

**IMP ENERGY LIMITED**  
Standalone Financial Statements for period 01/04/2016 to 31/03/2017

**[400100] Disclosure of general information about company**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2016 to 31/03/2017</b>	<b>01/04/2015 to 31/03/2016</b>
Name of company	IMP ENERGY LIMITED	
Corporate identity number	U45209MH2012PLC226580	
Permanent account number of entity	AACCI8325B	
Address of registered office of company	35/C, POPULAR PRESS BUILDING, 2ND FLOOR, P.T.M.M.MALVIYA ROAD, TARDEO MUMBAI Mumbai City MH 400034 IN	
Type of industry	Commercial and Industrial	
Registration date	03/02/2012	
Category/sub-category of company	Non-govt company	
Whether company is listed company	No	
Date of board meeting when final accounts were approved	20/05/2017	
Date of start of reporting period	01/04/2016	01/04/2015
Date of end of reporting period	31/03/2017	31/03/2016
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	Yes	
Complete postal address of place of maintenance of computer servers (storing accounting data)	35/C, POPULAR PRESS BUILDING, 2ND FLOOR, P.T.M.M.MALVIYA ROAD, TARDEO	
Name of city of place of maintenance of computer servers (storing accounting data)	MUMBAI	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	MAHARASHTRA	
Pin code of place of maintenance of computer servers (storing accounting data)	400034	
Name of district of place of maintenance of computer servers (storing accounting data)	MUMBAI	
ISO country code of place of maintenance of computer servers (storing accounting data)	+91	
Name of country of place of maintenance of computer servers (storing accounting data)	INDIA	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	02266661002	
Total number of product or service category	1	

**Disclosure of principal product or services [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Types of principal product or services [Axis]	EPC work of small Hydro Power business 01/04/2016 to 31/03/2017
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	9953
Description of product or service category	EPC work of small Hydro Power business
Turnover of product or service category	20,53,23,974
Highest turnover contributing product or service (ITC 8 digit) code	99532621
Description of product or service	sets up small hydro power plants of upto 5 MW capacity and does the entire EPC work.
Turnover of highest contributing product or service	20,53,23,974

**[400400] Disclosures - Directors report****Particulars of holding, subsidiary and associate companies [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Particulars of companies [Axis]	IMP Powers Ltd 01/04/2016 to 31/03/2017
Particulars of holding, subsidiary and associate companies [Abstract]	
Particulars of holding, subsidiary and associate companies [LineItems]	
Name of company	IMP Powers Ltd
Address of company	SURVEY NO. 263/3/2/2, SAYLI VILLAGE UMAR KUIN ROAD SILVASSA (U. T. ) DADRA & NAGAR HAVELI SILVASSA DN 396230
Country of incorporation of company	INDIA
CIN of company	L31300DN1961PLC000232
Type of company	company limited by share
Percentage of shares held	77.47%
Applicable section	Section 2(46)

**Details of shareholding pattern of directors and key managerial personnel [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Directors and key managerial personnel [Axis]	A.JAY SAWHNEY		Chairman	
	Cumulative shareholding during year [Member]		Cumulative shareholding during year [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2016 to 31/03/2017	31/03/2016
Change in shareholding [Axis]				
Total number of shares held at end of period	[shares] 1,33,302	[shares] 1,33,302	[shares] 2,000	[shares] 2,000
Percentage of total shares held at end of period	13.33%	13.33%	0.20%	0.20%
Total number of shares held at end of period	[shares] 1,33,302	[shares] 1,33,302	[shares] 2,000	[shares] 2,000
Percentage of total shares held at end of period	13.33%	13.33%	0.20%	0.20%
Total number of shares held at end of period	[shares] 1,33,302	[shares] 1,33,302	[shares] 2,000	[shares] 2,000
Percentage of total shares held at end of period	13.33%	13.33%	0.20%	0.20%
Total number of shares held at end of period	[shares] 1,33,302	[shares] 1,33,302	[shares] 2,000	[shares] 2,000
Percentage of total shares held at end of period	13.33%	13.33%	0.20%	0.20%
Details of shareholding pattern of directors and key managerial personnel [Abstract]				
Details of shareholding pattern of directors and key managerial personnel [LineItems]				
Name of directors and key managerial personnel	AJAY SAWHNEY		RAMNIWAS RAMDAYAL DHOOT	
Total number of shares held at end of period	[shares] 1,33,302	[shares] 1,33,302	[shares] 2,000	[shares] 2,000
Percentage of total shares held at end of period	13.33%	13.33%	0.20%	0.20%

**Details of shareholding pattern of directors and key managerial personnel [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Directors and key managerial personnel [Axis]	Director		Managing Director	
	Cumulative shareholding during year [Member]		Cumulative shareholding during year [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2016 to 31/03/2017	31/03/2016
Change in shareholding [Axis]				
Total number of shares held at end of period	[shares] 45,000	[shares] 45,000	[shares] 45,000	[shares] 45,000
Percentage of total shares held at end of period	4.50%	4.50%	4.50%	4.50%
Total number of shares held at end of period	[shares] 45,000	[shares] 45,000	[shares] 45,000	[shares] 45,000
Percentage of total shares held at end of period	4.50%	4.50%	4.50%	4.50%
Total number of shares held at end of period	[shares] 45,000	[shares] 45,000	[shares] 45,000	[shares] 45,000
Percentage of total shares held at end of period	4.50%	4.50%	4.50%	4.50%
Total number of shares held at end of period	[shares] 45,000	[shares] 45,000	[shares] 45,000	[shares] 45,000
Percentage of total shares held at end of period	4.50%	4.50%	4.50%	4.50%
Details of shareholding pattern of directors and key managerial personnel [Abstract]				
Details of shareholding pattern of directors and key managerial personnel [LineItems]				
Name of directors and key managerial personnel	AJAY RAMNIWAS DHOOT		ADITYA RAMNIWAS DHOOT	
Total number of shares held at end of period	[shares] 45,000	[shares] 45,000	[shares] 45,000	[shares] 45,000
Percentage of total shares held at end of period	4.50%	4.50%	4.50%	4.50%

**Details of shareholding pattern [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Shareholding pattern [Axis]	Shareholders [Member]		Promoters [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2016 to 31/03/2017	31/03/2016
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of physical shares held end of period	[shares] 10,00,000	[shares] 10,00,000	[shares] 9,99,980	[shares] 9,99,980
Total number of shares held at end of period	[shares] 10,00,000	[shares] 10,00,000	[shares] 9,99,980	[shares] 9,99,980
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 10,00,000	[shares] 10,00,000	[shares] 9,99,980	[shares] 9,99,980
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 10,00,000	[shares] 10,00,000	[shares] 9,99,980	[shares] 9,99,980
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Total number of shares held at end of period	[shares] 10,00,000	[shares] 10,00,000	[shares] 9,99,980	[shares] 9,99,980
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Total number of shares held at end of period	[shares] 10,00,000	[shares] 10,00,000	[shares] 9,99,980	[shares] 9,99,980
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%

**Details of shareholding pattern [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Shareholding pattern [Axis]	Indian [Member]		Individual/HUF [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2016 to 31/03/2017	31/03/2016
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of physical shares held end of period	[shares] 9,99,980	[shares] 9,99,980	[shares] 2,25,302	[shares] 2,25,302
Total number of shares held at end of period	[shares] 9,99,980	[shares] 9,99,980	[shares] 2,25,302	[shares] 2,25,302
Percentage of total shares held at end of period	100.00%	100.00%	22.53%	22.53%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 9,99,980	[shares] 9,99,980	[shares] 2,25,302	[shares] 2,25,302
Percentage of total shares held at end of period	100.00%	100.00%	22.53%	22.53%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 9,99,980	[shares] 9,99,980	[shares] 2,25,302	[shares] 2,25,302
Percentage of total shares held at end of period	100.00%	100.00%	22.53%	22.53%
Total number of shares held at end of period	[shares] 9,99,980	[shares] 9,99,980	[shares] 2,25,302	[shares] 2,25,302
Percentage of total shares held at end of period	100.00%	100.00%	22.53%	22.53%

## Details of shareholding pattern [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Shareholding pattern [Axis]	Corporate bodies [Member]		Public shareholding [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2016 to 31/03/2017	31/03/2016
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of physical shares held end of period	[shares] 7,74,678	[shares] 7,74,678	[shares] 20	[shares] 20
Total number of shares held at end of period	[shares] 7,74,678	[shares] 7,74,678	[shares] 20	[shares] 20
Percentage of total shares held at end of period	77.47%	77.47%	0.00%	0.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 7,74,678	[shares] 7,74,678	[shares] 20	[shares] 20
Percentage of total shares held at end of period	77.47%	77.47%	0.00%	0.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 7,74,678	[shares] 7,74,678	[shares] 20	[shares] 20
Percentage of total shares held at end of period	77.47%	77.47%	0.00%	0.00%
Total number of shares held at end of period	[shares] 7,74,678	[shares] 7,74,678	[shares] 20	[shares] 20
Percentage of total shares held at end of period	77.47%	77.47%	0.00%	0.00%
Total number of shares held at end of period	[shares] 7,74,678	[shares] 7,74,678	[shares] 20	[shares] 20
Percentage of total shares held at end of period	77.47%	77.47%	0.00%	0.00%

## Details of shareholding pattern [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Shareholding pattern [Axis]	Non institutions [Member]		Individuals [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2016 to 31/03/2017	31/03/2016
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of physical shares held end of period	[shares] 20	[shares] 20	[shares] 20	[shares] 20
Total number of shares held at end of period	[shares] 20	[shares] 20	[shares] 20	[shares] 20
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 20	[shares] 20	[shares] 20	[shares] 20
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 20	[shares] 20	[shares] 20	[shares] 20
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 20	[shares] 20	[shares] 20	[shares] 20
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 20	[shares] 20	[shares] 20	[shares] 20
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%

**Details of shareholding pattern [Table]**

..(5)

Unless otherwise specified, all monetary values are in INR

Shareholding pattern [Axis]	Individual shareholders holding nominal share capital upto rupees one lakh [Member]	
	01/04/2016 to 31/03/2017	31/03/2016
Details of shareholding pattern [Abstract]		
Details of shareholding pattern [LineItems]		
Number of demat shares held at end of period	[shares] 0	[shares] 0
Number of physical shares held end of period	[shares] 20	[shares] 20
Total number of shares held at end of period	[shares] 20	[shares] 20
Percentage of total shares held at end of period	0.00%	0.00%
Percentage of change in shares held during year	0.00%	
Total number of shares held at end of period	[shares] 20	[shares] 20
Percentage of total shares held at end of period	0.00%	0.00%
Percentage of change in shares held during year	0.00%	
Total number of shares held at end of period	[shares] 20	[shares] 20
Percentage of total shares held at end of period	0.00%	0.00%
Total number of shares held at end of period	[shares] 20	[shares] 20
Percentage of total shares held at end of period	0.00%	0.00%
Total number of shares held at end of period	[shares] 20	[shares] 20
Percentage of total shares held at end of period	0.00%	0.00%

**Details of principal business activities contributing 10% or more of total turnover of company [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Principal business activities of company [Axis]	Product/service 1 [Member]
	01/04/2016 to 31/03/2017
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]	
Name of main product/service	Electrical equipment manufacturing services
Description of main product/service	Electrical equipment manufacturing services
NIC code of product/service	9953
Percentage to total turnover of company	205323974.00%

## Details of shareholding of promoters [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	ADITYA RAMNIWAS DHOOT		AJAY RAMNIWAS DHOOT	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2016 to 31/03/2017	31/03/2016
Total number of shares held at end of period	[shares] 45,000	[shares] 45,000	[shares] 45,000	[shares] 45,000
Percentage of total shares held at end of period	4.50%	4.50%	4.50%	4.50%
Percentage of change in shares held during year	0.00%		0.00%	
Details of shareholding of promoters [Abstract]				
Details of shareholding of promoters [LineItems]				
Shareholder's name	ADITYA RAMNIWAS DHOOT		AJAY RAMNIWAS DHOOT	
Total number of shares held at end of period	[shares] 45,000	[shares] 45,000	[shares] 45,000	[shares] 45,000
Percentage of total shares held at end of period	4.50%	4.50%	4.50%	4.50%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 45,000	[shares] 45,000	[shares] 45,000	[shares] 45,000
Percentage of total shares held at end of period	4.50%	4.50%	4.50%	4.50%
Total number of shares held at end of period	[shares] 45,000	[shares] 45,000	[shares] 45,000	[shares] 45,000
Percentage of total shares held at end of period	4.50%	4.50%	4.50%	4.50%
Total number of shares held at end of period	[shares] 45,000	[shares] 45,000	[shares] 45,000	[shares] 45,000
Percentage of total shares held at end of period	4.50%	4.50%	4.50%	4.50%

## Details of shareholding of promoters [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	AJAY SAWHNEY		Deepak amritlal Shah	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2016 to 31/03/2017	31/03/2016
Total number of shares held at end of period	[shares] 1,33,302	[shares] 1,33,302	[shares] 10	[shares] 10
Percentage of total shares held at end of period	13.33%	13.33%	0.00%	0.00%
Percentage of change in shares held during year	0.00%		0.00%	
Details of shareholding of promoters [Abstract]				
Details of shareholding of promoters [LineItems]				
Shareholder's name	AJAY SAWHNEY		Deepak amritlal Shah	
Total number of shares held at end of period	[shares] 1,33,302	[shares] 1,33,302	[shares] 10	[shares] 10
Percentage of total shares held at end of period	13.33%	13.33%	0.00%	0.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 1,33,302	[shares] 1,33,302	[shares] 10	[shares] 10
Percentage of total shares held at end of period	13.33%	13.33%	0.00%	0.00%
Total number of shares held at end of period	[shares] 1,33,302	[shares] 1,33,302	[shares] 10	[shares] 10
Percentage of total shares held at end of period	13.33%	13.33%	0.00%	0.00%
Total number of shares held at end of period	[shares] 1,33,302	[shares] 1,33,302	[shares] 10	[shares] 10
Percentage of total shares held at end of period	13.33%	13.33%	0.00%	0.00%

## Details of shareholding of promoters [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	G. L. Joshi		IMP Powers Ltd.	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2016 to 31/03/2017	31/03/2016
Total number of shares held at end of period	[shares] 10	[shares] 10	[shares] 7,74,678	[shares] 7,74,678
Percentage of total shares held at end of period	0.00%	0.00%	77.47%	77.47%
Percentage of change in shares held during year	0.00%		0.00%	
Details of shareholding of promoters [Abstract]				
Details of shareholding of promoters [LineItems]				
Shareholder's name	G. L. Joshi		IMP Powers Ltd.	
Total number of shares held at end of period	[shares] 10	[shares] 10	[shares] 7,74,678	[shares] 7,74,678
Percentage of total shares held at end of period	0.00%	0.00%	77.47%	77.47%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 10	[shares] 10	[shares] 7,74,678	[shares] 7,74,678
Percentage of total shares held at end of period	0.00%	0.00%	77.47%	77.47%
Total number of shares held at end of period	[shares] 10	[shares] 10	[shares] 7,74,678	[shares] 7,74,678
Percentage of total shares held at end of period	0.00%	0.00%	77.47%	77.47%
Total number of shares held at end of period	[shares] 10	[shares] 10	[shares] 7,74,678	[shares] 7,74,678
Percentage of total shares held at end of period	0.00%	0.00%	77.47%	77.47%

## Details of shareholding of promoters [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	Ramniwas Ramdayal dhoot	
	01/04/2016 to 31/03/2017	31/03/2016
Total number of shares held at end of period	[shares] 2,000	[shares] 2,000
Percentage of total shares held at end of period	0.20%	0.20%
Percentage of change in shares held during year	0.00%	
Details of shareholding of promoters [Abstract]		
Details of shareholding of promoters [LineItems]		
Shareholder's name	Ramniwas Ramdayal dhoot	
Total number of shares held at end of period	[shares] 2,000	[shares] 2,000
Percentage of total shares held at end of period	0.20%	0.20%
Percentage of change in shares held during year	0.00%	
Total number of shares held at end of period	[shares] 2,000	[shares] 2,000
Percentage of total shares held at end of period	0.20%	0.20%
Total number of shares held at end of period	[shares] 2,000	[shares] 2,000
Percentage of total shares held at end of period	0.20%	0.20%
Total number of shares held at end of period	[shares] 2,000	[shares] 2,000
Percentage of total shares held at end of period	0.20%	0.20%

## Details of indebtedness of company [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Indebtedness [Axis]	Indebtedness [Member]		Secured loans excluding deposits [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2016 to 31/03/2017	31/03/2016
Details of indebtedness of company [Abstract]				
Details of indebtedness of company [LineItems]				
Changes in indebtedness [Abstract]				
Reduction in indebtedness	8,15,000		8,15,000	
Total changes in indebtedness	-8,15,000		-8,15,000	
Principal amount at end of financial year	1,31,000	9,46,000	1,31,000	9,46,000
Interest due but not paid at end of financial year	0	0	0	0
Interest accrued but not due at end of financial year	0	0	0	0
Total indebtedness at end of financial year	1,31,000	9,46,000	1,31,000	9,46,000

**Details of directors signing board report [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing board report [Axis]	ADITYA RAMNIWAS DHOOT
	<b>01/04/2016 to 31/03/2017</b>
Details of signatories of board report [Abstract]	
Details of directors signing board report [LineItems]	
Name of director signing board report [Abstract]	
First name of director	ADITYA
Middle name of director	RAMNIWAS
Last name of director	DHOOT
Designation of director	Managing Director
Director identification number of director	00057224
Date of signing board report	19/08/2017

**Details of shareholding pattern of top 10 shareholders [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Name of top 10 shareholder [Axis]	Top 1 shareholder [Member]		Top 2 shareholder [Member]	
	Cumulative shareholding during year [Member]		Cumulative shareholding during year [Member]	
Change in shareholding [Axis]	01/04/2016 to 31/03/2017	31/03/2016	01/04/2016 to 31/03/2017	31/03/2016
Total number of shares held at end of period	[shares] 2,000	[shares] 2,000	[shares] 45,000	[shares] 45,000
Percentage of total shares held at end of period	0.20%	0.20%	4.50%	4.50%
Total number of shares held at end of period	[shares] 2,000	[shares] 2,000	[shares] 45,000	[shares] 45,000
Percentage of total shares held at end of period	0.20%	0.20%	4.50%	4.50%
Total number of shares held at end of period	[shares] 2,000	[shares] 2,000	[shares] 45,000	[shares] 45,000
Percentage of total shares held at end of period	0.20%	0.20%	4.50%	4.50%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	RAMNIWAS DHOOT	RAMDAYAL	AJAY DHOOT	RAMNIWAS
Total number of shares held at end of period	[shares] 2,000	[shares] 2,000	[shares] 45,000	[shares] 45,000
Percentage of total shares held at end of period	0.20%	0.20%	4.50%	4.50%
Details of increase (decrease) in top 10 shareholders during year [TextBlock]	0		0	
Total number of shares held at end of period	[shares] 2,000	[shares] 2,000	[shares] 45,000	[shares] 45,000
Percentage of total shares held at end of period	0.20%	0.20%	4.50%	4.50%

**Details of shareholding pattern of top 10 shareholders [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Name of top 10 shareholder [Axis]	Top 3 shareholder [Member]		Top 4 shareholder [Member]	
	Cumulative shareholding during year [Member]		Cumulative shareholding during year [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2016 to 31/03/2017	31/03/2016
Change in shareholding [Axis]				
Total number of shares held at end of period	[shares] 45,000	[shares] 45,000	[shares] 1,33,302	[shares] 1,33,302
Percentage of total shares held at end of period	4.50%	4.50%	13.33%	13.33%
Total number of shares held at end of period	[shares] 45,000	[shares] 45,000	[shares] 1,33,302	[shares] 1,33,302
Percentage of total shares held at end of period	4.50%	4.50%	13.33%	13.33%
Total number of shares held at end of period	[shares] 45,000	[shares] 45,000	[shares] 1,33,302	[shares] 1,33,302
Percentage of total shares held at end of period	4.50%	4.50%	13.33%	13.33%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LinItems]				
Name of shareholder	ADITYA RAMNIWAS DHOOT		AJAY SAWHNEY	
Total number of shares held at end of period	[shares] 45,000	[shares] 45,000	[shares] 1,33,302	[shares] 1,33,302
Percentage of total shares held at end of period	4.50%	4.50%	13.33%	13.33%
Details of increase (decrease) in top 10 shareholders during year [TextBlock]	0		0	
Total number of shares held at end of period	[shares] 45,000	[shares] 45,000	[shares] 1,33,302	[shares] 1,33,302
Percentage of total shares held at end of period	4.50%	4.50%	13.33%	13.33%

**Details of shareholding pattern of top 10 shareholders [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

Name of top 10 shareholder [Axis]	Top 5 shareholder [Member]		Top 6 shareholder [Member]	
	Cumulative shareholding during year [Member]		Cumulative shareholding during year [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2016 to 31/03/2017	31/03/2016
Change in shareholding [Axis]				
Total number of shares held at end of period	[shares] 7,74,678	[shares] 7,74,678	[shares] 10	[shares] 10
Percentage of total shares held at end of period	77.47%	77.47%	0.00%	0.00%
Total number of shares held at end of period	[shares] 7,74,678	[shares] 7,74,678	[shares] 10	[shares] 10
Percentage of total shares held at end of period	77.47%	77.47%	0.00%	0.00%
Total number of shares held at end of period	[shares] 7,74,678	[shares] 7,74,678	[shares] 10	[shares] 10
Percentage of total shares held at end of period	77.47%	77.47%	0.00%	0.00%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LinItems]				
Name of shareholder	IMP Powers Ltd.		Deepak amritlal Shah	
Total number of shares held at end of period	[shares] 7,74,678	[shares] 7,74,678	[shares] 10	[shares] 10
Percentage of total shares held at end of period	77.47%	77.47%	0.00%	0.00%
Details of increase (decrease) in top 10 shareholders during year [TextBlock]	0		0	
Total number of shares held at end of period	[shares] 7,74,678	[shares] 7,74,678	[shares] 10	[shares] 10
Percentage of total shares held at end of period	77.47%	77.47%	0.00%	0.00%

**Details of shareholding pattern of top 10 shareholders [Table]**

..(4)

Unless otherwise specified, all monetary values are in INR

Name of top 10 shareholder [Axis]	Top 7 shareholder [Member]	
	Cumulative shareholding during year [Member]	
Change in shareholding [Axis]	01/04/2016 to 31/03/2017	31/03/2016
Total number of shares held at end of period	[shares] 10	[shares] 10
Percentage of total shares held at end of period	0.00%	0.00%
Total number of shares held at end of period	[shares] 10	[shares] 10
Percentage of total shares held at end of period	0.00%	0.00%
Total number of shares held at end of period	[shares] 10	[shares] 10
Percentage of total shares held at end of period	0.00%	0.00%
Details of shareholding pattern of top 10 shareholders [Abstract]		
Details of shareholding pattern of top 10 shareholders [LineItems]		
Name of shareholder	G. L. Joshi	
Total number of shares held at end of period	[shares] 10	[shares] 10
Percentage of total shares held at end of period	0.00%	0.00%
Details of increase (decrease) in top 10 shareholders during year [TextBlock]	0	
Total number of shares held at end of period	[shares] 10	[shares] 10
Percentage of total shares held at end of period	0.00%	0.00%

**Details of managerial personnels remuneration [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Managerial personnels remuneration [Axis]	Ajay Sawhney
	01/04/2016 to 31/03/2017
Details of managerial personnels remuneration [Abstract]	
Details of managerial personnels remuneration [LineItems]	
Name of managerial personnel	Ajay Sawhney
Ratio of remuneration of director to median of remuneration of employees for financial year	33

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2016 to 31/03/2017</b>
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	refer Director report ANNEXED
Disclosure relating to amounts if any which is proposed to carry to any reserves	refer Director report ANNEXED
Disclosures relating to amount recommended to be paid as dividend	refer Director report ANNEXED
Details regarding energy conservation	refer Director report ANNEXED
Details regarding technology absorption	refer Director report ANNEXED
Details regarding foreign exchange earnings and outgo	refer Director report ANNEXED
Disclosures in director's responsibility statement	refer Director report ANNEXED
Details of material changes and commitment occurred during period affecting financial position of company	refer Director report ANNEXED
Particulars of loans guarantee investment under section 186 [TextBlock]	r e f e r Director report ANNEXED
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	r e f e r Director report ANNEXED
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Details of statement indicating manner in which formal annual evaluation made by board of its performance and of its committees and individual directors [TextBlock]	r e f e r Directors R e p o r t  > annexed
Date of board of directors' meeting in which board's report referred to under section 134 was approved	20/05/2017
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (2) [See below]
Details of change in promoters shareholding [TextBlock]	r e f e r Directors annexed Report
Details of shareholding pattern of directors and key managerial personnel [TextBlock]	r e f e r Directors annexed Report
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	r e f e r Directors annexed Report
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	r e f e r Directors annexed Report
Disclosure of statement on development and implementation of risk management policy [TextBlock]	r e f e r Directors annexed Report
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	r e f e r Directors annexed Report
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	r e f e r Directors annexed Report
Disclosure of financial summary or highlights [TextBlock]	r e f e r Directors annexed Report
Disclosure of change in nature of business [TextBlock]	r e f e r Directors annexed Report
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	r e f e r Directors Report annexed
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	r e f e r Directors Report annexed
Details relating to deposits covered under chapter v of companies act [TextBlock]	r e f e r Directors annexed Report

Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	r e f e r Directors annexed	Report
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	r e f e r Directors annexed	Report
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	r e f e r Directors annexed	Report
Disclosure of contents of corporate social responsibility policy [TextBlock]	r e f e r Directors annexed	Report
Disclosure of appointment and remuneration of managerial personnels [TextBlock]	r e f e r Directors annexed	Report
Details of comparison of remuneration of key managerial personnels against performance of company [TextBlock]	r e f e r Directors annexed	Report
Details of variations in market capitalisation of company [TextBlock]	r e f e r Directors annexed	Report
Details of average percentile increase in salaries of employees other than managerial personnels in last financial year and its comparison with percentile increase in managerial remuneration [TextBlock]	r e f e r Directors annexed	Report
Details of comparison of each remuneration of key managerial personnels against performance of company [TextBlock]	r e f e r Directors annexed	Report
Details of key parameters for any variable component of remuneration availed by directors [TextBlock]	r e f e r Directors annexed	Report
Statement showing details of employees of company under rule 5(2) and (3) of companies appointment and remuneration of managerial personnels rules 2014 [TextBlock]	r e f e r Directors annexed	Report
Disclosure regarding issue of sweat equity shares [TextBlock]	r e f e r Directors annexed	Report
Details of sweat equity shares issued under clause (c) of sub rule (13) of rule (8) of companies share capital and debentures rules 2014 [TextBlock]	r e f e r Directors annexed	Report
Disclosure of voting rights not exercised directly by employees [TextBlock]	r e f e r Directors annexed	Report
Names of employees not exercised voting rights directly [TextBlock]	r e f e r Directors annexed	Report
Reasons for not voting directly [TextBlock]	r e f e r Directors annexed	Report
Name of person exercising voting rights directly [TextBlock]	r e f e r Directors annexed	Report
Resolutions on which votes casted by persons holding such voting power [TextBlock]	r e f e r Directors annexed	Report
Disclosure of equity shares with differential rights [TextBlock]	r e f e r Directors annexed	Report
Details of differential rights relating to voting rights and dividends [TextBlock]	r e f e r Directors annexed	Report
Details of change in control, if any, in company consequent to issue of equity shares with differential voting rights [TextBlock]	r e f e r Directors annexed	Report
Details of pre and post issue shareholding pattern along with voting rights [TextBlock]	r e f e r Directors Report annexed	
Disclosure of composition of audit committee and non-acceptance of any recommendation of audit committee along with reasons [TextBlock]	r e f e r Directors annexed	Report
Disclosure of policy formulated by nomination and remuneration committee relating to remuneration for directors, key managerial personnels and other employees [TextBlock]	r e f e r Directors annexed	Report
Disclosure of report concerns about unethical behaviour, actual or suspected fraud or violation of company's code of conduct or ethics policy [TextBlock]	r e f e r Directors annexed	Report

Disclosures relating to employee stock option scheme explanatory [TextBlock]	r e f e r Directors annexed	Report
Disclosures relating to employee stock purchase scheme explanatory [TextBlock]	r e f e r Directors annexed	Report
Number of meetings of board		4

## Textual information (1)

### Disclosure in board of directors report explanatory [Text Block]

#### BOARD'S REPORT

To,  
The Members,  
IMP ENERGY LIMITED

The Directors have pleasure in presenting the Annual Report of the Company and the Audited Financial Statements for the Financial Year ended March 31, 2017 .

Financial summary or highlights/performance of the Company :

The financial highlights of the Company are given below:

Particulars	2016-17	2015-16
Total Income	206175142	157284602
Less: Expenditure (before depreciation, interest and tax)	201899070	150377369
Net Profit for the year (before depreciation, interest and tax)	4276072	6907233
Less: Depreciation	705295	734052
Net Profit for the year (before tax)	3570777	6173181
Less:		
-Current Tax	1146195	1907513
-Deferred tax	-42825	-19634
Net Profit after Tax for the year	2467407	4285302

During the year under review, the total income has increased from Rs. 157284602 in the previous year to Rs. 206175142 resulting in an increase of 31.08% during the current year. However, the Profit before Tax has marginally decreased from Rs. 4285302 to Rs. 2467407 due to an increase in input cost and pressure on margins.

#### Dividend

With a view to conserve resources and maintain liquidity, your Board has decided not to recommend any dividend for the financial year 2016-17.

#### Reserves

The Board does not propose to carry any amounts to reserves.

Brief description of the Company's working during the year/State of Company's affairs

The Company sets up small hydro power plants of upto 5 MW capacity and does the entire EPC work. It is currently executing 3 such contracts. The Company expects to complete 3 hydro power projects in FY 17-18.

India has a target for renewable energy generation of 175 Gigawatt by 2022. Of the total 175 Gigawatt of renewable power capacity planned by the government in next 5 years, SHP would account for about 5 Gigawatt of planned capacity from currently less than such 20 MW of total SHP current capacity. Your Company expects on a conservative basis about 1000 less than 5 MW of SHP contracts to be tendered out in next 5 years. Each such entire contract including EPC value can be around Rs. 10 crore or more depending upon design and location. Your Company has created a niche in the segment and intends to capitalize on the demand.

#### Holding Company

The Company is the subsidiary of IMP Powers Limited, the Holding Company.

Change in the nature of business, if any

There was no change in the nature of business.

Material changes and commitments, if any, affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate and the date of the Report

No material changes have occurred subsequent to the close of the financial year of the Company to which the financial statement relates and the date of the Report.

Details of significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and the Company's operations in future

There are no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and the Company's operations in future.

Details of Subsidiary/Joint Ventures/Associate Companies

The Company did not have any Subsidiary Company/Joint Venture/Associate Company during the year under review.

Deposits

During the year, the Company has not accepted any Deposits falling within the purview of Chapter V of the Companies Act, 2013 and Rules made there under.

Auditors

M/s. Milwani Associates, Chartered Accountants, Mumbai retiring Auditors, does not offer them for re-appointment. Further the Board in their meeting held on August 19, 2017 decided to appoint M/s. V.S. Somani & Co. , Chartered Accountants, who has given their consent to act as Statutory Auditors and being eligible to appoint. Members are requested to appoint the auditors and to fix their remuneration.

M/s. V.S. Somani & Co. , have furnished a certificate in terms of the Companies (Audit and Auditors) Rules, 2014 and confirmed their eligibility in terms of Section 141 and all other applicable provisions of the Act, read with the applicable rules thereto.

Auditor's Report

There are no qualifications, reservation or adverse remark or disclaimer made by the Auditors in their report and therefore, there are no further explanations to be provided for in this Report.

Extract of the Annual Return

In accordance with Section 134(3)(a) of the Companies Act, 2013, an extract of the Annual Return in Form MGT – 9 is appended as Annexure of the Board's Report.

Conservation of energy, technology absorption and foreign exchange earnings and outgo

The particulars as prescribed under sub-section (3)(m) of Section 134 of the Companies Act, 2013, read with the Companies (Accounts) Rules, 2014 are as follows:

Conservation of energy : NIL

Technology absorption: NIL

Foreign exchange earnings and outgo: NIL

Directors and Key Managerial Personnel

A) Changes in Directors and Key Managerial Personnel

Shri Ajay R Dhoot (DIN: 00210424), who is liable to retire by rotation at the ensuing Annual General Meeting and being eligible, seeks re-appointment pursuant to Section 152 of the Companies Act, 2013.

There were no changes in Directors or Key Managerial Person by way of appointment, re-designation, death or disqualification, variation made or withdrawn.

Number of meetings of the Board of Directors

The Board of Directors met four (4) times during the financial year. The intervening gap between any two meetings was not more than 120 days as prescribed by the Companies Act, 2013. Details of dates of Board meetings are as under:

Sr. No.	Type of Meeting	Date
	Board Meeting	May 27, 2016
	Board Meeting	August 12, 2016
	Board Meeting	November 10, 2016
	Board Meeting	February 14, 2017

Particulars of loans, guarantees or investments under section 186

During the year under review, the Company has not provided any loans, made investments, gave guarantees or subscribed/purchased securities under Section 186 of the Companies Act, 2013.

Particulars of contracts or arrangements with related parties:

The particulars of every contract or arrangement entered into by the Company with related parties referred to in sub-section (1) of Section 188 of the Companies Act, 2013 including transactions entered at arms' length under third proviso, hence Form No. AOC -2, is not applicable.

Directors' Responsibility Statement

As stipulated under clause ( c ) of sub-section ( 3 ) of Section 134 of the Companies Act, 2013, your Directors subscribe to the Directors Responsibility Statement and state that:

in preparation of the annual accounts, the applicable accounting standards had been followed and there are no material departures from them;

the Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit and loss of the Company for that period;

the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

the Directors had prepared the annual accounts on a going concern basis; and

the Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Disclosure under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

Pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, your Directors state that during the year under review there were no cases filed/pending .

General

Your Directors state that no disclosure or reporting is required in respect of the following items as there were no transactions on these items during the year under review:

Issue of equity shares with differential rights as to dividend, voting or otherwise.

Issue of shares (including sweat equity shares) to employees of the Company under any scheme.

Acknowledgements

The Directors express their deep gratitude for the co-operation and support extended to your Company by its customers, suppliers, bankers and various government agencies. Your Directors also place on record the commitment and involvement of the employees at all levels and looks forward to their continued co-operation.

The Directors are also thankful to the members for their continued support to the Company.

For and on Behalf of Board of Directors

Aaditya R Dhoot

Managing Director

Place: Mumbai

Date: August 19, 2017

Annexure 'A'

Extract of Annual Return:

Form MGT-9

(Pursuant to Section 92(3) of the Companies Act, 2013 and Rule 12(1) of the Companies Management and Administration) Rules, 2014)

**REGISTRATION AND OTHER DETAILS**

i. CIN	U45209MH2012PLC226580
ii. Registration Date	February 3, 2012
iii. Name of the Company	IMP Energy Ltd.
iv. Category/ Sub-category of the Company	Company Limited by shares/Indian Non-Government Company
v. Address of the Registered Office, Corporate Address and contact details	35/C, Popular Press Building, 2 nd Floor, PT M.M. Malviya Road, Tardeo, Mumbai- 400 034. 022-23539180-85 022-23539186-87
vi. Whether listed Company Yes/ No	No
vii Name, Address and contact details of Registrar and Share Transfer Agents of the Company	Not Applicable

**PRINCIPLE BUSINESS ACTIVITIES OF THE COMPANY**

The Company is engaged in complete EPC work of small Hydro Power business. The Company sets up small hydro power plants of upto 5 MW capacity and does the entire EPC work.

**PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES:**

IMP Powers Ltd. is the Holding Company as defined under Section 2(46) of the Companies Act, 2013.

**IV. SHAREHOLDING PATTERN (Equity Share Capital break-up as percentage of Total Equity):**

Category-wise Shareholding:

Category of Shareholders	No. of Shares held at the beginning of the year 01.04.2016		No. of Shares held at the beginning of the year 31.03.2017		% change during the year			
	Demat	Physical	Demat	Physical	Demat	Physical	Total	% of Total Shares
Promoters								
Indian								
Individuals/ Hindu Undivided Family	-		225302		225302	22.53	225302	225302 22.53 -
Central Govt.	-		-		-	-	-	- - - -

State Govt.	-	-	-	-	-	-	-	-	-
Bodies Corp	-	774678	774678	77.47		774678	774678	77.47	-
Bank/ FI	-	-	-	-		-	-	-	-
Any Other	-	-	-	-		-	-	-	-
Sub-total (A)(1)	-	999980	999980	100.00		999980	999980	100.00	-
Foreign									
NRI/Individuals/ Hindu Undivided Family	-	-	-	-	-	-	-	-	-
Other-	-	-	-	-	-	-	-	-	-
Individuals	-	-	-	-	--	-	-	-	-
Bodies Corp	-	-	-	-	-	-	-	-	-
Bank/ FI	-	-	-	-	-	-	-	-	-
Any Other	-	-	-	-	-	-	-	-	-
Sub-total (A)(2)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Shareholding									
Mutual Funds	-	-	-	-	-	-	-	-	-
Banks/ FI	-	-	-	-	-	-	-	-	-
Central Govt.	-	-	-	-	-	-	-	-	-
State Govt.	-	-	-	-	-	-	-	-	-
Venture Capital Funds	-	-	-	-	-	-	-	-	-
Insurance Companies	-	-	-	-	-	-	-	-	-
FII's	-	-	-	-	-	-	-	-	-

Foreign Venture Capital Funds	-	-	-	-	-	-	-	-	-
Others (specify)	-	-	-	-	-	-	-	-	-
Sub-total (B)(1)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. Non- Institutions</b>									
Bodies Corporate	-	-	-	-	-	-	-	-	-
Indian									
Overseas	-	-	-	-	-	-	-	-	-
Individuals									
Individual shareholders holding nominal share capital up to Rs 1 lakh	-	20	20	-	-	20	20	-	-
Individual shareholders holding nominal share capital in excess of Rs. 1 lakh.	-	-	-	-	-	-	-	-	-
Clearing Members	-	-	-	-	-	-	-	-	-
NRI's	-	-	-	-	-	-	-	-	-
Sub-total (B)(2)	0.00	20	20	0.00	0.00	20	20	0.00	0.00
Total Public Shareholding (B)= (B)(1)+(B)(2)	-	-	-	-	-	-	-	-	-
Shares held by Custodians ADR's and GDR's	-	-	-	-	-	-	-	-	-
<b>GRAND TOTAL (A)+(B)+(C)</b>		<b>1000000</b>	<b>1000000</b>	<b>100.00</b>		<b>1000000</b>	<b>1000000</b>	<b>100.00</b>	<b>-</b>

Shareholding of Promoters:

Sr. no.	Shareholders	Shareholding at the beginning of the year	Shareholding at the end of the year

Name	01.04.2016	31.03.2017				
No. of Shares	% of total shares of the Co.	% of Shares Pledged/ encumbered to the total shares	No. of Shares	% of total shares of the Co.	% of Shares Pledged/ encumbered to the total shares	% Change in Shareholding during the Year
1. Shri Ramniwas R Dhoot			2,000	0.20	- 2,000	0.20 - -
2. Shri Ajay R Dhoot			45,000	4.50	- 45,000	4.50 - -
3. Shri Aaditya R Dhoot			45,000	4.50	- 45,000	4.50 - -
4. Shri Ajay Sawhney			133,302	13.33	- 133,302	13.33 - -
5. IMP Powers Ltd.			774,678	77.47	- 774,678	77.47 - -
6. Shri Deepak Shah			10	-	- 10	- - -
7. Shri G. L. Joshi			10	-	- 10	- - -

## Change in Promoter's Shareholding (Please specify, if there is no change)

Sr. No.	Shareholding at the beginning of the year 01.04.2016	Cumulative Shareholding during the year	No. of Shares	% of total Shares of the Company
At the beginning of the Year	10,000,000	10,000,000	1,000,000	-
Date wise Increase/ decrease in Promoters Shareholding during the year specifying the reasons for increase/ decrease(eg. Allotment/ transfer/ bonus/ sweat equity etc.)	-	-	-	-
At the end of the Year	10,000,000	10,000,000	1,000,000	-

## Shareholding Pattern of Top ten Shareholders (other than Directors, Promoters and Holders of ADRs and GDRs)

Sr. No.	For each of the Top 10 Shareholders	Shareholding at the beginning of the year 01.04.2016	Date wise Increase/ Decrease in Shareholding during the year	Cumulative Shareholding during the year	Shareholding at the end of the year as on 31.03.2017
No. of	% of total		% of total shares of the	% of total shares of	No. of % of total

Shares shares of the Co.	No. of Shares	Co.	No. of Shares	the Co.	Shares shares of the Co.
-	-	-	-	-	-

**Shareholding of Directors and Key Managerial Personnels:**

Sr. No.	For each of the Directors and Key Managerial Personnels		Shareholding at the beginning of the year 01.04.2016	Date wise Increase/ Decrease in Shareholding during the year	Cumulative Shareholding during the year	Shareholding at the end of the year as on 31.03.2017		
	No. of Shares	% of total shares of the Co.	No. of Shares	% of total shares of the Co.	No. of Shares	% of total shares of the Co.	% of total shares of the Co.	
1.	Shri Ramniwas R Dhoot (Chairman)		2,000	0.20	- - 2,000	0.20	2,000	0.20
2.	Shri Ajay R Dhoot, Director		45,000	4.50	- - 45,000	4.50	45,000	4.50
3.	Shri Aaditya R Dhoot (Managing Director)		45,000	4.50	- - 45,000	4.50	45,000	4.50
4.	Shri Ajay Sawhney		133,302	13.33	- - 133,302	13.33	133,302	13.33

**INDEBTEDNESS:**

 Indebtedness of the Company including interest outstanding / accrued but not due for payment  
 (Rs. in Lacs)

Indebtedness at the beginning of the Financial Year	Secured Loans excluding deposits	Unsecured Loans	Deposit	Total Indebtedness
(i) Principal Amount	9.46	Nil	Nil	9.46
(ii) Interest due but not paid	Nil	Nil	Nil	Nil
(iii) Interest accrued but not due	Nil	Nil	Nil	Nil
Total (i+ii+iii)	9.46	Nil	Nil	9.46
Change in Indebtedness during the financial year				

Addition	Nil	Nil	Nil	Nil
Reduction	-8.15	Nil	Nil	-8.15
Net Change	-8.15	Nil	Nil	-8.15
Indebtedness at the end of the Financial Year				
(i) Principal Amount	1.31	Nil	Nil	1.31
(ii) Interest due but not paid	Nil	Nil	Nil	Nil
(iii) Interest accrued but not due	Nil	Nil	Nil	Nil
Total (i+ii+iii)	1.31	Nil	Nil	1.31

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL:

A. Remuneration of Whole-time Directors (Rs. In Lacs)

Sr. No.	Particulars of Remuneration	Shri Ajay Sawhney	Total Amount
1.	Gross Salary		
a)	Salary as per provisions contained in Section 17(1) of the Income-tax Act, 1961.	33.00	33.00
b)	Value of perquisites u/s 17(2) of the Income-tax Act, 1961	-	-
c)	Profits in lieu of salary u/s 17(3) of the Income-tax Act, 1961	-	-
2.	Stock Option	-	-
	Sweat Equity	-	-
	Commission - As % of profit - Others, specify	-	-
	Others, please specify Provident Fund (Co's Contribution), Superannuation (Exempted Portion), Medical Reimbursement (Exempted)	-	-

Total Remuneration	33.00	33.00
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Remuneration is well within the overall ceiling as per the Companies Act, 2013.

Remuneration to Other Directors

Sr. No.	Particulars	Fees for attending Board/ Committee Meetings	Commission	Others, please specify	Total Amount
-	-	-	-	-	-
Total Managerial Remuneration					

Remuneration to Key Managerial Personnel other than MD/ Manager/ WTD:

Sr. No	Particulars of Remuneration	Total Amount
1.	Gross Salary	- -
a)	Salary as per provisions contained in Section 17(1) of the Income-tax Act, 1961.	- -
b)	Value of perquisites u/s 17(2) of the Income-tax Act, 1961	- -
c)	Profits in lieu of salary u/s 17(3) of the Income-tax Act, 1961	- -
2.	Stock Option	- -
3.	Sweat Equity	- -
4.	Commission - As % of profit - Others, specify	- -
5.	Others, please specify Provident Fund (Co's Contribution), Superannuation (Exempted Portion), Medical Reimbursement (Exempted)	- -

VI. PENALTIES/PUNISHMENT/COMPOUNDING OF OFFENCES

Type	Section of the Companies Act	Brief Description	Details of Penalty/ Punishment/ Compounding fees imposed	Authority (RD/ NCLT/Court)	Appeal made if any (give details)
A. COMPANY					
		Penalty	Punishment	Compounding	None
B. DIRECTORS					
		Penalty	Punishment	Compounding	None
C. OTHER OFFICERS IN DEFAULT					
		Penalty	Punishment	Compounding	None

For and on Behalf of Board of Directors

Aaditya R Dhoot

Managing Director

Place: Mumbai

Date: August 19, 2017

## Textual information (2)

### Disclosure of extract of annual return as provided under section 92(3) [Text Block]

Annexure 'A'

Extract of Annual Return:

Form MGT-9

(Pursuant to Section 92(3) of the Companies Act, 2013 and Rule 12(1) of the Companies Management and Administration) Rules, 2014)

#### REGISTRATION AND OTHER DETAILS

i. CIN	U45209MH2012PLC226580
ii. Registration Date	February 3, 2012
iii. Name of the Company	IMP Energy Ltd.
iv. Category/ Sub-category of the Company	Company Limited by shares/Indian Non-Government Company
v. Address of the Registered Office, Corporate Address and contact details	35/C, Popular Press Building, 2nd Floor, PT M.M. Malviya Road, Tardeo, Mumbai- 400 034. 022-23539180-85 022-23539186-87
vi. Whether listed Company Yes/ No	No
vii Name, Address and contact details of Registrar and Share Transfer Agents of the Company	Not Applicable

#### PRINCIPLE BUSINESS ACTIVITIES OF THE COMPANY

The Company is engaged in complete EPC work of small Hydro Power business. The Company sets up small hydro power plants of upto 5 MW capacity and does the entire EPC work.

#### PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES:

IMP Powers Ltd. is the Holding Company as defined under Section 2(46) of the Companies Act, 2013.

#### IV. SHAREHOLDING PATTERN (Equity Share Capital break-up as percentage of Total Equity):

Category-wise Shareholding:

Category of Shareholders	No. of Shares held at the beginning of the year 01.04.2016		No. of Shares held at the beginning of the year 31.03.2017		% change during the year	% of Total Shares
	Physical	Total	Physical	Total		
Demat						

Promoters									
Indian									
Individuals/ Hindu Undivided Family	-	225302	225302	22.53		225302	225302	22.53	-
Central Govt.	-	-	-	-		-	-	-	-
State Govt.	-	-	-	-		-	-	-	-
Bodies Corp	-	774678	774678	77.47		774678	774678	77.47	-
Bank/ FI	-	-	-	-		-	-	-	-
Any Other	-	-	-	-		-	-	-	-
Sub-total (A)(1)	-	999980	999980	100.00		999980	999980	100.00	-
Foreign									
NRI/Individuals/ Hindu Undivided Family	-	-	-	-	-	-	-	-	-
Other-	-	-	-	-	-	-	-	-	-
Individuals	-	-	-	-	--	-	-	-	-
Bodies Corp	-	-	-	-	-	-	-	-	-
Bank/ FI	-	-	-	-	-	-	-	-	-
Any Other	-	-	-	-	-	-	-	-	-
Sub-total (A)(2)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Shareholding									
Mutual Funds	-	-	-	-	-	-	-	-	-
Banks/ FI	-	-	-	-	-	-	-	-	-
Central Govt.	-	-	-	-	-	-	-	-	-
State Govt.	-	-	-	-	-	-	-	-	-

Venture Capital Funds	-	-	-	-	-	-	-	-	-
Insurance Companies	-	-	-	-	-	-	-	-	-
FII's	-	-	-	-	-	-	-	-	-
Foreign Venture Capital Funds	-	-	-	-	-	-	-	-	-
Others (specify)	-	-	-	-	-	-	-	-	-
Sub-total (B)(1)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. Non- Institutions</b>									
Bodies Corporate	-	-	-	-	-	-	-	-	-
Indian									
Overseas	-	-	-	-	-	-	-	-	-
Individuals									
Individual shareholders holding nominal share capital up to Rs 1 lakh	-	20	20	-	-	20	20	-	-
Individual shareholders holding nominal share capital in excess of Rs. 1 lakh.	-	-	-	-	-	-	-	-	-
Clearing Members	-	-	-	-	-	-	-	-	-
NRI's	-	-	-	-	-	-	-	-	-
Sub-total (B)(2)	0.00	20	20	0.00	0.00	20	20	0.00	0.00
Total Public Shareholding (B)= (B)(1)+(B)(2)	-	-	-	-	-	-	-	-	-
Shares held by Custodians ADR's and GDR's	-	-	-	-	-	-	-	-	-

GRAND TOTAL (A)+(B)+(C)	1000000	1000000	100.00	1000000	1000000	100.00	-
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## Shareholding of Promoters:

Sr. no.	Shareholders Name	Shareholding at the beginning of the year 01.04.2016	Shareholding at the end of the year 31.03.2017	No. of Shares	% of total shares of the Co.	% of Shares Pledged/ encumbered to the total shares	No. of Shares	% of total shares of the Co.	% of Shares Pledged/ encumbered to the total shares	% Change in Shareholding during the Year
1.	Shri Ramniwas R Dhoot		2,000		0.20	-	2,000		0.20	- -
2.	Shri Ajay R Dhoot		45,000		4.50	-	45,000		4.50	- -
3.	Shri Aaditya R Dhoot		45,000		4.50	-	45,000		4.50	- -
4.	Shri Ajay Sawhney		133,302		13.33	-	133,302		13.33	- -
5.	IMP Powers Ltd.		774,678		77.47	-	774,678		77.47	- -
6.	Shri Deepak Shah		10		-	-	10		-	- -
7.	Shri G. L. Joshi		10		-	-	10		-	- -

## Change in Promoter's Shareholding (Please specify, if there is no change)

Sr. No.	Shareholding at the beginning of the year 01.04.2016	Cumulative Shareholding during the year	No. of Shares	% of total Shares of the Company
At the beginning of the Year	10,000,000	10,000,000	1,000,000	-
Date wise Increase/ decrease in Promoters Shareholding during the year specifying the reasons for increase/ decrease(eg. Allotment/ transfer/ bonus/ sweat equity etc.)	-	-	-	-
At the end of the Year	10,000,000	10,000,000	1,000,000	-

## Shareholding Pattern of Top ten Shareholders (other than Directors, Promoters and Holders of ADRs and GDRs)

Sr. No.	For each of the Top 10 Shareholders	Shareholding at the beginning of the year 01.04.2016	Date wise Increase/ Decrease in Shareholding during the year	Cumulative Shareholding during the year	Shareholding at the end of the year as on 31.03.2017
No. of Shares	% of total shares of the Co.	No. of Shares	% of total shares of the Co.	No. of Shares	% of total shares of the Co.
-	-	-	-	-	-

**Shareholding of Directors and Key Managerial Personnels:**

Sr. No.	For each of the Directors and Key Managerial Personnels	Shareholding at the beginning of the year 01.04.2016	Date wise Increase/ Decrease in Shareholding during the year	Cumulative Shareholding during the year	Shareholding at the end of the year as on 31.03.2017			
No. of Shares	% of total shares of the Co.	No. of Shares	% of total shares of the Co.	No. of Shares	% of total shares of the Co.			
1.	Shri Ramniwas R Dhoot (Chairman)		2,000	0.20	- - 2,000	0.20	2,000	0.20
2.	Shri Ajay R Dhoot, Director		45,000	4.50	- - 45,000	4.50	45,000	4.50
3.	Shri Aaditya R Dhoot (Managing Director)		45,000	4.50	- - 45,000	4.50	45,000	4.50
4.	Shri Ajay Sawhney		133,302	13.33	- - 133,302	13.33	133,302	13.33

**INDEBTEDNESS:**

 Indebtedness of the Company including interest outstanding / accrued but not due for payment  
 (Rs. in Lacs)

Indebtedness at the beginning of the Financial Year	Secured Loans excluding deposits	Unsecured Loans	Deposit	Total Indebtedness
(i) Principal Amount	9.46	Nil	Nil	9.46
(ii) Interest due but not paid	Nil	Nil	Nil	Nil

(iii) Interest accrued but not due	Nil	Nil	Nil	Nil
Total (i+ii+iii)	9.46	Nil	Nil	9.46
Change in Indebtedness during the financial year				
Addition	Nil	Nil	Nil	Nil
Reduction	-8.15	Nil	Nil	-8.15
Net Change	-8.15	Nil	Nil	-8.15
Indebtedness at the end of the Financial Year				
(i) Principal Amount	1.31	Nil	Nil	1.31
(ii) Interest due but not paid	Nil	Nil	Nil	Nil
(iii) Interest accrued but not due	Nil	Nil	Nil	Nil
Total (i+ii+iii)	1.31	Nil	Nil	1.31

## VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL:

## A. Remuneration of Whole-time Directors (Rs. In Lacs)

Sr. No.	Particulars of Remuneration	Shri Ajay Sawhney	Total Amount
1.	Gross Salary		
a)	Salary as per provisions contained in Section 17(1) of the Income-tax Act, 1961.	33.00	33.00
b)	Value of perquisites u/s 17(2) of the Income-tax Act, 1961	-	-
c)	Profits in lieu of salary u/s 17(3) of the Income-tax Act, 1961	-	-
2.	Stock Option	-	-
	Sweat Equity	-	-

Commission	-	-
- As % of profit		
- Others, specify		
Others, please specify		
Provident Fund (Co's Contribution),	-	-
Superannuation (Exempted Portion),		
Medical Reimbursement (Exempted)		
Total Remuneration	33.00	33.00

Remuneration is well within the overall ceiling as per the Companies Act, 2013.

Remuneration to Other Directors

Sr. No.	Particulars	Fees for attending Board/ Committee Meetings	Commission	Others, please specify	Total Amount
-		-	-	-	-
Total Managerial Remuneration					

Remuneration to Key Managerial Personnel other than MD/ Manager/ WTD:

Sr. No	Particulars of Remuneration	Total Amount
1.	Gross Salary	- -
a)	Salary as per provisions contained in Section 17(1) of the Income-tax Act, 1961.	- -
b)	Value of perquisites u/s 17(2) of the Income-tax Act, 1961	- -
c)	Profits in lieu of salary u/s 17(3) of the Income-tax Act, 1961	- -
2.	Stock Option	- -
3.	Sweat Equity	- -
4.	Commission	- -
	- As % of profit	
	- Others, specify	

5.	Others, please specify Provident Fund (Co's Contribution), Superannuation (Exempted Portion), Medical Reimbursement (Exempted)	- -
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**VI. PENALTIES/PUNISHMENT/COMPOUNDING OF OFFENCES**

Type	Section of the Companies Act	Brief Description	Details of Penalty/ Punishment/ Compounding fees imposed	Authority (RD/ NCLT/Court)	Appeal made if any (give details)
<b>A. COMPANY</b>					
		Penalty Punishment Compounding			None
<b>B. DIRECTORS</b>					
		Penalty Punishment Compounding			None
<b>C. OTHER OFFICERS IN DEFAULT</b>					
		Penalty Punishment Compounding			None

For and on Behalf of Board of Directors

Aaditya R Dhoot

Managing Director

Place: Mumbai

Date: August 19, 2017

## [400200] Disclosures - Auditors report

**Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]
	<b>01/04/2016 to 31/03/2017</b>
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]	
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]	
Disclosure in auditors report relating to fixed assets	refer Auditors report annexed
Disclosure relating to quantitative details of fixed assets	refer Auditors report annexed
Disclosure relating to physical verification and material discrepancies of fixed assets	refer Auditors report annexed
Disclosure relating to title deeds of immovable properties	refer Auditors report annexed
Disclosure in auditors report relating to inventories	refer Auditors report annexed
Disclosure in auditors report relating to loans	refer Auditors report annexed
Disclosure about loans granted to parties covered under section 189 of companies act	refer Auditors report annexed
Disclosure relating to terms and conditions of loans granted	refer Auditors report annexed
Disclosure regarding receipt of loans granted	refer Auditors report annexed
Disclosure regarding terms of recovery of loans granted	refer Auditors report annexed
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	refer Auditors report annexed
Disclosure in auditors report relating to deposits accepted	refer Auditors report annexed
Disclosure in auditors report relating to maintenance of cost records	refer Auditors report annexed
Disclosure in auditors report relating to statutory dues [TextBlock]	refer Auditors report annexed
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	refer Auditors report annexed
Disclosure relating to disputed statutory dues [TextBlock]	refer Auditors report annexed
Disclosure in auditors report relating to default in repayment of financial dues	refer Auditors report annexed
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	refer Auditors report annexed
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	refer Auditors report annexed
Disclosure in auditors report relating to managerial remuneration	refer Auditors report annexed
Disclosure in auditors report relating to Nidhi Company	refer Auditors report annexed
Disclosure in auditors report relating to transactions with related parties	refer Auditors report annexed
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	refer Auditors report annexed
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	refer Auditors report annexed
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	refer Auditors report annexed

**Details regarding auditors [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Auditors [Axis]	1
	<b>01/04/2016 to 31/03/2017</b>
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Individual
Name of audit firm	Milwani Associates
Name of auditor signing report	MILWANI RAKESH KISHINCHAND
Firms registration number of audit firm	10640SW
Membership number of auditor	036099
Address of auditors	18, Bagaria House, 1st Floor, 31/33, Dr.M B Velkar Lane, Marine Lines East, Mumbai - 400002
Permanent account number of auditor or auditor's firm	AAEPM6382K
SRN of form ADT-1	Z99999999
Date of signing audit report by auditors	20/05/2017
Date of signing of balance sheet by auditors	20/05/2017

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2016 to 31/03/2017</b>
Disclosure in auditor's report explanatory [TextBlock]	Textual information (3) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

## Textual information (3)

### Disclosure in auditor's report explanatory [Text Block]

#### INDEPENDENT AUDITOR'S REPORT

#### TO THE MEMBERS OF IMP ENERGY LIMITED

##### Report on the Standalone Financial Statements

We have audited the accompanying standalone financial statements of M/s IMP Energy Limited ("the Company"), which comprise the Balance Sheet as at 31 st March, 2017, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.

##### Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

##### Auditor's Responsibility

Our responsibility is to express an opinion on these Standalone Financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

##### Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31 st March, 2017, and its profit/loss and its cash flows for the year ended on that date.

##### Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of section 143(11) of the Act, we give in the Annexure A, a statement on the matters specified in the paragraph 3 and 4 of the order

2. As required by Section 143(3) of the Act, we report that:

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books

The accounts of the branch offices of the Company have been audited by us under Section 143(8) of the Act and have been properly dealt with by us in preparing this report.

The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account and with the accounts of the branches

In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

On the basis of the written representations received from the directors as on 31 st March, 2017, taken on record by the Board of Directors, none of the directors is disqualified as on 31 st March, 2017 from being appointed as a director in terms of Section 164 (2) of the Act. with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in “Annexure B”; and  
With respect to the other matters to be included in the Auditor’s Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:  
The Company does not have any pending litigations which would impact its financial position .  
The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.  
There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.  
The Company has provided requisite disclosures in its financial statements as to dealings in Specified Bank Notes during the period from November 08, 2016 to December 30, 2016 and these are in accordance with the books of accounts maintained by the Company. Refer Note 1.15 to the financial statements.

Place: Mumbai  
Dated: May 20, 2017

( CA Rakesh K Milwani)  
Membership No. 036099  
Proprietor: MILWANI ASSOCIATES  
CHARTERED ACCOUNTANTS  
Firm Regn. No. 106405W

#### Annexure – A to Independent Auditors’ Report

Referred to in Paragraph 9 of the Independent Auditors’ Report of even date on the financial statement as of and for the year ended March 31 st , 2017.

In respect of Fixed Assets:

The Company has maintained proper records showing full particulars including quantitative details and situation of fixed assets on the basis of available information.

As explained to us, all the assets have been physically verified by the management in a phased periodical manner, which in our opinion is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification. According to the information and explanation given to us and on the basis of our examination of the records of the Company, the Company does not have any immovable property in its name and therefore the said clause is not applicable.

In respect of Inventories:

The physical verification of inventory has been conducted at reasonable intervals by the management.

As per information and explanation given to us and in our opinion, the procedures of physical verification of inventory followed by the management are reasonable and adequate in relation to the size of the company and the nature of its business.

In our opinion, the company has maintained proper records of inventory. The discrepancies between physical stock and the book stock were not material and have been properly dealt with in the books of accounts.

In respect of the loans, secured or unsecured, granted by the company to/from companies, firms, limited liability partnership or other parties covered in the register maintained under section 189 of the Companies Act, 2013.

The Company has not granted loans, secured or unsecured to companies, firms, limited liability partnership or other parties covered in the register maintained under Section 189 of Companies Act, 2013. Hence we express our inability to give our comments on loan receipts or principal interest or steps taken for recovery of overdue amount of principal and interest.

In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Act, with respect to loans and investments made.

According to information and explanations provided to us, the company has not obtained deposit from public as defined according to the provisions of Section 73 to 76 of the Companies Act, 2013 and the Rules framed there under.

The company is maintaining the cost accounting records as prescribed by the Central Government under Section 148(1) of the Companies Act 2013 for the Company.

In respect of Statutory Dues:

According to information and explanations given to us and the records of the Company examined by us, in our opinion, the Company is generally regular in depositing the undisputed statutory dues , including Income Tax , Sales Tax, Service Tax, Value Added Tax, Cess and other material statutory dues, as applicable, with the appropriate authorities. As explained to us, the Company did not have any dues on account of Provident Fund, Employees’ State Insurance, Customs Duty, Excise Duty .

According to the information and explanations given to us, no undisputed amounts payable in respect of income tax, sales tax, service tax, value added tax, cess and other material statutory dues were in arrears as at March 31 st , 2017 for a period of more than six months from the date they became payable.

According to the information and explanations given to us and based on the records of the company examined by us, there are no dues of income tax, sales tax, service tax and value added tax which have not been deposited on account of any disputes .

No Amount was required to be transferred to investor education and protection fund in accordance with the relevant provisions of the Companies Act and rules made there under, during the year under audit .

The Company has been registered for a period of more than five years we therefore no comments regarding the accumulated losses being or not being more than 50% of its net worth in the current or immediately preceding financial year.

As per our examination and according to the information and explanation given to us, the Company has not defaulted in the repayment of dues to financial institutions or bank during the year under the Audit .

On the basis of the information and explanation given to us, the Company has not given corporate guarantee for loans taken by others from the banks or the financial institutions. We therefore are unable to comment on the terms and the conditions thereof being or not being prima facie prejudicial to the interest of the Company.

The company has not raised any money via initial public offer or by way of further public offer or new term loans. The term loans outstanding at the beginning of the year have been applied for the purpose for which they were raised. No fresh term Loan has been obtained by the Company during the Financial Year so far as it appears in accordance with the information & Explanation provided to us and on the basis of our examination of the records of the Company.

According to the information and explanations given to us, we have neither come across any instance of material fraud on or by the Company by its officers or employees , noticed or reported during the year, nor have we been informed of any such case by the Management .

As per the Notification No.G.S.R. 463 (E) dated June 05, 2015 the provision of section 197 r.w. Schedule V of the Act is not applicable to the Company. Accordingly, para 3(xi) of the order is not applicable.

In our opinion, the company is not a Nidhi Company. Accordingly, paragraph 3(xii) of the Order is not applicable.

According to the information and explanations provided to us, and based on our examination of the records of the Company, all transactions with the related parties are in compliance with Section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.

According to the information and explanations provided to us, the company has made not made preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review.

According to the information and explanations provided to us, and based on our examination of the records of the Company, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

Place: Mumbai

Dated: May 20, 2017

( CA Rakesh K Milwani)  
Membership No. 036099  
Proprietor: MILWANI ASSOCIATES  
CHARTERED ACCOUNTANTS  
Firm Regn. No. 106405W

#### Annexure – B to Independent Auditors' Report

Referred to in Paragraph 10(f) of the Independent Auditors' Report of even date on the financial statement as of and for the year ended March 31 st , 2017.

#### Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of IMP Energy Limited ("the Company") as of March 31 st , 2017 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

#### Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

#### Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

**Meaning of Internal Financial Controls over Financial Reporting**

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and

provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

**Inherent Limitations of Internal Financial Controls over Financial Reporting**

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

**Opinion**

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2017, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India.

Place: Mumbai

Dated: May 20, 2017

( CA Rakesh K Milwani)  
 Membership No. 036099  
 Proprietor: MILWANI ASSOCIATES  
 CHARTERED ACCOUNTANTS  
 Firm Regn. No. 106405W

**[400500] Disclosures - Secretarial audit report**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2016 to 31/03/2017</b>
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No
Whether secretarial audit report has been qualified or has any observation or other remarks	No

**[100100] Balance sheet**

Unless otherwise specified, all monetary values are in INR

	31/03/2017	31/03/2016	31/03/2015
Balance sheet [Abstract]			
Equity and liabilities [Abstract]			
Shareholders' funds [Abstract]			
Share capital	1,00,00,000	1,00,00,000	
Reserves and surplus	1,30,14,679	1,05,47,272	
Total shareholders' funds	2,30,14,679	2,05,47,272	
Share application money pending allotment	0	0	
Minority interest	0	0	
Non-current liabilities [Abstract]			
Long-term borrowings	(A) 0	(B) 1,34,830	
Deferred tax liabilities (net)	18,532	61,356	
Other long-term liabilities	2,49,26,598	2,62,26,598	
Long-term provisions	0	0	
Total non-current liabilities	2,49,45,130	2,64,22,784	
Current liabilities [Abstract]			
Short-term borrowings	1,98,84,863	1,96,50,063	
Trade payables	7,88,27,089	3,80,17,078	
Other current liabilities	3,09,30,632	12,54,844	
Short-term provisions	5,99,147	5,24,546	
Total current liabilities	13,02,41,731	5,94,46,531	
Total equity and liabilities	17,82,01,540	10,64,16,587	
Assets [Abstract]			
Non-current assets [Abstract]			
Fixed assets [Abstract]			
Tangible assets	38,26,424	44,64,293	51,52,095
Intangible assets	0	0	
Total fixed assets	38,26,424	44,64,293	
Non-current investments	0	0	
Long-term loans and advances	30,025	4,64,025	
Total non-current assets	38,56,449	49,28,318	
Current assets [Abstract]			
Current investments	0	0	
Inventories	5,85,00,400	5,26,72,462	
Trade receivables	9,28,12,883	4,42,05,510	
Cash and bank balances	2,05,35,991	37,69,430	
Short-term loans and advances	24,95,817	8,40,867	
Total current assets	17,43,45,091	10,14,88,269	
Total assets	17,82,01,540	10,64,16,587	

**Footnotes**

(A)

Note 4 : Long term borrowing		As at 31st March 2017	As at 31st March 2016
Particulars			
		Rs.	Rs.
Secured			
Vehicle Loan		131,039	945,895
Less : Current maturities of long-term debt	-131,039	-811,065	
Total			- 134,830
Note:-	Vehical Loan are secured by hypothecated of vehicles		

(B)

Note 4 : Long term borrowing		As at 31st March 2017	As at 31st March 2016
Particulars			
		Rs.	Rs.
Secured			
Vehicle Loan		131,039	945,895
Less : Current maturities of long-term debt	-131,039	-811,065	

Total	-	134,830
Note:-	Vehical Loan are secured by hypothecated of vehicles	

### [400300] Disclosures - Signatories of financial statements

#### Details of directors signing financial statements [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing financial statements [Axis]	1	2
	01/04/2016 to 31/03/2017	01/04/2016 to 31/03/2017
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	ADITYA	AJAY
Middle name of director	RAMNIWAS	RAMNIWAS
Last name of director	DHOOT	DHOOT
Designation of director	Managing Director	Director
Director identification number of director	00057224	00210424
Date of signing of financial statements by director	20/05/2017	20/05/2017

**[100400] Cash flow statement, indirect**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2016 to 31/03/2017</b>	<b>01/04/2015 to 31/03/2016</b>	<b>31/03/2015</b>
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before extraordinary items and tax	35,70,777	61,73,181	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments to profit (loss) [Abstract]			
Adjustments for finance costs	60,89,751	52,20,623	
Adjustments for depreciation and amortisation expense	7,05,295	7,34,052	
Total adjustments to profit (loss)	67,95,046	59,54,675	
Adjustments for working capital [Abstract]			
Adjustments for decrease (increase) in inventories	-58,27,938	-1,62,88,021	
Adjustments for decrease (increase) in trade receivables	-4,86,07,374	-2,79,98,327	
Adjustments for decrease (increase) in other current assets	-12,20,950	-13,38,181	
Adjustments for increase (decrease) in trade payables	4,08,10,011	3,10,70,522	
Adjustments for increase (decrease) in other current liabilities	2,96,75,789	51,24,166	
Adjustments for provisions	-12,25,399	1,23,213	
Total adjustments for working capital	1,36,04,139	-93,06,628	
Total adjustments for reconcile profit (loss)	2,03,99,185	-33,51,953	
Net cash flows from (used in) operations	2,39,69,962	28,21,228	
Income taxes paid (refund)	11,46,195	19,07,513	
Net cash flows from (used in) operating activities before extraordinary items	2,28,23,767	9,13,715	
Net cash flows from (used in) operating activities	2,28,23,767	9,13,715	
Cash flows from used in investing activities [Abstract]			
Purchase of tangible assets	67,425	46,250	
Net cash flows from (used in) investing activities before extraordinary items	-67,425	-46,250	
Net cash flows from (used in) investing activities	-67,425	-46,250	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	99,969	-12,55,586	
Other inflows (outflows) of cash	-60,89,750	-52,20,623	
Net cash flows from (used in) financing activities before extraordinary items	-59,89,781	-64,76,209	
Net cash flows from (used in) financing activities	-59,89,781	-64,76,209	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	1,67,66,561	-56,08,744	
Net increase (decrease) in cash and cash equivalents	1,67,66,561	-56,08,744	
Cash and cash equivalents cash flow statement at end of period	2,05,35,991	37,69,430	93,78,174

**[200100] Notes - Share capital****Disclosure of shareholding more than five per cent in company [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 1 [Member]		Shareholder 2 [Member]	
Name of shareholder [Axis]	Shareholder 1 [Member]		Shareholder 2 [Member]	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	EQUITY	EQUITY	EQUITY	EQUITY
Name of shareholder	Ajay Sawhney	Ajay Sawhney	IMP Powers Ltd	IMP Powers Ltd
CIN of shareholder			L31300DN1961PLC000232	L31300DN1961PLC000232
PAN of shareholder	ADCPS9191H	ADCPS9191H	AAACI0999M	AAACI0999M
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 1,33,302	[shares] 1,33,302	[shares] 7,74,678	[shares] 7,74,678
Percentage of shareholding in company	13.33%	13.33%	77.47%	77.47%

## Disclosure of classes of share capital [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Share capital [Member]			Equity shares [Member]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 10,00,000	[shares] 10,00,000		[shares] 10,00,000
Value of shares authorised	1,00,00,000	1,00,00,000		1,00,00,000
Number of shares issued	[shares] 10,00,000	[shares] 10,00,000		[shares] 10,00,000
Value of shares issued	1,00,00,000	1,00,00,000		1,00,00,000
Number of shares subscribed and fully paid	[shares] 10,00,000	[shares] 10,00,000		[shares] 10,00,000
Value of shares subscribed and fully paid	1,00,00,000	1,00,00,000		1,00,00,000
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 10,00,000	[shares] 10,00,000		[shares] 10,00,000
Total value of shares subscribed	1,00,00,000	1,00,00,000		1,00,00,000
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 10,00,000	[shares] 10,00,000		[shares] 10,00,000
Value of shares called	1,00,00,000	1,00,00,000		1,00,00,000
Value of shares paid-up	1,00,00,000	1,00,00,000		1,00,00,000
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 10,00,000	[shares] 10,00,000	[shares] 10,00,000	[shares] 10,00,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of issue allotted for contracts without payment received in cash during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Share capital at end of period	1,00,00,000	1,00,00,000		1,00,00,000
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 7,74,678	[shares] 7,74,678		[shares] 7,74,678
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 7,74,678	[shares] 7,74,678		[shares] 7,74,678
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				

Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0

## Disclosure of classes of share capital [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Type of share			Equity Shares	Equity Shares
Number of shares authorised	[shares] 10,00,000		[shares] 10,00,000	[shares] 10,00,000
Value of shares authorised	1,00,00,000		1,00,00,000	1,00,00,000
Number of shares issued	[shares] 10,00,000		[shares] 10,00,000	[shares] 10,00,000
Value of shares issued	1,00,00,000		1,00,00,000	1,00,00,000
Number of shares subscribed and fully paid	[shares] 10,00,000		[shares] 10,00,000	[shares] 10,00,000
Value of shares subscribed and fully paid	1,00,00,000		1,00,00,000	1,00,00,000
Number of shares subscribed but not fully paid	[shares] 0		[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0		0	0
Total number of shares subscribed	[shares] 10,00,000		[shares] 10,00,000	[shares] 10,00,000
Total value of shares subscribed	1,00,00,000		1,00,00,000	1,00,00,000
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 10,00,000		[shares] 10,00,000	[shares] 10,00,000
Value of shares called	1,00,00,000		1,00,00,000	1,00,00,000
Value of shares paid-up	1,00,00,000		1,00,00,000	1,00,00,000
Par value per share			[INR/shares] 10	[INR/shares] 10
Amount per share called in case shares not fully called			[INR/shares] 10	[INR/shares] 10
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0		[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0		[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0		[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0		[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0		[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 10,00,000	[shares] 10,00,000	[shares] 10,00,000	[shares] 10,00,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0		0	0
Amount of bonus issue during period	0		0	0
Amount of issue allotted for contracts without payment received in cash during period	0		0	0
Amount of issue under scheme of amalgamation during period	0		0	0
Amount of other issues during period	0		0	0
Total increase (decrease) in share capital	0		0	0
Share capital at end of period	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 7,74,678		[shares] 7,74,678	[shares] 7,74,678
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 7,74,678		[shares] 7,74,678	[shares] 7,74,678

Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0		0	0

**Disclosure of classes of share capital [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]
	31/03/2015
Disclosure of classes of share capital [Abstract]	
Disclosure of classes of share capital [LineItems]	
Reconciliation of number of shares outstanding [Abstract]	
Number of shares outstanding at end of period	[shares] 10,00,000
Reconciliation of value of shares outstanding [Abstract]	
Share capital at end of period	1,00,00,000

Unless otherwise specified, all monetary values are in INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of notes on share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	(A) Yes	(B) Yes
Number of persons on private placement of equity share	(C) 0	(D) 0
Number of persons on private placement of preference share	(E) 0	(F) 0
Whether money raised from public offering during year	(G) No	(H) No
Amount raised from public offering during year	(I) 0	(J) 0
Amount utilised towards specified purposes for public offering	(K) 0	(L) 0
Amount remaining unutilised received in respect of public offering	(M) 0	(N) 0

**Footnotes**

- (A) as per balance sheet
- (B) as per balance sheet
- (C) as per balance sheet
- (D) as per balance sheet
- (E) as per balance sheet
- (F) as per balance sheet
- (G) as per balance sheet
- (H) as per balance sheet
- (I) as per balance sheet
- (J) as per balance sheet
- (K) as per balance sheet
- (L) as per balance sheet
- (M) as per balance sheet
- (N) as per balance sheet

**[200200] Notes - Reserves and surplus****Statement of changes in reserves [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Reserves [Member]			Surplus [Member]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	24,67,407	42,85,302		24,67,407
Other additions to reserves	0	0		0
Total additions to reserves	24,67,407	42,85,302		24,67,407
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Other appropriations	0	0		0
Transfer to general reserve	0	0		0
Total appropriations for dividend, dividend tax and general reserve	0	0		0
Appropriation towards bonus shares	0	0		0
Total changes in reserves	24,67,407	42,85,302		24,67,407
Reserves at end of period	1,30,14,679	1,05,47,272	62,61,970	1,30,14,679

**Statement of changes in reserves [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Surplus [Member]	
	01/04/2015 to 31/03/2016	31/03/2015
Statement of changes in reserves [Abstract]		
Statement of changes in reserves [LineItems]		
Changes in reserves [Abstract]		
Additions to reserves [Abstract]		
Profit (loss) for period	42,85,302	
Other additions to reserves	0	
Total additions to reserves	42,85,302	
Appropriations for dividend, dividend tax and general reserve [Abstract]		
Other appropriations	0	
Transfer to general reserve	0	
Total appropriations for dividend, dividend tax and general reserve	0	
Appropriation towards bonus shares	0	
Total changes in reserves	42,85,302	
Reserves at end of period	1,05,47,272	62,61,970

## [200300] Notes - Borrowings

**Classification of borrowings [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
	Borrowings [Member]		Other loans and advances [Member]	
	Secured borrowings [Member]		Secured borrowings [Member]	
Classification of borrowings [Axis]	01/04/2016 to 31/03/2017		01/04/2015 to 31/03/2016	
Subclassification of borrowings [Axis]	01/04/2016 to 31/03/2017		01/04/2015 to 31/03/2016	
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	0	1,34,830	0	1,34,830
Nature of security [Abstract]				
Nature of security				
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

**Classification of borrowings [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			Short-term [Member]
	Loans taken for fixed assets [Member]		Loans taken for vehicles [Member]	Borrowings [Member]
	Secured borrowings [Member]		Secured borrowings [Member]	Secured borrowings [Member]
Classification of borrowings [Axis]	01/04/2016 to 31/03/2017		01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017
Subclassification of borrowings [Axis]	01/04/2016 to 31/03/2017		01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	0	1,34,830	1,34,830	1,98,84,863
Nature of security [Abstract]				
Nature of security			Vehical Loan are secured by hypothecated of vehicles	
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured			Vehical Loan are secured by hypothecated of vehicles	
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

## Classification of borrowings [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
	Borrowings [Member]	Term loans [Member]		Term loans from banks [Member]
Classification of borrowings [Axis]	Secured borrowings [Member]	Secured borrowings [Member]		Secured borrowings [Member]
Subclassification of borrowings [Axis]		01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	1,96,50,063	1,98,84,863	1,96,50,063	1,98,84,863
Nature of security [Abstract]				
Nature of security				
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

## Classification of borrowings [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]		
	Term loans from banks [Member]	Rupee term loans from banks [Member]	
Classification of borrowings [Axis]	Secured borrowings [Member]	Secured borrowings [Member]	
Subclassification of borrowings [Axis]		01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017
Borrowings notes [Abstract]			
Details of borrowings [Abstract]			
Details of borrowings [LineItems]			
Borrowings	1,96,50,063	1,98,84,863	1,96,50,063
Nature of security [Abstract]			
Nature of security		Cash Credit Facilities	Cash Credit Facilities
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured		Working Capital loan from Bank are secured against first charge on all current assets of the company, present & future, and personal guarantee of Directors and corporate guarantee of IMP Powers Ltd.	Textual information (4) [See below]
Details on defaults on borrowings [Abstract]			
Outstanding amount of continuing default principal	0	0	0
Outstanding amount of continuing default interest	0	0	0

## Textual information (4)

**Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured**

Note: Working Capital loan from Bank are secured against first charge on all current assets of the company, present & future, and personal guarantee of Directors and corporate guarantee of IMP Powers Ltd.

**[201000] Notes - Tangible assets**
**Disclosure of additional information tangible assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]		Plant and equipment [Member]		Factory equipments [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets					SLM	SLM
Useful lives or depreciation rates tangible assets					Specified in Schedule II of Companies Act, 2013	Specified in Schedule II of Companies Act, 2013

**Disclosure of additional information tangible assets [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]		Vehicles [Member]		Motor vehicles [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	SLM	SLM			SLM	SLM
Useful lives or depreciation rates tangible assets	Specified in Schedule II of Companies Act, 2013	Specified in Schedule II of Companies Act, 2013			Specified in Schedule II of Companies Act, 2013	Specified in Schedule II of Companies Act, 2013

**Disclosure of additional information tangible assets [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]		Computer equipments [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of additional information tangible assets [Abstract]				
Disclosure of additional information tangible assets [LineItems]				
Depreciation method tangible assets	SLM	SLM	SLM	SLM
Useful lives or depreciation rates tangible assets	Specified in Schedule II of Companies Act, 2013	Specified in Schedule II of Companies Act, 2013	Specified in Schedule II of Companies Act, 2013	Specified in Schedule II of Companies Act, 2013

## Disclosure of tangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	67,426	46,250		67,426	46,250	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-7,05,295	-7,34,052				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-6,37,869	-6,87,802		67,426	46,250	
Tangible assets at end of period	38,26,424	44,64,293	51,52,095	68,41,537	67,74,111	67,27,861

**Disclosure of tangible assets [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis] Sub classes of tangible assets [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Company total tangible assets [Member]			Plant and equipment [Member]		
	Owned and leased assets [Member]			Owned assets [Member]		
	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				11,225	20,500	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	7,05,295	7,34,052		-68,202	-67,008	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	7,05,295	7,34,052		-56,977	-46,508	
Tangible assets at end of period	30,15,113	23,09,818	15,75,766	9,43,294	10,00,271	10,46,779

**Disclosure of tangible assets [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	11,225	20,500				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				68,202	67,008	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	11,225	20,500		68,202	67,008	
Tangible assets at end of period	12,02,648	11,91,423	11,70,923	2,59,354	1,91,152	1,24,144

## Disclosure of tangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Factory equipments [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	11,225	20,500		11,225	20,500	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-68,202	-67,008				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-56,977	-46,508		11,225	20,500	
Tangible assets at end of period	9,43,294	10,00,271	10,46,779	12,02,648	11,91,423	11,70,923

## Disclosure of tangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Factory equipments [Member]			Furniture and fixtures [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				22,200	0	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	68,202	67,008		-1,11,202	-1,04,876	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	68,202	67,008		-89,002	-1,04,876	
Tangible assets at end of period	2,59,354	1,91,152	1,24,144	6,03,223	6,92,225	7,97,101

## Disclosure of tangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	22,200	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				1,11,202	1,04,876	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	22,200	0		1,11,202	1,04,876	
Tangible assets at end of period	10,51,635	10,29,435	10,29,435	4,48,412	3,37,210	2,32,334

## Disclosure of tangible assets [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0		0	0	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-4,39,055	-4,38,823				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-4,39,055	-4,38,823		0	0	
Tangible assets at end of period	21,97,589	26,36,644	30,75,467	38,08,226	38,08,226	38,08,226

**Disclosure of tangible assets [Table]**

..(8)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Vehicles [Member]			Motor vehicles [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	0	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	4,39,055	4,38,823		-4,39,055	-4,38,823	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	4,39,055	4,38,823		-4,39,055	-4,38,823	
Tangible assets at end of period	16,10,637	11,71,582	7,32,759	21,97,589	26,36,644	30,75,467

## Disclosure of tangible assets [Table]

..(9)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Motor vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				4,39,055	4,38,823	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	0		4,39,055	4,38,823	
Tangible assets at end of period	38,08,226	38,08,226	38,08,226	16,10,637	11,71,582	7,32,759

**Disclosure of tangible assets [Table]**

..(10)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0		0	0	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-26,813	-31,873				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-26,813	-31,873		0	0	
Tangible assets at end of period	13,401	40,214	72,087	1,13,900	1,13,900	1,13,900

## Disclosure of tangible assets [Table]

..(11)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]			Computer equipments [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				34,001	25,750	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	26,813	31,873		-60,023	-91,472	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	26,813	31,873		-26,022	-65,722	
Tangible assets at end of period	1,00,499	73,686	41,813	68,917	94,939	1,60,661

## Disclosure of tangible assets [Table]

..(12)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Computer equipments [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	34,001	25,750				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				60,023	91,472	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	34,001	25,750		60,023	91,472	
Tangible assets at end of period	6,65,128	6,31,127	6,05,377	5,96,211	5,36,188	4,44,716

**[201100] Notes - Intangible assets****Disclosure of intangible assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Company total intangible assets [Member]	
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2017	31/03/2016
Disclosure of intangible assets [Abstract]		
Disclosure of intangible assets [LineItems]		
Reconciliation of changes in intangible assets [Abstract]		
Intangible assets at end of period	0	0

**[200400] Notes - Non-current investments**

Unless otherwise specified, all monetary values are in INR

	31/03/2017	31/03/2016
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	0	0
Aggregate provision for diminution in value of non-current investments	0	0

**[200500] Notes - Current investments**

Unless otherwise specified, all monetary values are in INR

	31/03/2017	31/03/2016
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	0	0
Market value of quoted current investments	0	0
Aggregate amount of unquoted current investments	0	0
Aggregate provision for diminution in value of current investments	0	0

**[200600] Notes - Subclassification and notes on liabilities and assets****Disclosure of breakup of provisions [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]	
	31/03/2017	31/03/2016
Subclassification and notes on liabilities and assets [Abstract]		
Provisions notes [Abstract]		
Disclosure of breakup of provisions [Abstract]		
Disclosure of breakup of provisions [LineItems]		
Provisions [Abstract]		
Provisions for employee benefits [Abstract]		
Provision other employee related liabilities	5,99,147	5,24,546
Total provisions for employee benefits	5,99,147	5,24,546
CSR expenditure provision	0	0
Total provisions	5,99,147	5,24,546

**Loans and advances [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
Classification of loans and advances [Axis]	Security deposits [Member]		Loans advances given employees [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2017	31/03/2016	31/03/2017	31/03/2016
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	30,025	4,64,025	4,96,743	1,31,904
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	30,025	4,64,025	4,96,743	1,31,904
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

**Loans and advances [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]	
Classification of loans and advances [Axis]	Prepaid expenses [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
	31/03/2017	31/03/2016
Subclassification and notes on liabilities and assets [Abstract]		
Loans and advances notes [Abstract]		
Loans and advances [Abstract]		
Disclosure of loans and advances [LineItems]		
Loans and advances, gross	19,99,074	7,08,963
Allowance for bad and doubtful loans and advances	0	0
Loans and advances	19,99,074	7,08,963
Details of loans and advances due by directors, other officers or others [Abstract]		
Loans and advances due by directors	0	0
Loans and advances due by other officers	0	0
Total loans and advances due by directors, other officers or others	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]		
Total loans and advances due by firms or companies in which any director is partner or director	0	0

**Classification of inventories [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Company total inventories [Member]		Other inventories [Member]	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	5,85,00,400	5,26,72,462	5,85,00,400	5,26,72,462
Mode of valuation				

**Classification of inventories [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Other inventories, others [Member]	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Inventories [Abstract]		
Classification of inventories [Abstract]		
Details of inventories [LineItems]		
Inventories	5,85,00,400	5,26,72,462
Mode of valuation	market value	market value
Nature of other inventories	Closing Inventories	Closing Inventories

**Subclassification of trade receivables [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2017	31/03/2016	31/03/2017	31/03/2016
Subclassification and notes on liabilities and assets [Abstract]				
Trade receivables notes [Abstract]				
Trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [LineItems]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	9,28,12,883	4,42,05,510	9,28,12,883	4,42,05,510
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	9,28,12,883	4,42,05,510	9,28,12,883	4,42,05,510
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2016 to 31/03/2017</b>	<b>01/04/2015 to 31/03/2016</b>
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Trade payables, long-term	0	0
Others long-term, others	(A) 2,49,26,598	(B) 2,62,26,598
Total others, long-term	2,49,26,598	2,62,26,598
Total other long-term liabilities	2,49,26,598	2,62,26,598
Interest accrued but not due on borrowings	0	0
Interest accrued and due on borrowings	0	0
Interest accrued but not due on public deposits	0	0
Interest accrued and due on public deposits	0	0
Debentures claimed but not paid	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Public deposit payable, current	0	0
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	3,09,30,632	12,54,844
Total other current liabilities	3,09,30,632	12,54,844
Aggregate amount of trade receivables outstanding for period exceeding six months	0	0
Fixed deposits with banks	0	0
Other balances with banks	79,374	3,44,250
Total balance with banks	79,374	3,44,250
Cash on hand	6,730	7,621
Others	2,04,49,887	34,17,559
Total cash and cash equivalents	2,05,35,991	37,69,430
Total cash and bank balances	2,05,35,991	37,69,430
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than twelve months maturity	0	0

**Footnotes**

(A) Long Term Advance from Party

(B) Long Term Advance from Party

**[200700] Notes - Additional disclosures on balance sheet**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2016 to 31/03/2017</b>	<b>01/04/2015 to 31/03/2016</b>
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Total contingent liabilities and commitments	0	0
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	0	0
Number of person share application money received during year	0	0
Number of person share application money paid as at end of year	0	0
Number of person share application money received as at end of year	0	0
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Number of warrants converted into equity shares during period	0	0
Number of warrants converted into preference shares during period	0	0
Number of warrants converted into debentures during period	0	0
Number of warrants issued during period (in foreign currency)	0	0
Number of warrants issued during period (INR)	0	0

**[200800] Notes - Disclosure of accounting policies, changes in accounting policies and estimates**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2016 to 31/03/2017</b>	<b>01/04/2015 to 31/03/2016</b>
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (5) [See below]	Textual information (6) [See below]
Disclosure of general information about company [TextBlock]	A S P E R ACCOUNTING POLICY annexed	A S P E R ACCOUNTING POLICY annexed
Disclosure of accounting policies explanatory [TextBlock]	A S P E R ACCOUNTING POLICY annexed	A S P E R ACCOUNTING POLICY annexed
Changes in accounting estimate and accounting policy explanatory [TextBlock]	A S P E R ACCOUNTING POLICY annexed	A S P E R ACCOUNTING POLICY annexed

## Textual information (5)

### **Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [Text Block]**

IMP ENERGY LTD.

Note No. – 1: SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDED 31 ST MARCH 2017.

#### A. SIGNIFICANT ACCOUNTING POLICIES

Basis of preparation of financial statements:

The financial statements are prepared under the historical cost convention on accrual basis and in accordance with Indian Generally Accepted Accounting Principles (“GAAP”) as specified in Companies (Accounting Standards) Rules, 2014, provisions of the Companies Act, 2013 and comply with the Accounting Standards issued by the Institute of Chartered Accountants of India.

Use of Estimates:

The Preparation of the financial statements in conformity with the generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent liabilities as on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known /materialized.

Fixed Assets :

Fixed Assets are stated at cost of acquisition (net of Cenvat and VAT wherever applicable) or construction less accumulated depreciation and impairment loss, if any. Cost includes any directly attributable cost of bringing each asset to its working condition for intended use. Assets under installation or under construction as at balance sheet date are shown as capital work in progress together with project expenses and advances to suppliers/contractors

Depreciation:

Depreciation in respect of all assets acquired on ‘Straight Line’ method of depreciation has been adopted. The rates charged are as specified in Schedule II of the Companies Act, 2013.

Impairment of Assets:

An impairment loss is recognized whenever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the net selling price and value in use. In assessing the value in use, the estimated future cash flows are discounted to their present value based on an appropriated discount factor. The impairment loss recognized in the prior accounting years is reversed if there has been a change in the estimate of recoverable amount.

Investments:

Current investments are carried at the lower of cost or quoted/fair value, computed category-wise. Long term investments are stated at cost and provision is made for any diminution in such value, which is not temporary in nature.

Valuation of Inventories:

Raw Materials including consumables and stores are valued at lower of Cost and net realizable value. Cost is arrived on FIFO Basis.

Semi-finished and Finished Goods are valued at cost of materials together with relevant factory overheads or net realizable value whichever is lower. Due consideration is given to the saleability of the stock and no obsolete or unserviceable damaged items are included.

Revenue Recognition :

Insurance and Duty Drawback on export are accounted for as and when admitted by the appropriate authorities. Values of advance licenses unutilized are accounted on accrual basis by netting off purchase value.

Commission on sales is accounted as and when accepted.

Sales are recognized on dispatch of goods to customers and include sales value of goods and excise duty and other receipts connected with sales.

Liability for Excise Duty on finished goods is accounted for as and when they are cleared from the factory premises.

Customs Duty on goods lying in Customs Bonded Warehouses is charged in the year of clearance of the goods when it becomes payable.

CENVAT benefit on total purchase is accounted for by reducing the purchase cost of the materials\fixed assets wherever applicable.

Employee Benefits:

Company’s defined contributions made to provident fund of government are charged to profit & loss account on accrual basis.

Contribution to Gratuity Fund and provision for Leave Encashment is based on actuarial valuation carried out as on the Balance Sheet date as per Projected Unit Credit Method.

Foreign Currency Transactions:

Foreign Currency transactions are accounted at the exchange rates prevailing on the date of transactions. Foreign currency current assets and current liabilities outstanding at the balance sheet date are translated at the exchange rate prevailing on that date and the resultant gain or loss is recognized in the profit & loss account. Also, in cases where they relate to the acquisition/construction of fixed assets, they are recognized in Profit & Loss accounts.

Borrowing Cost:

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets up to the date when they are ready for their intended use and other borrowing costs are charged to profit & loss account.

Operating Lease :

Assets acquired on lease where a significant position of risks and rewards of ownership are retained by Leasor are classified as Operating Lease. Lease rentals are charged to profit & loss account as incurred. Initial direct costs in respect of assets taken on operating lease are expensed off in year in which cost are incurred.

Assets given on lease where a significant position of risks and rewards of ownership are retained by Leasor are classified as Operating Lease. Lease rentals are credited to profit & loss account on accrual.

**Taxation:**

Provision for taxation is made on the basis of the taxable profits computed for the current accounting period in accordance with the Income Tax Act, 1961.

Deferred Tax resulting from “timing difference” between book profit and taxable profit for the year is accounted for using the tax rates and laws that have been enacted or substantially enacted as on the balance sheet date. The deferred tax asset is recognized and carried forward only to the extent that there is a certainty that the asset will be adjusted in future.

**Contingent Liabilities & Provision:**

Claims against the Company not acknowledged as debts are treated as contingent liabilities. Provision in respect of contingent liabilities if any, is made when it is probable that a liability may be incurred and the amount can be reasonably estimated.

## Textual information (6)

### **Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [Text Block]**

IMP ENERGY LTD.

Note No. – 1: SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDED 31 ST MARCH 2016.

#### A. SIGNIFICANT ACCOUNTING POLICIES

Basis of preparation of financial statements:

The financial statements are prepared under the historical cost convention on accrual basis and in accordance with Indian Generally Accepted Accounting Principles (“GAAP”) as specified in Companies (Accounting Standards) Rules, 2014, provisions of the Companies Act, 2013 and comply with the Accounting Standards issued by the Institute of Chartered Accountants of India.

Use of Estimates:

The Preparation of the financial statements in conformity with the generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent liabilities as on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known /materialized.

Fixed Assets :

Fixed Assets are stated at cost of acquisition (net of Cenvat and VAT wherever applicable) or construction less accumulated depreciation and impairment loss, if any. Cost includes any directly attributable cost of bringing each asset to its working condition for intended use. Assets under installation or under construction as at balance sheet date are shown as capital work in progress together with project expenses and advances to suppliers/contractors

Depreciation:

Depreciation in respect of all assets acquired on ‘Straight Line’ method of depreciation has been adopted. The rates charged are as specified in Schedule II of the Companies Act, 2013.

Impairment of Assets:

An impairment loss is recognized whenever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the net selling price and value in use. In assessing the value in use, the estimated future cash flows are discounted to their present value based on an appropriated discount factor. The impairment loss recognized in the prior accounting years is reversed if there has been a change in the estimate of recoverable amount.

Investments:

Current investments are carried at the lower of cost or quoted/fair value, computed category-wise. Long term investments are stated at cost and provision is made for any diminution in such value, which is not temporary in nature.

Valuation of Inventories:

Raw Materials including consumables and stores are valued at lower of Cost and net realizable value. Cost is arrived on FIFO Basis.

Semi-finished and Finished Goods are valued at cost of materials together with relevant factory overheads or net realizable value whichever is lower. Due consideration is given to the saleability of the stock and no obsolete or unserviceable damaged items are included.

Revenue Recognition :

Insurance and Duty Drawback on export are accounted for as and when admitted by the appropriate authorities. Values of advance licenses unutilized are accounted on accrual basis by netting off purchase value.

Commission on sales is accounted as and when accepted.

Sales are recognized on dispatch of goods to customers and include sales value of goods and excise duty and other receipts connected with sales.

Liability for Excise Duty on finished goods is accounted for as and when they are cleared from the factory premises.

Customs Duty on goods lying in Customs Bonded Warehouses is charged in the year of clearance of the goods when it becomes payable.

CENVAT benefit on total purchase is accounted for by reducing the purchase cost of the materials\fixed assets wherever applicable.

Employee Benefits:

Company’s defined contributions made to provident fund of government are charged to profit & loss account on accrual basis.

Contribution to Gratuity Fund and provision for Leave Encashment is based on actuarial valuation carried out as on the Balance Sheet date as per Projected Unit Credit Method.

Foreign Currency Transactions:

Foreign Currency transactions are accounted at the exchange rates prevailing on the date of transactions. Foreign currency current assets and current liabilities outstanding at the balance sheet date are translated at the exchange rate prevailing on that date and the resultant gain or loss is recognized in the profit & loss account. Also, in cases where they relate to the acquisition/construction of fixed assets, they are recognized in Profit & Loss accounts.

Borrowing Cost:

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets up to the date when they are ready for their intended use and other borrowing costs are charged to profit & loss account.

Operating Lease :

Assets acquired on lease where a significant position of risks and rewards of ownership are retained by Leasor are classified as Operating Lease. Lease rentals are charged to profit & loss account as incurred. Initial direct costs in respect of assets taken on operating lease are expensed off in year in which cost are incurred.

Assets given on lease where a significant position of risks and rewards of ownership are retained by Leasor are classified as Operating Lease. Lease rentals are credited to profit & loss account on accrual.

**Taxation:**

Provision for taxation is made on the basis of the taxable profits computed for the current accounting period in accordance with the Income Tax Act, 1961.

Deferred Tax resulting from “timing difference” between book profit and taxable profit for the year is accounted for using the tax rates and laws that have been enacted or substantially enacted as on the balance sheet date. The deferred tax asset is recognized and carried forward only to the extent that there is a certainty that the asset will be adjusted in future.

**Contingent Liabilities & Provision:**

Claims against the Company not acknowledged as debts are treated as contingent liabilities. Provision in respect of contingent liabilities if any, is made when it is probable that a liability may be incurred and the amount can be reasonably estimated.

**[201700] Notes - Government grants**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2016 to 31/03/2017</b>	<b>01/04/2015 to 31/03/2016</b>
Disclosure of notes on government grants explanatory [TextBlock]		
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

**[201200] Notes - Employee benefits**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2016 to 31/03/2017</b>	<b>01/04/2015 to 31/03/2016</b>
Disclosure of employee benefits explanatory [TextBlock]	A S P E R ACCOUNTING POLICY annexed	A S P E R ACCOUNTING POLICY annexed

**[201600] Notes - Related party**

**Disclosure of relationship and transactions between related parties [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Imp Powers Limited	
	<b>01/04/2016 to 31/03/2017</b>	<b>01/04/2015 to 31/03/2016</b>
Disclosure of relationship and transactions between related parties [Abstract]		
Disclosure of relationship and transactions between related parties [LineItems]		
Name of related party	Imp Powers Limited	Imp Powers Limited
Country of incorporation or residence of related party	INDIA	INDIA
Permanent account number of related party	AAACI0999M	AAACI0999M
CIN of related party	L31300DN1961PLC000232	L31300DN1961PLC000232
Description of nature of related party relationship	Holding company	Holding company
Description of nature of transactions with related party	as per annexure attached in Form Aoc-4xbrl	as per annexure attached in Form Aoc-4xbrl
Transaction relating to key management personnel [Abstract]		
Remuneration for key managerial personnel	0	0
Amount written off during period in respect of debts due from related parties	0	0
Amount written back during period in respect of debts due to related parties	0	0

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2016 to 31/03/2017</b>	<b>01/04/2015 to 31/03/2016</b>
Disclosure of notes on related party explanatory [TextBlock]		
Whether there are any related party transactions during year	Yes	Yes
Whether company is subsidiary company	Yes	Yes
Section under which company is subsidiary	Section 2(87)(ii)	Section 2(87)(ii)

### [201400] Notes - Leases

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2016 to 31/03/2017</b>	<b>01/04/2015 to 31/03/2016</b>
Disclosure of leases explanatory [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

### [300300] Notes - Earnings per share

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2016 to 31/03/2017</b>	<b>01/04/2015 to 31/03/2016</b>
Disclosure of earnings per share explanatory [TextBlock]		
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	24,67,407	42,85,302
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	24,67,407	42,85,302

### [202800] Notes - Subsidiary information

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2016 to 31/03/2017</b>
Disclosure of subsidiary information explanatory [TextBlock]	r e f e r Directors Report annexed
Whether company has subsidiary companies	No
Number of subsidiary companies	0
Whether company has subsidiary companies which are yet to commence operations	No
Whether company has subsidiary companies liquidated or sold during year	No

### [202400] Notes - Investments in associates

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2016 to 31/03/2017</b>
Disclosure of notes on investment in associates explanatory [TextBlock]	r e f e r Directors Report annexed
Whether company has invested in associates	No
Whether company has associates which are yet to commence operations	No
Whether company has associates liquidated or sold during year	No

**[202500] Notes - Financial reporting of interests in joint ventures**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2016 to 31/03/2017</b>
Disclosure of notes on interests in joint ventures explanatory [TextBlock]	
Whether company has invested in joint ventures	No
Whether company has joint ventures which are yet to commence operations	No
Whether company has joint ventures liquidated or sold during year	No

**[202100] Notes - Other provisions, contingent liabilities and contingent assets**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2016 to 31/03/2017</b>	<b>01/04/2015 to 31/03/2016</b>
Disclosure of notes on other provisions, contingent liabilities and contingent assets explanatory [TextBlock]	r e f e r Directors Report annexed	r e f e r Directors Report annexed

**[202700] Notes - Cash flow statements**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2016 to 31/03/2017</b>	<b>01/04/2015 to 31/03/2016</b>	<b>31/03/2015</b>
Disclosure of cash flow statement explanatory [TextBlock]			
Cash and cash equivalents if different from balance sheet [Abstract]			
Cash and cash equivalents cash flow statement	2,05,35,991	37,69,430	93,78,174
Total cash and cash equivalents	2,05,35,991	37,69,430	
Income taxes paid (refund) [Abstract]			
Income taxes paid (refund), classified as operating activities	11,46,195	19,07,513	
Total income taxes paid (refund)	11,46,195	19,07,513	

**[100200] Statement of profit and loss**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2016 to 31/03/2017</b>	<b>01/04/2015 to 31/03/2016</b>
Statement of profit and loss [Abstract]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	20,53,23,974	15,66,50,358
Revenue from sale of services	0	0
Total revenue from operations other than finance company	20,53,23,974	15,66,50,358
Total revenue from operations	20,53,23,974	15,66,50,358
Other income	8,51,168	6,34,244
Total revenue	20,61,75,142	15,72,84,602
Expenses [Abstract]		
Cost of materials consumed	18,45,35,767	14,43,79,725
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-58,27,938	-1,62,88,021
Employee benefit expense	82,86,659	70,89,294
Finance costs	60,89,751	52,20,623
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	7,05,295	7,34,052
Total depreciation, depletion and amortisation expense	7,05,295	7,34,052
CSR expenditure	0	0
Other expenses	88,14,831	99,75,748
Total expenses	20,26,04,365	15,11,11,421
Total profit before prior period items, exceptional items, extraordinary items and tax	35,70,777	61,73,181
Total profit before extraordinary items and tax	35,70,777	61,73,181
Total profit before tax	35,70,777	61,73,181
Tax expense [Abstract]		
Current tax	11,46,195	19,07,513
Deferred tax	-42,825	-19,634
Total tax expense	11,03,370	18,87,879
Total profit (loss) for period from continuing operations	24,67,407	42,85,302
Profit (loss) from discontinuing operations before tax	0	0
Tax expense of discontinuing operations	0	0
Total profit (loss) for period before minority interest	24,67,407	42,85,302
Profit (loss) of minority interest	0	0
Total profit (loss) for period	24,67,407	42,85,302
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 2.47	[INR/shares] 4.29
Diluted earnings per equity share	[INR/shares] 2.47	[INR/shares] 4.29

**[300500] Notes - Subclassification and notes on income and expenses**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2016 to 31/03/2017</b>	<b>01/04/2015 to 31/03/2016</b>
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Revenue from sale of products, gross	20,53,23,974	15,66,50,358
Total revenue from sale of products	20,53,23,974	15,66,50,358
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Total revenue from sale of services	0	0
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	8,51,168	6,34,244
Total interest income on current investments	8,51,168	6,34,244
Total interest income	8,51,168	6,34,244
Dividend income [Abstract]		
Total dividend income	0	0
Total other income	8,51,168	6,34,244
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense short-term loans [Abstract]		
Interest expense short-term loans, banks	29,86,942.41	30,31,353
Total interest expense short-term loans	29,86,942.41	30,31,353
Other interest charges	9,84,931.43	2,24,808
Total interest expense	39,71,873.84	32,56,161
Other borrowing costs	21,17,877.16	19,64,462
Total finance costs	60,89,751	52,20,623
Employee benefit expense [Abstract]		
Salaries and wages	48,40,630	36,32,733
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	33,00,000	33,00,000
Total remuneration to directors	33,00,000	33,00,000
Total managerial remuneration	33,00,000	33,00,000
Staff welfare expense	34,460	83,248
Other employee related expenses	1,11,569	73,313
Total employee benefit expense	82,86,659	70,89,294
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	7,62,612	19,04,472
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	21,79,587	22,83,455
Rates and taxes excluding taxes on income [Abstract]		
Total rates and taxes excluding taxes on income	0	0
Electricity expenses	1,61,259	2,78,257
Telephone postage	6,963	17,445
Printing stationery	16,072	28,907
Travelling conveyance	32,965	31,653
Legal professional charges	4,82,125	7,36,494
Vehicle running expenses	1,57,900	3,02,488
Directors sitting fees	0	0
Registration filing fees	13,800	1,800
Guest house expenses	2,02,000	1,09,700
Advertising promotional expenses	6,61,500	1,70,477

Commission paid other selling agents	2,20,578	63,621
Cost repairs maintenance other assets	1,66,642	1,50,443
Cost transportation [Abstract]		
Cost other transporting	13,31,010	10,74,609
Total cost transportation	13,31,010	10,74,609
Cost warehousing	0	9,57,500
Provision bad doubtful debts created	0	0
Provision bad doubtful loans advances created	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Total miscellaneous expenditure written off	0	0
Bad debts written off	0	0
Bad debts advances written off	0	0
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	0	0
Contract cost [Abstract]		
Site labour supervision cost contracts	19,51,685	3,47,610
Total contract cost	19,51,685	3,47,610
Payments to auditor [Abstract]		
Payment for audit services	23,428	22,472
Total payments to auditor	23,428	22,472
Miscellaneous expenses	4,44,705	14,94,345
Total other expenses	88,14,831	99,75,748
Current tax [Abstract]		
Current tax pertaining to current year	11,46,195	19,07,513
Total current tax	11,46,195	19,07,513

### [300600] Notes - Additional information statement of profit and loss

Unless otherwise specified, all monetary values are in INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Additional information on profit and loss account explanatory [TextBlock]		
Changes in inventories of finished goods	-58,27,938	-1,62,88,021
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-58,27,938	-1,62,88,021
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
Total earnings in foreign currency	0	0
Domestic sale manufactured goods	20,53,23,974	15,66,50,358
Total domestic turnover goods, gross	20,53,23,974	15,66,50,358
Total revenue from sale of products	20,53,23,974	15,66,50,358
Total revenue from sale of services	0	0
Gross value of transaction with related parties as per AS-18	0	0
Bad debts of related parties as per AS-18	0	0

### [300100] Notes - Revenue

Unless otherwise specified, all monetary values are in INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of revenue explanatory [TextBlock]	Textual information (7) [See below]	Textual information (8) [See below]

## Textual information (7)

### Disclosure of revenue explanatory [Text Block]

Insurance and Duty Drawback on export are accounted for as and when admitted by the appropriate authorities. Values of advance licenses unutilized are accounted on accrual basis by netting off purchase value.

Commission on sales is accounted as and when accepted.

Sales are recognized on dispatch of goods to customers and include sales value of goods and excise duty and other receipts connected with sales.

Liability for Excise Duty on finished goods is accounted for as and when they are cleared from the factory premises.

Customs Duty on goods lying in Customs Bonded Warehouses is charged in the year of clearance of the goods when it becomes payable.

CENVAT benefit on total purchase is accounted for by reducing the purchase cost of the materials\fixed assets wherever applicable.

## Textual information (8)

### Disclosure of revenue explanatory [Text Block]

Insurance and Duty Drawback on export are accounted for as and when admitted by the appropriate authorities. Values of advance licenses unutilized are accounted on accrual basis by netting off purchase value.

Commission on sales is accounted as and when accepted.

Sales are recognized on dispatch of goods to customers and include sales value of goods and excise duty and other receipts connected with sales.

Liability for Excise Duty on finished goods is accounted for as and when they are cleared from the factory premises.

Customs Duty on goods lying in Customs Bonded Warehouses is charged in the year of clearance of the goods when it becomes payable.

CENVAT benefit on total purchase is accounted for by reducing the purchase cost of the materials\fixed assets wherever applicable.

## [300700] Notes - Key managerial personnels and directors remuneration and other information

### Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Key managerial personnels and directors [Axis]	ADITYA RAMNIWAS DHOOT	AJAY RAMNIWAS DHOOT	AJAY SAWHNEY	RAMNIWAS RAMDAYAL DHOOT
	01/04/2016 to 31/03/2017	01/04/2016 to 31/03/2017	01/04/2016 to 31/03/2017	01/04/2016 to 31/03/2017
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	ADITYA RAMNIWAS DHOOT	AJAY RAMNIWAS DHOOT	AJAY SAWHNEY	RAMNIWAS RAMDAYAL DHOOT
Director identification number of key managerial personnel or director	00057224	00210424	05132739	00210094
Permanent account number of key managerial personnel or director	AACPD0896R	AAEPD1211G	ADCPS9191H	AAEPD1210H
Date of birth of key managerial personnel or director	03/05/1968	09/03/1964	16/06/1966	05/03/1941
Designation of key managerial personnel or director	Managing Director	Director	Whole Time Director	Director
Qualification of key managerial personnel or director	B.Com	b.com	B.com	B.Com
Shares held by key managerial personnel or director	[shares] 45,000	[shares] 45,000	[shares] 1,33,302	[shares] 2,000
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director			33,00,000	
Gross salary to key managerial personnel or director	0	0	33,00,000	0
Total key managerial personnel or director remuneration	0	0	33,00,000	0

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2016 to 31/03/2017</b>
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors explanatory [TextBlock]	r e f e r Directors Report annexed

### [301000] Notes - Corporate social responsibility

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2016 to 31/03/2017</b>
Disclosure of corporate social responsibility explanatory [TextBlock]	r e f e r Directors Report annexed
Whether provisions of corporate social responsibility are applicable on company	No
Whether company has written CSR policy	No
Prescribed CSR expenditure	0
Amount CSR to be spent for financial year	0
Amount unspent CSR	0