

**IMEC/BSE/05/2026-27**

**Date: 28 May 2026**

**To,  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Rotunda Building, Dalal Street,  
Mumbai – 400001**

Dear Sir/Madam,

**Sub: Submission of the Audited Standalone Financial Results of the Company for the Quarter and Year ended March 31, 2026.**

Pursuant to the provisions of Regulation 30 & 33 and other applicable provisions of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'); this is to inform you that the Board of Directors of IMEC Services Limited at its Meeting held on today i.e., May 28, 2026, *inter-alia* considered and approved the Audited Standalone Financial Results of the Company for the quarter and year ended March 31, 2026, along with the Independent Auditor's Reports issued by SCAN & Co. (previously M.S. Singhatwadia & Co.), Chartered Accountants, (ICAI Firm Registration No. 113954W), Statutory Auditor of the Company.

The copy of the said Audited Standalone Financial Results along with the Independent Auditor's Report issued by the statutory auditor and other disclosures as required under Regulation 30 of the Listing Regulations are enclosed herewith.

The meeting commenced at 4:00 P.M. and concluded at 8:00 P.M.

The information/documents are also placed on the website of the Company at [www.imecservices.in](http://www.imecservices.in).

Kindly take the same on record.

Thank you  
Yours truly,

**For IMEC Services Limited**

**Rajesh Soni**  
**Director**  
**DIN.: 00574384**  
*Encl.: a/a*

## Independent Auditor's Report

To,  
The Members of IMEC Services Limited  
Report on the Audit of the Financial Statements

### Opinion

We have audited the accompanying Financial Statements of IMEC Services Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date and Notes to the Financial Statements, including a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, the profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

### Basis of Opinion

We conducted our audit of the Financial Statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements 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 (ICAI) together with the independence requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the Rules made thereunder, 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Financial Statements of the current period. These matters were addressed in the context of our audit of the Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report:



Sr No.	Key Audit Matter
1	<p><b>Assessment of Contingent Liability and Related Disclosures</b></p> <p>As of March 31, 2026, the Group has exposures towards litigations relating to various matters. Significant management judgment is required to assess such matters to determine the probability of occurrence of material outflow of economic resources and whether a provision should be recognized, or a disclosure should be made. The management judgment is also supported with legal advice in certain cases as considered appropriate.</p> <p>As the ultimate outcome of the matters are uncertain and the positions taken by the management are based on the application of their best judgment, related legal advice including those relating to interpretation of laws/regulations.</p>
<b>Auditor's Response</b>	
<p><b>Principle Audit Procedures</b></p> <p>Our audit procedures included the following:</p> <ol style="list-style-type: none"> <li>1. We understood, assessed and tested the design and operating effectiveness of key controls surrounding contingent liability relating to the relevant laws and regulations;</li> <li>2. We performed our assessment on a test basis on the underlying calculations supporting the contingent liabilities made in the Financial Statements;</li> <li>3. We evaluated management's assessments by understanding precedents set in similar cases and assessed the reliability of the management's past estimates/judgments;</li> <li>4. We evaluated management's assessment of those matters that are not disclosed or not considered as contingent liability, as the probability of material outflow is considered to be remote by the management;</li> <li>5. We assessed the adequacy of the Company's disclosures.</li> </ol> <p>Based on the above work performed, management's assessment in respect of disclosures relating to contingent liabilities in the Financial Statements is considered to be reasonable.</p>	
<b>Key Audit Matter</b>	
2	<p><b>Recognition of Business Auxiliary Services Income under SubAgreements</b></p> <p>The Company earned Business Auxiliary Services ("BAS") income by facilitating the import of steel from Nippon Steel Trading Corporation, Japan into India under a subagreement with Euroasia Holdings Private Limited ("Euroasia"), which in turn operates under a principal agreement with AMNS Khopoli Limited. Revenue under this arrangement is recognised only upon receipt of written confirmation from Euroasia that consignments have been delivered to ArcelorMittal Nippon Steel India Limited and that all service obligations have been duly fulfilled, resulting in deferral of income until such confirmation is received irrespective of the physical arrival of goods.</p> <p>This matter was reported in the audit report of the previous year, wherein all Bills of Lading, for steel consignments from Japan were dated on or before FY 2023–24, and of the total BAS income of ₹27.50 crores recognised for the year ended 31 March 2025, ₹20.74 crores (approximately 75%) were recorded in March 2025 alone based on confirmations received from Euroasia during that period.</p> <p>During the current year ended 31 March 2026, the Company has received ₹1,65,00,000 against the said outstanding BAS receivables; however, a balance of ₹18,66,99,949 remains outstanding as of 31 March 2026, the recoverability of which continues to be contingent upon future confirmations and settlements with Euroasia. The materiality of the outstanding receivable balance, the ongoing dependence on thirdparty confirmations, and the inherent estimation uncertainty in assessing recoverability make this a continuing key audit matter.</p>
<b>Auditor's Response</b>	
1.Understood, assessed and tested the design and operating effectiveness of key controls	

	<p>surrounding the recognition of BAS income and the receipt and processing of thirdparty confirmations from Euroasia.</p> <ol style="list-style-type: none"> <li>2. Examined the confirmations received from Euroasia on a test basis and assessed whether conditions for revenue recognition under Ind AS 115 were met in the period in which income was recorded in the prior year.</li> <li>3. Verified the receipt of ₹1,65,00,000 during the current year against the outstanding BAS receivables and reconciled the closing balance of ₹18,66,99,949 as at 31 March 2026 to the underlying books and records.</li> <li>4. Evaluated management's assessment of the recoverability of the outstanding balance of ₹18,66,99,949, including review of correspondence with Euroasia, status of pending confirmations, and any subsequent receipts after the balance sheet date.</li> <li>5. Assessed the adequacy of the Company's disclosures in the Financial Statements in respect of the outstanding receivable balance, the revenue recognition policy and the associated estimation uncertainty.</li> </ol>

## Emphasis of Matter

We draw attention to the following Emphasis of matters:

1. The bonus payable to the employees of the Company in respect of the financial year ended 31 March 2026 has been accrued and recognized as a liability in the Financial Statements; however, the same remains unpaid as of 31 March 2026.
2. The exgratia of ₹29588 payable to the employees of the Company in respect of the financial year ended 31 March 2026 has been accrued and recognized as a liability in the Financial Statements; however, the same remains unpaid as of 31 March 2026.
3. The Company has not created any provision for doubtful debts during the financial year ended 31 March 2026. Based on management's assessment and judgement, all outstanding debts are considered recoverable, and no provision has been considered necessary in the Financial Statements for the said year.
4. The Company falls within the applicability of Section 135 of the Companies Act, 2013 in respect of Corporate Social Responsibility ("CSR") obligations. The Company has recognized a provision of **₹17,00,000** towards CSR expenditure for the financial year ended 31 March 2026, which remains unspent as at that date and has accordingly been carried as a liability in the Financial Statements.

Our opinion is not Modified in respect of above said matters.

## Management's Responsibilities for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. 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.

In preparing the Financial Statements, management 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 of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

## Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's 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 these Financial Statements.

- i. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
- ii. Identify and assess the risks of material misstatement of the Financial Statements, 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.
- iii. Obtain an understanding of internal financial controls 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 Financial Statements in place and the operating effectiveness of such controls.
- iv. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- v. Conclude on the appropriateness of 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 material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements 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

- vi. Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation

Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors (i) in 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 Financial Statements.

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 controls with reference to financial statements 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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

## Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit we report that:
  - (a) 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.
  - (b) 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.
  - (c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account.
  - (d) In our opinion, the aforesaid Financial Statements comply with the Ind AS specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
  - (e) On the basis of the written representations received from the directors as on March 31, 2026, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.
  - (f) 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 A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
  - (g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act. The company has paid only sitting fees to its directors.
  - (h) 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, as amended in our opinion and to the best of our information and according to the explanations given to us:
    - I. The Company has disclosed the impact of pending litigation on its financial position in its Financial Statements.
    - II. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on longterm contracts including derivative contracts.
    - III. There has been no amount which is required to be transferred to the Investor Education and Protection Fund by the Company.
  - (i) The Management has represented that to the best of its knowledge and belief that the company has used such accounting software for maintaining its book of accounts which has a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all transactions recorded in the software and the audit trail feature has not been tampered with and the audit trail has been preserved by the company as per the statutory requirements for record retention

2. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

**For SCAN & Co,**  
Chartered Accountants  
(Firm Reg. No. 113954W)



**CA Chetan Khandelwal**  
**Partner**  
**M. No.408113**  
**Place: Indore**  
**Date: 28/05/2026**  
**UDIN: 26408113PNVDJP2571**

**IMEC SERVICES LIMITED**

Regd. Off.: 611, Tulsiani Chambers, Nariman Point, Mumbai – 400 021

E-mail: investor@imecservices.in Website: www.imecservices.in

Phone No.: 022-22851303 Fax: 022-22823177

CIN: L74110MH1987PLC142326

**STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31st 2026**

S No	Particulars	Three months Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Audited	Audited	Audited	Audited
						(Rs. in Lacs)
1	Income					
	Revenue from Operations	0.56	0.90	2,486.99	23.01	2,822.47
	Other Income	8.75	4.86	31.03	24.31	52.67
	<b>Total Income</b>	<b>9.31</b>	<b>5.76</b>	<b>2,518.02</b>	<b>47.32</b>	<b>2,875.14</b>
2	<b>EXPENSES :-</b>					
	(a) Purchases of stock-in-trade			-	-	50.07
	(b) Employee benefits expenses	17.03	16.70	16.78	58.71	65.39
	(c) Finance costs	-	-	-	-	0.06
	(d) Depreciation and amortisation expenses	0.83	0.94	0.91	3.65	3.60
	(d) Other expenses	65.06	51.77	49.34	198.82	214.07
	<b>Total Expenses (a to d)</b>	<b>82.92</b>	<b>69.41</b>	<b>67.03</b>	<b>261.18</b>	<b>333.19</b>
3	<b>Profit/(Loss) from operations before exceptional items and tax (1-2)</b>	<b>(73.60)</b>	<b>(63.65)</b>	<b>2,450.99</b>	<b>(213.87)</b>	<b>2,541.95</b>
4	<b>Exceptional items</b>	-	-	-	-	-
5	<b>Profit/(Loss) before tax (3+4)</b>	<b>(73.60)</b>	<b>(63.65)</b>	<b>2,450.99</b>	<b>(213.87)</b>	<b>2,541.95</b>
6	<b>Tax expense :</b>					
	(a) Current Tax			-	-	-
	(b) Deferred Tax	(843.37)	8.46	0.04	(834.91)	0.04
	<b>Total Tax Expense (a+b)</b>	<b>(843.37)</b>	<b>8.46</b>	<b>0.04</b>	<b>(834.91)</b>	<b>0.04</b>
7	<b>Net Profit/(Loss) for the year (5-6)</b>	<b>769.77</b>	<b>(72.11)</b>	<b>2,450.95</b>	<b>621.04</b>	<b>2,541.91</b>
8	<b>Other Comprehensive Income/(loss)</b>					
(A)	<b>Items that will not be reclassified to profit or loss</b>					
	(i) Re-measurement gains/(losses) on defined benefit plans	2.67		0.14	2.67	0.14
	(ii) Deferred Tax (Assets)/Liabilities on above	0.67		0.04	0.67	0.04
(B)	<b>Items that will be reclassified to profit or loss</b>					
9	<b>Total Comprehensive Income for the year (comprising profit /loss and other comprehensive income for the year) (7+8)</b>	<b>773.11</b>	<b>(72.11)</b>	<b>2,451.13</b>	<b>624.38</b>	<b>2,542.09</b>
10	<b>Paid-up equity share capital (face value of the Share Rs 10/- each)</b>	<b>190.00</b>	<b>190.00</b>	<b>190.00</b>	<b>190.00</b>	<b>190.00</b>
11	<b>Reserve excluding Revaluation Reserves</b>					
12	<b>Basic /Diluted Earnings Per Share (Not annualised)</b>					
	<b>(1) Basic (In Rs.)</b>	<b>40.51</b>	<b>(3.80)</b>	<b>129.00</b>	<b>32.69</b>	<b>133.78</b>
	<b>(2) Diluted (In Rs.)</b>	<b>40.51</b>	<b>(3.80)</b>	<b>129.00</b>	<b>32.69</b>	<b>133.78</b>

During the quarter ended [Q3, 31/12/2025], MAT Credit Entitlement and Deferred Tax Asset (DTA) were under a combined group DTA. Upon finalization of annual accounts for the year ended 31st Mar 2026, and in accordance with the amended provisions of the Income Tax Act, 1961, these balances have been regrouped — MAT Credit Entitlement has been written off as no longer recoverable, and DTA has been recognized and disclosed separately at its accurate amount.



**IMEC SERVICES LIMITED**

(Formerly known as Ruchi Strips And Alloys Limited)

Regd. Off.: 611, Tulsiani Chambers, Nariman Point, Mumbai – 400 021

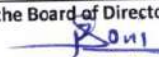
E-mail: investor@imecservices.in Website: www.imecservices.in

Phone No.: 022-22851303 Fax: 022-22823177

CIN: L74110MH1987PLC142326

**STATEMENT AUDITED STANDALONE OF ASSETS AND LIABILITIES AS AT 31 MARCH 2026**

(Rs. In Lacs)

Particulars	Note No	For the Year ended on March 31 2026	For the year ended on March 31, 2025
<b>I. ASSETS</b>			
<b>(1) Non-Current Assets</b>			
(a) Property, Plant, Equipment and Intangible Assets	1	12.88	16.13
(b) Financial Assets			
Non Current Investment	2	-	-
(ii) Loans		-	-
(iii) Others		-	-
(c) Deferred tax assets (net)		834.24	-
<b>Total Non-Current Assets</b>		<b>847.12</b>	<b>16.13</b>
<b>(2) Current Assets</b>			
(a) Inventories	3	-	-
(b) Financial Assets:			
(i) Trade Receivables	4	1,891.00	2,056.00
(ii) Cash and Cash equivalents	5	12.00	14.55
(iii) Bank balances other than (ii) above	6	51.89	375.56
(iv) loans		-	-
(v) Others		-	-
(c) Current Tax Assets (Net)	7(a)	79.18	133.37
(d) Other Current Assets	7(b)	516.71	545.97
<b>Total Current Assets</b>		<b>2,550.78</b>	<b>3,125.45</b>
<b>TOTAL ASSETS</b>		<b>3,397.90</b>	<b>3,141.58</b>
<b>II. EQUITY AND LIABILITIES</b>			
<b>(1) EQUITY</b>			
(a) Share Capital	8	190.00	190.00
(b) Other Equity	9	3,138.76	2,515.72
<b>Total Equity</b>		<b>3,328.76</b>	<b>2,705.72</b>
<b>(2) LIABILITIES</b>			
<b>(I) Non-Current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings		-	-
(ii) Other financial liabilities		-	-
Provisions	10	2.27	1.75
(c) Deferred tax liabilities (Net)		-	-
(d) Other non-current liabilities		-	-
<b>Total Non-Current Liabilities</b>		<b>2.27</b>	<b>1.75</b>
<b>(II) Current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings			
Trade Payables	11	33.76	50.14
(iii) Other financial liabilities		-	-
(b) Other Current Liabilities	12	33.06	383.94
(c) Provisions	13	0.03	0.03
(d) Current tax liabilities (Net)		-	-
<b>Total Current Liabilities</b>		<b>66.86</b>	<b>434.11</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>3,397.90</b>	<b>3,141.58</b>
Notes forming an integral part of the financial statements	1 to 44		
General information and Significant accounting policies	A-B	0	0
As per our report of even date attached		For and behalf of the Board of Directors	
		 <b>Rajesh Soni</b> Director DIN: 00574384	



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**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH 2026**

(Rs. In Lacs)

	Particulars	Note No	For the Year ended on March 31 2026	For the year ended on March 31, 2025
1	<b>I. INCOME</b>			
	a. Revenue from Operations	14	23.01	2,822.47
	b. Other Income	15	24.31	52.67
	<b>Total Income</b>		<b>47.32</b>	<b>2,875.14</b>
2	<b>II. EXPENSES</b>			
	a. Changes in inventories of stock in trade	16	-	50.07
	b. Employee Benefits Expense	17	58.71	65.39
	c. Finance Costs	18	-	0.06
	d. Depreciation and Amortization Expenses	1	3.65	3.600
	e. Other Expenses	19	198.82	214.07
	<b>Total Expenses (a to e)</b>		<b>261.18</b>	<b>333.19</b>
3	<b>III. Profit/(Loss)/from operations before exceptional items and tax</b>		<b>(213.86)</b>	2,541.95
4	<b>IV. Exceptional Items</b>		-	-
5	<b>V. Profit/(Loss) before tax (III-IV)</b>		<b>(213.86)</b>	2,541.95
6	<b>VI. Tax expense:</b>	20		(834.91)
	a. Current Tax		-	-
	b. Deferred Tax		(834.91)	0.04
	<b>Total Tax Expense (a+b)</b>		<b>(834.91)</b>	0.04
7	<b>VII. Net Profit/(Loss) for the Year (V-VI)</b>		<b>621.05</b>	2,541.91
8	<b>VIII. Other Comprehensive Income / (Loss)</b>			
	<b>A ) Items that will not be reclassified to profit &amp; Loss</b>			
	(i) Re-mesurement gain/(Loss) on Defined Benifit Plans		2.67	0.14
	(ii) Deffered Tax(Assets) / Liabilities on above		0.67	0.04
	(iii) Net (Loss) / gain on FVTOCI Equity Securities		-	-
	(iv) Deffered Tax(Assets) / Liabilities on above		-	-
	<b>(B) Items that will be reclassified to profit or loss</b>		-	-
	<b>Total Other Comprehensive Income (VIII)</b>		<b>2</b>	<b>0.18</b>
9	<b>Total Comprehensive Income for the Year(comprising profit /loss and other comprehensive income for the year)(VII+VIII)</b>		<b>623.05</b>	2,542.09
10	<b>IX. Earning per Equity share of Rs. 10/- each Basic and Diluted (in Rs.)</b>	29	32.68	133.79
	Notes forming an integral part of the financial statements General information and Significant accounting policies	1 to 44 A-B		

As per our report of even date attached

For and on behalf of the Board of directors



Rajesh Soni

Director

DIN: 00574384



**IMEC SERVICES LIMITED**

(Formerly known as Ruchi Strips And Alloys Limited)

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E-mail: investor@imecservices.in Website: www.imecservices.in

Phone No.: 022-22851303 Fax: 022-22823177

CIN: L74110MH1987PLC142326

**STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31<sup>st</sup> MARCH, 2026**

(Rs. In Lacs)

Particulars		For the Year 2025-26	For the year 2024-25
<b>A</b>	<b>Cash Flow From Operating Activities</b>		
	Profit / (Loss) before Tax	(213.86)	2,541.95
	Profit / (Loss) before Tax	-	-
	<b>Adjustment for:</b>		
	Depreciation, amortisation and impairment Expenses	3.65	3.60
	Finance cost	-	0.06
	Interest Income	(24.31)	(7.58)
	<b>Operating Profit before working capital changes</b>	<b>(234.52)</b>	<b>2,538.04</b>
	<b>Working capital adjustments:</b>		
	(Increase)/ Decrease in trade and other receivables	198.70	(2,037.99)
	(Increase)/ Decrease in inventories	-	50.07
	Increase/ (Decrease) in trade and other payables	(368.70)	312.56
	<b>Cash Generated from Operation</b>	<b>(404.52)</b>	<b>862.67</b>
	Income Taxes paid	-	-
	Cash Flow before Extraordinary Item	<b>(404.52)</b>	<b>862.67</b>
	Extraordinary item	-	-
	<b>Net Cash Flow from Operating Activities</b>	<b>(404.52)</b>	<b>862.67</b>
<b>B</b>	<b>Cash Flow from Investing Activities</b>		
	Purchase / Acquisition of Fixed Assets	(0.40)	(0.59)
	Changes due to Remeasurement Plan	2.67	0.14
	Interest income	24.31	7.58
	Loan and Advances Given	<b>51.72</b>	<b>(528.68)</b>
	<b>Net Cash Flow from Investing Activities</b>	<b>78.30</b>	<b>(521.56)</b>
<b>C</b>	<b>Cash Flow from Financing Activities</b>		
	Redemption of preference Shares	-	-
	Proceed from Borrowings	-	-
	Proceed from issue of Equity Shares	-	(0.06)
	Finance cost	-	(0.06)
	<b>Net Cash Flow from Financing Activities</b>	<b>-</b>	<b>(0.06)</b>
<b>D</b>	<b>Net Increase / (decrease) In Cash &amp; Cash Equivalents</b>	<b>(326.22)</b>	<b>341.05</b>
	Cash & Cash Equivalent at beginning of the year	390.12	49.06
	Cash & Cash Equivalent at end of the year	63.89	390.12
	<b>Increase / (Decrease) in cash and cash equivalent</b>	<b>(326.22)</b>	<b>341.05</b>

For and on behalf of the Board of directors

Rajesh Soni  
Director  
DIN: 00574384

## Notes to the Standalone Financial Results

- The Financial Results include the results for the quarter and year ended on 31<sup>st</sup> March 2026 and comparable results of previous quarter and quarter on quarter.
- The Financial Results include the results for the quarter ended 31<sup>st</sup> March 2026, being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date results up to the third quarter of the current financial year.
- Previous period/year figures have been reclassified/ regrouped wherever necessary to confirm to current period classification.
- The Company has prepared these financial results in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.



**IMEC/BSE/06/2025-26**

**Date: 28 May 2026**

To,  
**BSE Limited**  
**Phiroze Jeejeebhoy Towers,**  
**Rotunda Building, Dalal Street,**  
**Mumbai – 400001**

**Subject: Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended in respect of Independent Auditor's Reports (Standalone) with unmodified opinion for the Financial Year ended March 31, 2026.**

**Time of Commencement : 04:00 P.M.**

**Time of Conclusion : 08: 00 P.M.**

Dear Sir/Madam,

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read with Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, it is hereby declared that the Statutory Auditor of the Company, M/s. SCAN & Co., Chartered Accountants, (FRN: 113954W) has issued the Independent Auditor's Reports with unmodified opinion on the Audited Standalone Financial Results of the Company for the quarter and year ended March 31, 2026.

The said declaration will also be made available on the website of the Company: [www.imecservices.in](http://www.imecservices.in).

Kindly take the above information on records.

Thank you.  
Yours Faithfully,

**For IMEC Services Limited**

**Rajesh Soni**  
**Director**  
**DIN.: 00574384**  
Encl.: a/a