b>	<b>10,483.91</b>	<b>3,774.54</b>	<b>26,888.18</b>	<b>8,356.05</b>	<b>22,256.84</b>
<b>3. Profit/( Loss) from Operations before Other Income, Finance Cost and Exceptional items (1-2)</b>	<b>1,391.56</b>	<b>1,631.46</b>	<b>792.32</b>	<b>4,363.34</b>	<b>2,657.17</b>	<b>5,454.88</b>
4. Other Income	114.95	144.05	42.82	432.93	137.58	234.64
<b>5. Profit/( Loss) from ordinary activities before Finance Costs &amp; Exceptional Items</b>	<b>1,506.51</b>	<b>1,775.51</b>	<b>835.14</b>	<b>4,796.26</b>	<b>2,794.75</b>	<b>5,689.52</b>
6. Finance Costs	420.55	532.72	320.78	1,386.93	1,014.16	1,549.38
<b>7. Profit / ( Loss) from ordinary activities after Finance Costs but before Exceptional Items</b>	<b>1,085.96</b>	<b>1,242.79</b>	<b>514.36</b>	<b>3,409.33</b>	<b>1,780.59</b>	<b>4,140.14</b>
8. Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. Profit(+)/ Loss(-) from Ordinary Activities before tax</b>	<b>1,085.96</b>	<b>1,242.79</b>	<b>514.36</b>	<b>3,409.33</b>	<b>1,780.59</b>	<b>4,140.14</b>
10. Tax Expense	232.32	271.97	281.69	859.43	1,077.03	2,051.63
<b>11. Net Profit(+)/ Loss(-) from Ordinary Activities after tax</b>	<b>853.64</b>	<b>970.82</b>	<b>232.67</b>	<b>2,549.90</b>	<b>703.56</b>	<b>2,088.51</b>
12. Extraordinary items ( net of tax expenses)	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Net Profit(+)/ Loss(-) for the period</b>	<b>853.64</b>	<b>970.82</b>	<b>232.67</b>	<b>2,549.90</b>	<b>703.56</b>	<b>2,088.51</b>
14. Paid up equity share capital (face value of Re.1 each)	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
15. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year						20,671.98
<b>16. Earnings Per Share (before Extraordinary Items) (of Re. 1/- each)</b>						
a. Basic	0.43	0.49	0.12	1.27	0.35	1.04
b. Diluted	0.43	0.49	0.12	1.27	0.35	1.04
<b>17. Earnings Per Share (after Extraordinary Items) (of Re. 1/- each)</b>						
a. Basic	0.43	0.49	0.12	1.27	0.35	1.04
b. Diluted	0.43	0.49	0.12	1.27	0.35	1.04



## Part II

Particulars	Standalone Quarter Ended			Nine Month Ended		Standalone Year Ended
	3 Months ended	Preceding 3 Months ended	Corresponding 3 months ended in the previous year	Year to date figures for Nine Month ended	Year to date figures for Nine Month ended	Previous Year Ended
	31/12/2016 Unaudited	30/09/2016 Unaudited	31/12/2015 Unaudited	31/12/2016 Unaudited	31/12/2015 Unaudited	31/03/2016 Audited
<b>1 Net Segment Revenue</b>						
(a) Solar Power Plant Operation	715.47	666.07	659.67	2068.85	1921.33	2995.27
(b) Manufacturing and sale of Solar Power Systems	9050.50	11449.30	3907.19	29182.66	9091.89	24716.45
<b>Net Sales/ Income From Operation</b>	<b>9765.97</b>	<b>12115.37</b>	<b>4566.86</b>	<b>31251.51</b>	<b>11013.22</b>	<b>27711.72</b>
<b>2. Segment Result-Profit(+)/Loss(-) before tax and finance cost from each segment</b>						
(a) Solar Power Plant Operation	508.06	403.96	373.05	1503.84	1604.60	2559.40
(b) Manufacturing and sale of Solar Power Systems	1094.57	1456.90	520.06	3546.86	1428.54	3444.44
Less:						
(i) Finance cost	420.55	532.72	320.78	1386.93	1014.16	1549.38
(ii) Other Un-allocable Expenditure Net Off	211.07	229.40	100.79	687.37	375.97	548.96
Add:						
(ii) Un-allocable Income	114.95	144.05	42.82	432.93	137.58	234.64
<b>Total Profit before Tax</b>	<b>1085.96</b>	<b>1242.79</b>	<b>514.36</b>	<b>3409.33</b>	<b>1780.59</b>	<b>4140.14</b>

3. Segment Asset						
(a) Solar Power Plant Operation	21607.78	21521.47	20896.80	21607.78	20896.80	21280.27
(b) Manufacturing and Sale of Solar Power Systems	21714.37	23942.44	15105.01	21714.37	15105.01	22652.78
(c) Unallocated	1516.98	1406.19	4905.12	1516.98	4905.12	1965.24
<b>Total Segment Asset</b>	<b>44839.13</b>	<b>46870.10</b>	<b>40906.93</b>	<b>44839.13</b>	<b>40906.93</b>	<b>45898.29</b>

4. Segment Liability						
(a) Solar Power Plant Operation	28.82	27.59	23.80	28.82	23.80	38.40
(b) Manufacturing and Sale of Solar Power Systems	11301.93	12052.18	5607.45	11301.93	5607.45	13921.63
(c) Unallocated	1571.89	1065.11	17.74	1571.89	17.74	346.33
<b>Total Segment Liability</b>	<b>12902.64</b>	<b>13144.88</b>	<b>5648.99</b>	<b>12902.64</b>	<b>5648.99</b>	<b>14306.36</b>

## NOTES TO RESULTS

- The financial results have been prepared following the same accounting policies and practices as those followed in previous financial year.
- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the company at their meeting held on 13.02.2017
- The Statutory Auditors have conducted a limited review of the above Financial Results.
- Revenue from contract for supply/commissioning of solar power is recognised on percentage of completion method based on the percentage of actual cost incurred upto the reporting date to the total estimated cost of the contract, as per AS-7 issued by ICAI wherever applicable.
- As per Accounting Standard - 17 (Segment Reporting) "Transformer Segment" does not qualify as a separate reportable segment, hence it is not reported separately from current financial year.
- Figures of the previous periods have been regrouped and reclassified where ever necessary and feasible, in order to make them comparable.

For & on behalf of the Board of Directors  
Njaas Energy Limited

Anurag Mundra  
Joint Managing Director  
DIN: 00113172

Place: Indore  
Date : 13/02/2017