

August 8, 2025

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400001
Script Code: **517571**

To,
NSE Limited
Exchange Plaza, Plot No.C/1
Bandra- Kurla Complex
Bandra (East), Mumbai 400051
NSE Symbol: **INDLMETER**

Dear Sir/Madam,

Subject: - Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In compliance with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Schedule III of the Listing Regulations we hereby submit the outcome of the Meeting of Board of Directors was held today i.e. Friday, August 8, 2025 and inter-alia discussed/approved the following:

1. On recommendation of the Audit Committee and Nomination and Remuneration Committee, approved the appointment Mr. Mahendra Prajapati as Chief Financial Officer (CFO) and Whole-Time Key Managerial Personnel (KMP) of the Company with effect from August 08, 2025.

The details as required under Regulation 30 of the Listing Regulations read with SEBI Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 is enclosed as Annexure A.

2. On recommendation of the Nomination and Remuneration Committee, appointed Mr. Naveen Kumar Singh (DIN: 06953675) as Additional Director of the company with effect from August 08, 2025.

The details as required under Regulation 30 of the Listing Regulations read with SEBI Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 is enclosed as Annexure- A.

3. On recommendation of the Nomination and Remuneration Committee, appointed Mr. Naveen Kumar Singh (DIN: 06953675) as Whole -Time Director of the company with effect from August 08, 2025.

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CIN: L31300DN1961PLC000232

The details as required under Regulation 30 of the Listing Regulations read with SEBI Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 is enclosed as Annexure A.

4. Approved the Re-appointment of M/S. NPV & Associates LLP as an Internal Auditor of the Company for the Financial Year 2025-26.

The details as required under Regulation 30 of the Listing Regulations read with SEBI Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 is enclosed as Annexure -B.

5. On recommendation of Audit Committee of the Company, approved the Re-Appointment of Ms. Shilpa Shah, Practicing Company Secretaries, (Certificate of practice no. 27483 and Membership No. A15232) as Secretarial Auditors of the Company for the financial year 2025-26.

The details as required under Regulation 30 of the Listing Regulations read with SEBI Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 is enclosed as Annexure- B.

6. On review and recommendation of Audit Committee of the Company, approved the Un-Audited Financial Results (Both Standalone and Consolidated) of the Company for the first quarter and Three Months ended on June 30, 2025 (copies attached), pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015 along with the Limited Review Reports thereon. The said financial results are duly reviewed by the Statutory Auditors of the Company, the copies of the Limited Review Reports are also Attached herewith as for your reference and record.
7. Adoption of new set of Articles of Association ("AOA") of the Company as per Companies Act, 2013 subject to approval of shareholders of the Company, details of which are described in the annexure attached as **Annexure-C**.

8. **Reclassification of Authorised Share Capital and Consequent Alteration of Memorandum of Association and Articles of Association:**

The Board has approved to the reclassification of Authorised Share Capital of the Company from Rs. 34,00,00,000/- (Rupees Thirty Four Crores only) consisting of 2,76,70,000 (Two Crore Seventy Six Lakhs Seventy Thousand) Equity shares of INR 10/- (Rupees Ten only) each and 63,30,000 (Sixty Three Lakh Thirty Thousand) Preference Shares of INR 10/- (Rupees Ten only) each to INR 34,00,00,000/- (Rupees Thirty Four Crores only) consisting of 3,40,00,000 (Three Crore Forty Lakhs) shares of INR 10/- (Indian Rupees Ten only) each. and Consequential Alteration in the Capital Clause of the Memorandum of Association and Articles of Association subject to shareholders' approval.

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“V. That the Authorized Capital of the Company is INR 34,00,00,000/- (Rupees Thirty-Four Crores only) consisting of 3,40,00,000 (Three Crore Forty Lakhs) shares of INR 10/- (Indian Rupees Ten only) each.”

9. Shifting of Registered Office of the Company:

Subject to approval of Members of the Company and Hon'ble Regional Director, North Western Region, approved to shift Registered Office of the Company from Survey No. 263/3/2/2, Sayli Village Umar Kuin Road Silvassa (U. T.) Dadra & Nagar Haveli, Silvassa, Dadra & Nagar Haveli, India, 396230" To "Ch 7 Inspire Business Park, Shantigram Near Vaishnodevi Circle, Khodiyar, Ahmedabad, Daskroi, Gujarat, India, 382421.

10. Approval of Directors' Report with annexures, Management Discussion and Analysis Report, for the financial year 2024-25.

11. Increase in the Borrowing Limits of the Company in terms of Section 180(1)(c) of the Act:

To consider increase in the existing borrowing powers of the Company under section 180(1)(c) of the Companies Act, 2013, in order to obtain temporary loans from the Company's bankers in the ordinary course of business, subject to the shareholders' approval of the Company.

12. To approve creation of securities/mortgage/charge on the assets of the Company under Section 180(1)(a) of Companies Act, 2013.

Approve to create fixed/ floating charges by way of mortgages or pledge of shares or hypothecation on all or any part of the immovable and movable properties of the company, both present and future and/ or the whole or part of the undertaking of the Company to secure the amount borrowed by the Company under section 180(1)(a) of the Companies Act, 2013 and other applicable laws, subject to approval of Member of the Company.

13. To Approve to make investment(s) or give loan(s) or grant or give guarantee(s) or provide security(ies) in connection with a loan made under section 186 of the Companies Act, 2013, subject to shareholders approval at the ensuing Annual General Meeting of the Company.

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The Board Meeting started at 4.20 p.m. and concluded at 5.10 p.m.

You are therefore requested to take note of the same.

Thanking you,

Yours faithfully,

For, IMP POWERS LIMITED

Shaishav
Rakeshkumar
r Shah

Digitally signed by
Shaishav
Rakeshkumar Shah
Date: 2025.08.08
19:44:39 +05'30'

Shaishav Shah
Director
DIN: 00019293

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Annexure- A

Disclosures in terms of Regulation 30 of the SEBI Listing Regulations read with *SEBI Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024.*

Particular	Details of appointment of Mr. Mahendra Prajapati as Chief Financial Officer of the Company	Details of appointment of Mr. Naveen Kumar Singh as Additional Director (Whole Time Director) of the company
Reason for change viz. appointment, reappointment, resignation, removal, death or otherwise	Appointment of Mr. Mahendra Prajapati as CFO & KMP.	Appointment of Mr. Naveen Kumar Singh (DIN: 06953675) as Additional Director and Whole Time Director.
Date of appointment/reappointment/cessation (as applicable) & term of appointment/re-appointment	Appointment with effect from 8 th August, 2025.	Appointment with effect from 8 th August, 2025.
Terms of appointment	Not applicable	<p>For appointment as an Additional Director:</p> <p>Mr. Naveen Kumar Singh is appointed as an additional director of the Company w.e.f. 8th August 2025 shall hold office upto the ensuing Annual General Meeting of the Company.</p> <p>For appointment as Whole-Time Director:</p> <p>Mr. Naveen Kumar Singh is appointed as whole-time director of the Company w.e.f. 8th August 2025 for a period of 1 year , not liable to retire by rotation, subject to approval of the Members of the Company.</p>
Brief Profile (in case of appointment)	Mr. Mahendra Prajapati is a qualified Chartered Accountant.	Mr. Singh is an extremely organised and results-oriented

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	<p>He brings to the Company more than two decades of experience of working in the Manufacturing to MNC Organizations in sectors like Auto, Engineering, Infrastructure. His most recent roles were at Veracity Supply Chain limited and Bhagwati Autocast Limited as CFO heading Finance & Accounts dept. Throughout his career, he has played a key role in financial leadership, Cost control, Strategic planning, Project Management and compliance, financial governance especially focusing on sustainable growth and operational efficiency.</p>	<p>leader with almost 2 decades of experience in building organizations from scratch, mentoring multifaceted teams towards organizational objectives. He has a proven track record of breaking monopolies structurally and creating profitable businesses in uncharted territories, repeatedly. He is a highly Innovative & Enterprising professional with expertise in diverse facets of power business including Power Trading, Transmission, Renewable Energy, Strategic Business Development, Market Creation, Regulatory & Policy Advocacy, Market Analytics etc. He further has an extremely strong professional connect with key Central, State and Private Sector stakeholders across the Indian Power & Energy Sector including Discoms, Generators, Transmission Developers, Traders, Power Exchanges, CTU, MNRE, SECI, CEA, Consulting firms, Regulators and Industry Associations because of his expertise in managing client relations, nurturing new business relationships at the Senior most levels.</p>
<p>Disclosure of relationships between directors (in case of appointment of a director).</p>	<p>Not applicable</p>	<p>Mr. Naveen Kumar Singh is not related to any Director of the Company as defined under the provisions of Section 2(77) of the Companies Act, 2013</p>

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Information required pursuant to BSE Circular no. LIST/COMP/14/2018-19 and NSE Circular no. NSE/CML/2018/24 dated June 20, 2018	Not applicable	Mr. Naveen Kumar Singh is not debarred from holding the office of Director by virtue of any SEBI order or order of any other such authority.
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Annexure- B

Disclosures in terms of Regulation 30 of the SEBI Listing Regulations read with *SEBI Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024.*

Particular	Details of Re-appointment of M/s. NPV & Associates LLP as Internal Auditor of the Company	Details of Re-appointment of Ms. Shilpa Shah as Secretarial Auditor of the Company
Reason for change viz. appointment, reappointment, resignation, removal, death or otherwise	Re-Appointment of M/s. NPV & Associates LLP as Internal Auditor	Re-Appointment of Ms. Shilpa Shah as Secretarial Auditor
Date of appointment/reappointment/cessation (as applicable) & term of appointment/re-appointment	Appointment with effect from 8 th August, 2025, for the financial year 2025-26.	Appointment with effect from 8 th August, 2025, for the financial year 2025-26.
Brief Profile (in case of appointment)	<p>Founded in 1989, NPV & Associates LLP (NPV) is a premier, peer-reviewed multi-state Chartered Accountancy firm offering specialized financial, compliance, and advisory services. With a strong presence through nine branch offices across major business centers in India and internationally in Dubai and Abu Dhabi, we bring over three decades of expertise in:</p> <p>Audit & Assurance</p> <p>Taxation & Compliance</p> <p>Corporate & Labour Law Solutions</p> <p>Financial Advisory & Valuation Services</p> <p>Cross-Border Advisory</p>	<p>Ms. Shilpa Shah, Practicing Company Secretary is registered with the Institute of Company Secretaries of India. Ms. Shilpa Shah, having Certificate of Practice Number 27483 has rich and varied experience in Corporate Law matters. She is based at Ahmedabad. The core competency of her lies under the Companies Act, 2013, SEBI Regulations, FEMA, NBFC and other allied Corporate Laws.</p>

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	Backed by a team of 200+ experienced folks, we deliver customized and strategic solutions for businesses across diverse industries.	
Disclosure of relationships	Not Applicable	Not Applicable

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Annexure C

Brief Details with respect to adoption of new set of Articles of Association ("AOA") of the Company

S. N.	Particular	Details
1.	Adoption of new set of Articles of Association ("AOA") of the Company as per Companies Act, 2013	<p>The existing Articles of Association (AOA) of the Company are based on the provisions of the Companies Act, 1956 (the "erstwhile Act") and several regulations in the existing AOA contained reference to specific sections of the erstwhile Act and some regulations in the existing AOA are no longer in conformity with the Companies Act, 2013 (the "new Act").</p> <p>Accordingly, it is proposed to adopt a new set of Articles of Association of the Company as per Table F of the Companies Act, 2013 (which sets out the model Articles of Association for a Company limited by Shares), with such modifications as may be applicable and relevant to the Company</p>

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IMP POWERS LIMITED

Regd. Office : CH-7, Inspire Business Park, Shantigram, Near Vaishnodevi Circle, Khodiar, Ahmedabad, Daskrol, Gujarat, India 382421.
CIN: L31300DN1961PLC000232

Consolidated Unaudited Financial Results for the Quarter ended on June 30, 2025

(Rs.In Lakhs)

Sr.	Particulars	Consolidated			
		Quarter Ended			
		30-Jun-25	31-Mar-25	30-Jun-24	31-Mar-25
		Unaudited	Audited	Unaudited	Audited
1	Income from operation				
	(a) Revenue from operations	171.18	36.23	0.18	152.72
	(b) Other Operating Income	-	-	314.52	314.52
	Total income from operation (a+b)	171.18	36.23	314.70	467.24
2	Other Income	0.30	532.02	212.49	858.71
3	Total Income (1+2)	171.48	568.25	527.19	1,325.95
4	Expenses				
	a) Cost of materials consumed	40.96	(12.82)	64.94	67.43
	b) Purchases of stock-in-trade	-	-	-	-
	c) Changes in Inventories of finished goods, work-in- progress and stock in trade	26.00	27.28	-	(34.93)
	d) Employee Benefits Expense	91.35	83.13	(62.21)	202.79
	e) Depreciation and amortisation expense	108.65	124.92	34.06	572.72
	f) Provision for Doubtful Debts and advances (BG Invoked)	-	-	175.18	139.60
	g) Other expenses	94.04	428.99	295.56	834.76
	Total expenses (a to g)	361.00	651.50	507.53	1,782.37
5	Profit/(Loss) before Finance cost & exceptional & Extraordinary items and tax (3-4)	(189.51)	(83.25)	19.66	(456.42)
6	Finance Costs	10.81	10.29	9.01	23.97
7	Profit/(Loss) before exceptional & Extraordinary items and tax (5-6)	(200.33)	(93.54)	10.65	(480.39)
8	Exceptional items (Refer Note no. 6)	-	-	-	-
9	Profit/ (Loss) before Extraordinary Items & Tax (7-8)	(200.33)	(93.54)	10.65	(480.39)
10	Extraordinary Items	-	-	-	-
11	Net Profit /(Loss) before after tax (9-10)	(200.33)	(93.54)	10.65	(480.39)
12	Tax Expense	-	-	-	-
13	Net Profit /(Loss) for the period after tax (11-12)	(200.33)	(93.54)	10.65	(480.39)
14	Other Comprehensive Income not reclassified into Profit & Loss account	0.87	(19.83)	7.77	3.47
15	Total Comprehensive Income (13+14)	(199.46)	(113.37)	18.42	(476.92)
16	Net Profit attributable to (Loss)				
	Shareholders of the Company	(200.19)	(32.68)	10.80	(419.11)
	Non-Controlling Interest	(0.14)	(60.86)	(0.14)	(61.28)
17	Other comprehensive Income attributable to				
	Shareholders of the Company	0.87	(19.83)	7.77	3.47
	Non-Controlling Interest	-	-	-	-
18	Total Comprehensive Income for the period [Comprising profit and other comprehensive income / (loss) for the period]				
	Shareholders of the Company	(201.05)	(52.51)	18.56	(415.64)
	Non-Controlling Interest	(0.14)	(60.86)	(0.14)	(61.28)
19	Paid up equity share capital (Face value Rs.10)	863.66	863.66	863.66	863.66
20	Other Equity	-	-	-	(27,953.70)
21	Earning Per Equity Share (EPS)				
	Basic EPS Rs.	(2.32)	(0.38)	0.13	(4.85)
	Diluted EPS Rs.	(2.32)	(0.38)	0.13	(4.85)

Notes to the Statement of Standalone Unaudited Financial Result for the quarter ended 30th June, 2025.

- The above standalone unaudited financial results were reviewed by the Audit Committee and have been considered and approved by the Board of Directors at their meeting held on August 8, 2025. The same have been subjected to Limited Review by the Statutory Auditors.
- Last year, Company was under Liquidation Process under Section 33 of the Insolvency and Bankruptcy Code, 2016 vide Honorable National Company Law Tribunal, Ahmedabad bench vide Order dated 19.12.2023 and Mr. Ravindra Kumar Goyal (having registration no. IBBI/ IPA-001 / IP-P-02019/2020- 2021/13098) was appointed as Liquidator of the company under section 34 of the Insolvency and Bankruptcy Code, 2016. Afterwards, Company was sold to highest bidder on going concern basis. Company has received the intimation order IA/1387(AHM)2024 in CP(IB)203 of 2020 under section 60(5) IBC dated 5-11-2024 for these proceedings. Accordingly, the management is taken over by new management from liquidator, and the above unaudited standalone financial results of the Company for the quarter ended June 30, 2025 have been reviewed by Management. The statutory auditors have carried out a limited review of these results. Ministry of Corporate Affairs has also approved the status of the company as "ACTIVE COMPLIANT" in July, 2025 month from Company "Under liquidation".
- The Company is primarily engaged in the business of Electrical products like Power & Distribution Transformers, its parts and Hydro projects which together constitute a single segment in accordance with the Accounting Standard on "Segment Reporting (Ind AS 108)"
- Provision for interest and finance charges on outstanding finance liability has not been provided in above financial results except fresh loans taken by company post change in management
- "Basis of preparation"
The results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standard) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016 and the relevant provisions of the Companies Act, 2013 ("the Act"). The results are prepared on going concern assumptions considering the fact that the company has received Rs. 78 Cr. from successfully bidder for sale of company as a going concern as per regulation 32(e) of the insolvency and Bankruptcy board of India (Liquidation process) regulation 2016 which has been disclosed under the other current liabilities.
- Company has received the intimation order IA/1387(AHM)2024 in CP(IB)203 of 2020 under section 60(5) IBC dated 5-11-2024 confirming the relief for the various statues as per the terms and condition mentioned in the order however the company is in process of making necessary compliance to making order effective and all accounting treatment given in the books
- Figures of the previous periods have been regrouped / reclassified / rearranged where ever considered necessary to conform current period/ Year Classification
- The figures for the quarter ended March 31,2025 are the balancing figures between audited figures in respect of the full financial year and the unaudited published year-to-date figures upto the third quarter ended December 31,2024 which were subjected to limited review.
- Consolidated results include result of IMP Energy Limited subsidiary for the purpose of consolidated financial statement.

Place :-Ahmedabad
Date :- 8th August 2025



For IMP POWERS LIMITED
Rakesh Shah
Chairman
DIN : 00421920

**The Board of Directors
IMP Powers Limited**

Report on Unaudited Consolidated Financial Results

Qualified Opinion

We have reviewed the accompanying consolidated statement of financial results ("the Statement") of IMP Powers Limited ("the Company") and reviewed by another auditor its subsidiary (the Company and its subsidiaries together referred as "the Group") for the quarter ended 30th June, 2025, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time (the "Listing Regulations"). The consolidated financial results have been initialed by us for the purpose of identification.

We did not review the interim financial results of the subsidiary whose financial results reflect total revenue of Rs. Nil lakhs, total profit/ (Loss) for the period of Rs. (0.63) lakhs, total comprehensive income of Rs. Nil for the quarter ended June 30th, 2025. These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the management and our report on this statement, in so far as it relates to the amounts and disclosure included in respect of these subsidiaries, is based solely on the reports of other auditors

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i) are presented in accordance with the requirements of Regulations 33 of the Listing Regulations in this regard; and
- ii) except for the possible effects of the matter described in 'Basis for Qualified Opinion' paragraph below, gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the profit/ (loss) (including other comprehensive income) and other financial information of the Company for quarter ended June 30th, 2025.

Basis of Qualified Opinion

Attention is drawn to the followings:

- a) Trade Receivables, Other Financial Assets and Other Current Assets and bank balance are subject to confirmation and reconciliation from respective parties and consequential reconciliation, outcomes of pending arbitration/settlement of claims and adjustments arising therefrom if any.
- b) Impact with respect to aforesaid point are currently not ascertainable pending completion of final distribution process.



- c) The company is in the process of reconciling direct/indirect tax related balances as per books of account and as per tax records. Accordingly, we are unable to comment whether these balances are fairly stated in the books.
- d) During our review, we noted that the company has not performed impairment testing on its assets, despite significant reductions in operations and ongoing financial losses, which are indicators of potential impairment under [applicable accounting standards]. As a result, we are unable to determine whether any adjustments to the carrying values of the company's assets are necessary. This matter has not been reflected in the financial statements, and we cannot conclude on the impact of this omission.

In our opinion and to the best of our information, according to the explanations given to us, the Statement, except for the matters described in paras (a) to (d) above, are presented in accordance with the requirements of Regulation read with Circular in this regard and the unaudited Consolidated financial results for the quarter ended 30th June, 2025 as set out in the Statement gives a true and fair view of the total comprehensive income (comprising of (loss) and other comprehensive income) and other financial information of the Company for the quarter ended June 30th, 2025 in accordance with the accounting principles generally accepted in India.

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidate Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our qualified opinion on the quarter consolidated financial results.

Management's Responsibilities for the Interim Financial Results

The Statement of the Company for the quarter ended 30th June, 2025 have been taken on record by the Management. For the said purpose as explained in Note no. 2 of the financial results, the management has relied upon the certification, representations, statements and other relevant information provided by the suspended Directors and other Officers of the Company in relation to the Statement.

The Management of the Company are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of the Statement that gives a true and fair view of the, financial performance {including other comprehensive income}, of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) notified under section 133 of the Act read with the Companies {Indian Accounting Standards} Rules, 2015, as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 Statement that gives a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Management of the Company is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis.

Auditors' Responsibilities for the Review of the Interim Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to the Statement in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.



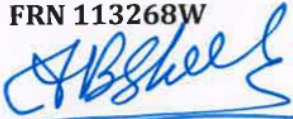
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation. Materiality is the magnitude of misstatements in the financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For and on behalf of

B J S AND Associates
Chartered Accountants
FRN 113268W



CA Apurv
Shah Partner
MN. 106016



Date: August 08, 2025
Place: Ahmedabad
UDIN: 25106016BMGXPC4586

IMP POWERS LIMITED

Regd. Office : CH-7, Inspire Business Park, Shantigram, Near Vaishnodevi Circle, Khodiar, Ahmedabad, Daskroi, Gujarat, India 382421.
CIN: L31300DN1961PLC000232

IMP

Unaudited Standalone Financial Results for the Quarter ended on June 30, 2025

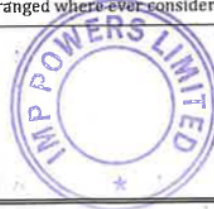
(Rs. in Lakhs)

Sr.	Particulars	Standalone			
		Quarter Ended		Year Ended	
		30-Jun-25	31-Mar-25	30-Jun-24	31-Mar-25
		Unaudited	Audited	Unaudited	Audited
1	Income from operation	171.18	36.23	0.18	152.72
	(a) Revenue from operations	-	-	314.52	314.52
	(b) Other Operating Income	171.18	36.23	314.70	467.24
	Total income from operation (a+b)	0.30	532.02	212.49	858.71
2	Other Income	171.48	568.25	527.19	1,325.95
3	Total Income (1+2)				
4	Expenses				
	a) Cost of materials consumed	40.96	(12.82)	64.94	67.43
	b) Purchases of stock-in-trade	-	-	-	-
	c) Changes in Inventories of finished goods, work-in- progress and stock in trade	26.00	27.27	(62.21)	(34.93)
	d) Employee Benefits Expense	91.35	83.13	34.06	202.79
	e) Depreciation and amortisation expense	108.16	124.43	174.68	570.74
	f) Provision for doubtful Debts and Loans & advances (BG Invoked)	-	-	-	139.60
	g) Other expenses	93.91	159.36	295.43	564.75
	Total expenses (a to g)	360.37	381.37	506.90	1,510.38
5	Profit/(Loss) before Finance cost & exceptional & Extraordinary items and tax (3-4)	(188.89)	186.88	20.29	(184.43)
6	Finance Costs	10.81	10.29	9.01	23.97
7	Profit/(Loss) before exceptional & Extraordinary items and tax (5-6)	(199.70)	176.59	11.28	(208.40)
8	Exceptional items (Refer note no. 6)	-	-	-	-
9	Profit/ (Loss) before Extraordinary Items & Tax (7-8)	(199.70)	176.59	11.28	(208.40)
10	Extraordinary Items	-	-	-	-
11	Net Profit /(Loss) before after tax (9-10)	(199.70)	176.59	11.28	(208.40)
12	Tax Expense	-	-	-	-
13	Net Profit /(Loss) for the period after tax (11-12)	(199.70)	176.59	11.28	(208.40)
14	Other Comprehensive Income not reclassified into Profit & Loss account	0.87	(19.83)	7.77	3.47
15	Total Comprehensive Income [13+14]	(200.57)	156.76	19.05	(204.93)
16	Paid up equity share capital (Face value Rs.10)	863.66	863.66	863.66	863.66
17	Other Equity	-	-	-	(27,861.29)
18	Earning Per Equity Share (EPS)				
	Basic EPS Rs.	(2.31)	2.04	0.13	(2.41)
	Diluted EPS Rs.	(2.31)	2.04	0.13	(2.41)

Notes to the Statement of Standalone unaudited Financial Result for the quarter ended 30th June , 2025.

- The above standalone unaudited financial results were reviewed by the Audit Committee and have been considered and approved by the Board of Directors at their meeting held on August 8, 2025. The same have been subjected to Limited Review by the Statutory Auditors
- Last year, Company was under Liquidation Process under Section 33 of the Insolvency and Bankruptcy Code, 2016 vide Honorable National Company Law Tribunal, Ahmedabad bench vide Order dated 19.12.2023 and Mr. Ravindra Kumar Goyal (having registration no. IBBI/ IPA-001 / IP-P-02019/2020- 2021/13098) was appointed as Liquidator of the company under section 34 of the Insolvency and Bankruptcy Code, 2016. Afterwards, Company was sold to highest bidder on going concern basis. Company has received the intimation order IA/1387(AHM)2024 in CP(IB)203 of 2020 under section 60(5) IBC dated 5-11-2024 for these proceedings. Accordingly, the management is taken over by new management from liquidator, and the above unaudited standalone financial results of the Company for the quarter ended June 30, 2025 have been reviewed by Management. The statutory auditors have carried out a limited review of these results. Ministry of Corporate Affairs has also approved the status of the company as "ACTIVE COMPLIANT" in July, 2025 month from Company "Under liquidation".
- The Company is primarily engaged in the business of Electrical products like Power & Distribution Transformers, its parts and Hydro projects which together constitute a single segment in accordance with the Accounting Standard on "Segment Reporting (Ind AS 108)"
- Provision for interest and finance charges on outstanding finance liability has not been provided in above financial results except fresh loans taken by company post change in management
- "Basis of preparation"
The results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standard) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016 and the relevant provisions of the Companies Act, 2013 ("the Act"). The results are prepared on going concern assumptions considering the fact that the company has received Rs. 78 Cr. from successful bidder for sale of company as a going concern as per regulation 32(e) of the insolvency and Bankruptcy board of India (Liquidation process) regulation 2016 which has been disclosed under the other current liabilities.
- Company has received the intimation order IA/1387(AHM)2024 in CP(IB)203 of 2020 under section 60(5) IBC dated 5-11-2024 confirming the relief for the various statues as per the terms and condition mentioned in the order however the company is in process of making necessary compliance to making order effective and all accounting treatment given in the books once the order is effective
- The figures for the quarter ended March 31, 2025 are the balancing figures between audited figures in respect of the full financial year and the unaudited published year-to-date figures upto the third quarter ended December 31, 2024 which were subjected to limited review.
- Figures of the previous periods have been regrouped / reclassified / rearranged where ever considered necessary to conform current period/ Year Class

Place :- Ahmedabad
Date :- 8th August 2025



For IMP POWERS LIMITED

Rakesh Shah
Chairman

DIN : 00421920

The Board of Directors
IMP Powers Limited

Report on Unaudited Standalone Financial Results

Qualified Opinion

We have reviewed the accompanying statement of financial results ("the Statement") of IMP Powers Limited ("the Company") for the period ended 30th June, 2025, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time (the "Listing Regulations"). The financial results have been initialed by us for the purpose of identification.

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i) are presented in accordance with the requirements of Regulations 33 of the Listing Regulations in this regard; and
- ii) except for the possible effects of the matter described in 'Basis for Qualified Opinion' paragraph below, gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the profit/ (loss) (including other comprehensive income) and other financial information of the Company for the quarter ended 30th June 2025.

Basis of Qualified Opinion

Attention is drawn to the followings:

- a) Trade Receivables, Other Financial Assets and Other Current Assets and bank balance are subject to confirmation and reconciliation from respective parties and consequential reconciliation, outcomes of pending arbitration/settlement of claims and adjustments arising therefrom if any.
- b) Impact with respect to aforesaid point are currently not ascertainable pending completion of final distribution process.
- c) The company is in the process of reconciling direct/indirect tax related balances as per books of account and as per tax records. Accordingly, we are unable to comment whether these balances are fairly stated in the books.
- d) During our review, we noted that the company has not performed impairment testing on its assets, despite significant reductions in operations and ongoing financial losses, which are indicators of potential impairment under [applicable accounting standards]. As a result, we are unable to determine whether any adjustments to the carrying values of the company's assets are necessary. This



matter has not been reflected in the financial statements, and we cannot conclude on the impact of this omission.

In our opinion and to the best of our information, according to the explanations given to us, the Statement, except for the matters described in paras (a) to (e) above, are presented in accordance with the requirements of Regulation read with Circular in this regard and the unaudited financial results for the quarter ended 30th June 2025 as set out in the Statement gives a true and fair view of the total comprehensive income (comprising of (loss) and other comprehensive income) and other financial information of the Company for the period ended June 30, 2025 in accordance with the accounting principles generally accepted in India.

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our qualified opinion on quarter ended June 30, 2025.



Management's Responsibilities for the Interim Financial Results

The Statement of the Company for the period ended 30th June 2025 have been taken on record by the Management. For the said purpose as explained in Note no. 2 of the financial results, the Management has relied upon the certification, representations, statements and other relevant information provided by the suspended Directors and other Officers of the Company in relation to the Statement.

The Management of the Company are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of the Statement that gives a true and fair view of the, financial performance (including other comprehensive income), of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) notified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 Statement that gives a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Management of the Company is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis.

Auditors' Responsibilities for the Review of the Interim Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.



As part of an audit in accordance with SAs we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to the Statement in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
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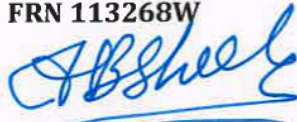


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For and on behalf of

B J S AND Associates
Chartered Accountants
FRN 113268W



CA Apurv Shah
Partner
MN. 106016



Date: August 08, 2025

Place: Ahmedabad

UDIN: 25106016BMGXPB3770