



IMP POWERS LIMITED

Regd. Office : Survey No. 263/3/2/2, Sayli Village, Umar Kuin Road, Silvassa (U. T)

CIN: L31300DN1961PLC000232

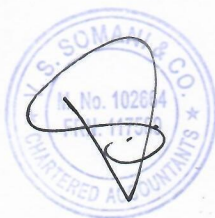
Unaudited Standalone Financial Results for the Quarter ended on June 30, 2019

₹ In Lakhs

Sr. No.	Particulars	Standalone			
		Quarter Ended		Year Ended	
		30-Jun-19	31-Mar-19	30-Jun-18	31-Mar-19
		Unaudited	Audited	Unaudited	Audited
1	Revenue from operations	6,917.29	16,759.30	8,621.22	41425.57
2	Other Income	-	-	-	-
3	Total Revenue (1+2)	6,917.29	16,759.30	8,621.22	41,425.57
4	Expenses				
a)	Cost of materials consumed	7,211.73	13,102.95	6,934.71	34080.61
b)	Purchases of stock-in-trade	-	-	-	-
c)	Changes in Inventories of finished goods, work-in- progress and stock in trade	(1,421.96)	1,092.48	(248.05)	(952.78)
d)	Excise Duty	-	-	-	-
e)	Employee Benefits Expense	418.03	375.70	401.89	1610.07
f)	Finance Costs (Net)	685.23	792.52	674.30	2845.69
g)	Depreciation and amortisation expense	164.51	163.39	156.90	649.55
h)	Other expenses	588.31	1,015.27	651.97	2,915.78
	Total expenses	7,645.85	16,542.31	8,571.72	41,148.92
5	Profit before exceptional items and tax (3-4)	(728.56)	216.99	49.50	276.65
6	Exceptional items	-	-	-	-
7	Profit before Tax (5-6)	(728.56)	216.99	49.50	276.65
8	Tax Expense	(11.47)	62.25	15.86	80.74
9	Net Profit for the period after tax (7-8)	(717.09)	154.74	33.64	195.91
10	Other Comprehensive Income not reclassified into Profit & Loss account (Net of taxes)	6.89	24.57	1.00	27.57
11	Total Comprehensive Income for the period (9+10)	(710.20)	179.31	34.64	223.48
12	Paid up equity share capital (Face value Rs.10)	863.66	863.66	863.66	863.66
13	Earning Per Equity Share (EPS)				
	Basic EPS Rs.	(8.30)	1.79	0.39	2.27
	Diluted EPS Rs.	(7.81)	1.75	0.39	2.22

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on August 14, 2019.
- The Company is primarily engaged in the business of Electrical products like Power & Distribution Transformers, its parts and Hydro Projects and kinetic Energy turbines in which together constitute a single segment accordance with the Accounting Standard on "Segment Reporting (Ind AS 108)".
- Figures of the previous periods have been regrouped / reclassified / rearranged where ever considered necessary.
- The Company has an order book of Rs 410 crore as on date, including Hydro Projects.



For IMP Powers Ltd.

(Signature)

Managing Director
(Aaditya Dhoot)

Place :- Mumbai

Date:- August 14, 2019



IMP POWERS LIMITED

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CIN: L31300DN1961PLC000232

Unaudited Consolidated Financial Results for the Quarter ended on June 30, 2019

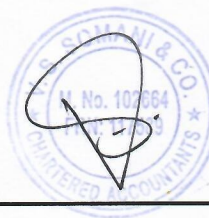
₹ In Lakhs

Sr. No.	Particulars	Consolidated			
		Quarter Ended		Year Ended	
		30-Jun-19	31-Mar-19	30-Jun-18	31-Mar-19
		Unaudited	Audited	Unaudited	Audited
1	Revenue from operations	6,917.29	16,759.30	8,621.50	41426.05
2	Other Income	-	-	-	-
3	Total Revenue (1+2)	6,917.29	16,759.30	8,621.50	41,426.05
4	Expenses				
a)	Cost of materials consumed	7,028.41	13,104.21	6,926.47	34022.41
b)	Purchases of stock-in-trade	-	-	-	-
c)	Changes in Inventories of finished goods, work-in- progress and stock in trade	(1,243.98)	1,064.98	(272.86)	(1,017.05)
d)	Excise Duty	-	-	-	-
e)	Employee Benefits Expense	418.92	380.87	413.36	1649.62
f)	Finance Costs (Net)	692.56	801.88	685.44	2886.63
g)	Depreciation and amortisation expense	166.31	166.39	159.01	656.77
h)	Other expenses	590.41	1,016.08	657.57	2,932.94
	Total expenses	7,652.63	16,534.41	8,568.99	41,131.32
5	Profit before exceptional items and tax (3-4)	(735.34)	224.89	52.51	294.73
6	Exceptional items	-	-	-	-
7	Profit before Tax (5-6)	(735.34)	224.89	52.51	294.73
8	Tax Expense	(11.41)	65.40	16.78	86.45
9	Net Profit for the period after tax (7-8)	(723.93)	159.49	35.73	208.28
10	Other Comprehensive Income not reclassified into Profit & Loss account (Net of taxes)	6.89	24.57	1.00	27.57
11	Total Comprehensive Income for the period (9+10)	(717.04)	184.06	36.73	235.85
12	Net Profit attributable to				
	Shareholders of the Company	(722.39)	158.41	35.26	205.48
	Non-Controlling Interest	(1.54)	1.08	0.47	2.80
13	Other comprehensive Income attributable to				
	Shareholders of the Company	6.89	24.57	1.00	27.57
	Non-Controlling Interest	-	-	-	-
14	Total comprehensive Income attributable to				
	Shareholders of the Company	(715.50)	182.98	36.26	233.05
	Non-Controlling Interest	(1.54)	1.08	0.47	2.80
15	Paid up equity share capital (Face value Rs.10)	863.66	863.66	863.66	863.66
16	Earning Per Equity Share (EPS)				
	Basic EPS Rs.	(8.36)	1.83	0.41	2.38
	Diluted EPS Rs.	(7.88)	1.80	0.41	2.33

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on August 14, 2019.
- The Company is primarily engaged in the business of Electrical products like Power & Distribution Transformers, its parts and Hydro Projects and kinetic Energy turbines in which together constitute a single segment accordance with the Accounting Standard on "Segment Reporting (Ind AS 108)".
- Consolidated results include result of IMP Energy Ltd. which is considered as subsidiary for the purpose of consolidated financial statement.
- Figures of the previous periods have been regrouped / reclassified / rearranged where ever considered necessary.
- The Company has an order book of Rs 410 crore as on date, including Hydro Projects.

Place :- Mumbai
Date:- August 14, 2019



For IMP Powers Ltd.

Managing Director
(Aaditya Dhoot)



V. S. SOMANI & CO.
CHARTERED ACCOUNTANTS

UNIT NO.127, 1ST FLOOR,
PRABHADEVI UNIQUE INDUSTRIAL
PREMISES CO-OP SOCIETY LTD.,
TWIN TOWER LANE,
OFF. VEER SAVARKAR MARG,
PRABHADEVI, MUMBAI 400 025.
PHONE NO: 022 66624558
EMAIL ID: vidyadhar@cavssomani.com

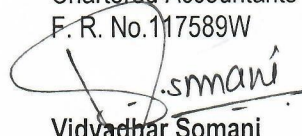
Limited Review Report - Ind AS Standalone Interim Financial Results

To The Board of Directors of IMP Powers Limited

1. We have reviewed the accompanying statement of unaudited standalone Ind AS financial results of IMP Powers Limited (the 'Company') for the quarter ended June 30, 2019 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation'), read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 ('the Circular').
The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (IND AS) 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
2. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review and as per information and explanation provided to us, by the management due to non-implementation of IND AS 116 impact on depreciation and unwinding interest cost alongwith lease liability and right of use (Asset) is not ascertainable on the profit and loss account and assets and liabilities as on June 30, 2019.
4. Based on review conducted as above, *except as mentioned in para 3 above*, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Mumbai
Date: August 14, 2019

For V.S. SOMANI & CO.
Chartered Accountants
F. R. No. 117589W


Vidyadhar Somani
Proprietor
Membership No. 102664
UDIN No. 19102664AAAA GJ3114



V. S. SOMANI & CO.
CHARTERED ACCOUNTANTS

**UNIT NO.127, 1ST FLOOR,
PRABHADEVI UNIQUE INDUSTRIAL
PREMISES CO-OP SOCIETY LTD.,
TWIN TOWER LANE,
OFF. VEER SAVARKAR MARG,
PRABHADEVI, MUMBAI 400 025.
PHONE NO: 022 66624558
EMAIL ID: vidyadhar@cavssomani.com**

Limited Review Report - Ind AS Consolidated Interim Financial Results

To The Board of Directors of IMP Powers Limited

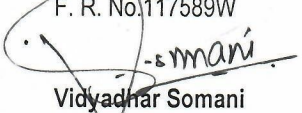
1. We have reviewed the accompanying statement of unaudited consolidated Ind AS financial results of IMP Powers Limited (the 'Company') comprising its subsidiary (together referred to as 'the Group'), for the quarter ended June 30, 2019 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation'), read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 ('the Circular').

The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with 'Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.

2. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
We also performed procedures in accordance with the Circular issued by the SEBI Regulations, 2015 as amended, to the extent applicable.
3. Based on our review and as per information and explanation provided to us, by the management due to non-implementation of IND AS 116 impact on depreciation and unwinding interest cost along with lease liability and right of use (Asset) is not ascertainable on the profit and loss account and assets and liabilities as on June 30, 2019.
4. Based on our review conducted as above, except as mentioned in para 3 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular No. CIR/CFD/FAC/ 62/2016 dated July 05, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Mumbai
Date: August 14, 2019

For V.S. SOMANI & CO.
Chartered Accountants
F. R. No. 117589W


Vidyadhar Somani
Proprietor
Membership No. 102664
UDIN No. 19102664AAAA GK8521