

**Date: June 3, 2026**

**To,**  
**BSE Limited**  
PhirozeJeejbhoy Towers,  
Dalal Street,  
Mumbai - 400001

SECURITY CODE: 517571 || SECURITY ID: INDLMETER || ISIN: INE065B01013 || SERIES: EQ

**Subject: Query from Exchange in relation to Financial Results submitted to Exchange dated May 26, 2026.**

**Ref: Your email dated 29.05.2026**

Dear Sir/Ma'am,

with reference to your e-mail dated 29.05.2026 regarding queries in financial results for the quarter and financial year ended on 31<sup>st</sup> March, 2026, the following reply for the requirements is as under;

**1. Consolidated Results - Statement of Impact of Audit Qualifications not submitted in Pdf (Incomplete Page Received) for Year Ended - March 2026**

**Clarification:** due to inadvertence and without any mala fide intention, the first page of the Statement of Impact of Audit Qualifications was not attached to the Consolidated Financial Results submitted earlier. We hereby submit the complete Consolidated Financial Results along with the Statement of Impact of Audit Qualifications for the quarter and financial year ended on March 31, 2026.

We request you to take the above submission on record and oblige.

Thanking you,

Yours faithfully,

**For, IMP POWERS LIMITED**

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**YASH SHAH**  
**COMPANY SECRETARY AND COMPLIANCE OFFICER**

**The Board of Directors**  
**IMP Powers Limited**

## **Report on Audited Consolidated Financial Results**

### **Qualified Opinion**

We have Audited the accompanying consolidated statement of financial results ("the Statement") of IMP Powers Limited ("the Company") and audited by another auditor its subsidiary (the Company and its subsidiaries together referred as "the Group") for the quarter and year ended on 31<sup>st</sup> March 2026, 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 initialled by us for the purpose of identification.

We did not audit 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. (2.51) lakhs, total comprehensive income of Rs. Nil for the year ended on 31<sup>st</sup> March 2026. These interim financial results have been audited 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 subsidiary, 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 and year ended March 31<sup>st</sup>, 2026.

### **Basis of Qualified Opinion**

Attention is drawn to the followings:

- a) a) As at 31 March 2026, the Company has disclosed gross trade receivables



- amounting to Rs. 39.86 Crore, Substantial portion of these receivables are outstanding since prior to commencement of the Corporate Insolvency Resolution Process (CIRP) and continue to remain outstanding for more than three years. The Group has not recognised expected credit loss (ECL) against such receivables. Considering the age of such receivables and absence of adequate evidence supporting recoverability of these balances, the carrying value of such trade receivables may not be in accordance with the expected credit loss requirements of Indian Accounting Standard (Ind AS) 109 – Financial Instruments. Consequently, trade receivables may be overstated and loss for the period and accumulated losses may be understated to that extent. The impact of the same has not been determined.
- b) As at 31 March 2026, the Group has disclosed balances aggregating to Rs. 0.95 Crore under bank balances and 22.93 Crore under other current assets, which inter alia include balances in current accounts, interest accrued/receivable, EMD / margin money, other deposits and balances with government authorities. A substantial portion of these balances pertains to periods prior to commencement of the Corporate Insolvency Resolution Process (CIRP) and subsequent liquidation process, and the Group has not been able to provide independent balance confirmations and adequate supporting documentation in respect of such balances. Further, certain balances are old and remain unreconciled. Accordingly, the recoverability and carrying value of such balances could not be adequately substantiated and consequential adjustments, if any; required to the carrying value of such balances and corresponding impact on the financial statements have not been determined.
- c) The Group has not carried out impairment assessment of its assets as at 31 March 2026 despite prolonged suspension of production activities pursuant to the Corporate Insolvency Resolution Process (CIRP) and subsequent liquidation process. Accordingly, the Group has not assessed whether the carrying amount of such assets exceeds their recoverable amount and whether any impairment loss is required to be recognised in the financial statements in accordance with Indian Accounting Standard (Ind AS) 36 – Impairment of Assets. Consequently, we are unable to determine the impact, if any, of impairment adjustment required in respect of such assets on the financial statements.
- d) After conclusion of E-Auction proceedings and on payment of 78 Crore (Amount of bid), liquidator issued Sale certificate for holding company to successful bidders (namely Electrify Energy Pvt Ltd in Consortium with Mr. Rakesh R Shah). Hon'ble NCLT awarded necessary Relief & Concession by way Of Separate Order to Successful Auction Purchaser and New management on 5/11/2024. However, said orders were challenged by STCI Finance Limited against Hon'ble NCLAT. Hon'ble NCLAT has issued order against said appeal dismissing all appeals and empowering Hon'ble NCLT (Adjudicating Authority)



to decide on distribution of sale proceeds. The said order is challenged by STCI Finance Limited in Hon'ble Supreme court. Due to pendency of final distribution order from authority quantifying amount to be paid to secured financial creditors and other unsecured financial creditors/operational creditors including workmen, group has not been able to give appropriate accounting treatment of write back/write off of these dues in books of accounts,

- e) The Group has not recognised deferred tax expense/income and corresponding deferred tax liability / asset arising from temporary differences as required under Indian Accounting Standard (Ind AS) 12 - Income Taxes. Consequently, tax expense for the period and the related deferred tax balances may require adjustment. The impact of the same on the financial statements has not been determined.
- f) The Group has not carried out actuarial valuation of employee benefit obligations relating to gratuity and leave encashment as at 31 March 2026. In accordance with the requirements of Indian Accounting Standard (Ind AS) 19 – Employee Benefits, obligations in respect of defined benefit plans for post-employment benefits and other long-term employee benefits are required to be measured using actuarial valuation techniques based on the projected unit credit method. In absence of such valuation, we were unable to determine the amount of employee benefit obligations, related employee benefit expense, remeasurement effects and deferred tax impact, if any, required to be recognised and disclosed in the financial statements. Consequently, we are unable to determine the impact thereof on the financial results and financial position of the Company

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 (f) 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 and year ended 31<sup>st</sup> March, 2026 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 and year ended on 31<sup>st</sup> March 2026 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 nine months consolidated financial results.



### **Management's Responsibilities for the Interim Financial Results**

The Statement of the Group for the quarter and year ended on 31<sup>st</sup> March, 2026 have been taken on record by the Management. The Management of the Holding 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 Group 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 holding 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 Audit 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: 26/05/2026**

**Place: Ahmedabad**

**UDIN: 26106016VNLFOG5957**

**IMP Powers Limited**

**Statement on Impact of Audit Qualification for the year ended on 31<sup>st</sup> March 2026 (Consolidated)**

(Rs. in Lakhs)

Particulars	Unaudited Figures (as reported before adjusting for qualifications)	Unaudited Figures (as reported before adjusting for qualifications)
Turnover/ Total Income	3682.67	<b>Not Applicable</b>
Total Expenditure	3673.60	
Net Profit/ (Loss)	9.06	
Earnings Per Share	0.14	
Any other financial item (as felt Nil appropriate by the management)	Nil	

**a) Details of Audit Qualifications**

- (i) Qualification regarding pending reconciliation, confirmation on Trade Receivables and Expected Credit loss for Trade Receivables
- (ii) Qualification regarding bank balance and other current assets
- (iii) Qualification regarding impairment of Property, plant and equipment
- (iv) Qualification regarding final decision and outcome of final Distribution order
- (vi) Qualification regarding non compliance of Ind AS 12
- (vii) Qualification regarding non compliance of Ind AS 19

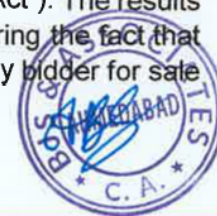
**b) Type of Audit Qualification: Qualified Opinion**

**c) Frequency of Qualification: Continuing since March, 2022**


**d) For Audit Qualifications, where the impact of qualified by the auditor, managements View's:**

- (i) Management's estimation on the impact of audit qualification: Not Applicable in all the above cases.
- (ii) If Management is unable to estimate the impact, reasons for the same:

1. The results of the Group 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. Subsequent to completion of E-auction proceedings and obtention of control over operations, the immediate priority was revival and stabilization of business operations and recommencement of production activities. Accordingly, detailed verification, reconciliation and assessment of assets, trade receivables, statutory balances and other historical balances inherited from the pre-resolution period are currently under progress. The Company is undertaking necessary verification procedures, obtaining supporting records and confirmations, and reconciling balances wherever required. Appropriate accounting treatment and consequential adjustments, if any, arising from such verification and reconciliation process shall be considered and recorded upon completion of the exercise and receipt of the final distribution order / closure documentation from the concerned authority, to the extent applicable.

<p style="text-align: center;"><i>M. Maheshwar Sahu</i></p> <p><b>Name:</b> Maheshwar Sahu <b>Designation:</b> CFO</p>	<p style="text-align: center;"><i>Haveen Kumar Singh</i></p> <p><b>Name:</b> Haveen Kumar Singh <b>Designation:</b> CEO &amp; WTD</p>	
<p style="text-align: center;"><i>M. Maheshwar Sahu</i></p> <p><b>Mr. Maheshwar Sahu</b> <b>Chairman, Audit Committee</b></p>	<p style="text-align: center;"><i>Apurv Shah</i></p> <p><b>CA Apurv Shah, Partner, BJS and Associates</b></p>	

Place: Ahmedabad  
Date: May 26, 2026

**IMP POWERS LIMITED**  
 Regd. Office : Survey No. 263/3/2, Village Sayll, Umar Kuin Road Silvassa (U. T.) Dadra & Nagar Havel, Silvassa -396230  
 CIN: L31300DN1961PLC000232  
**Consolidated Audited Financial Results For The Fourth Quarter & Financial year Ended on March 31, 2026**

(Rs. In Lakhs)

Sr.	Particulars	Consolidated				
		Quarter Ended		Year Ended		
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
	Audited	Unaudited	Audited	Audited	Audited	
1	<b>Income form operation</b>					
	(a) Revenue from operations	2,881.75	12.76	36.23	3,138.20	152.72
	(b) Other Operating Income	-	-	0.00	-	314.52
	<b>Total income form operation (a+b)</b>	<b>2,881.75</b>	<b>12.76</b>	<b>36.23</b>	<b>3,138.20</b>	<b>467.24</b>
2	<b>Other Income</b>	275.98	150.74	532.02	544.47	858.71
3	<b>Total Income (1+2)</b>	<b>3,157.73</b>	<b>163.50</b>	<b>568.25</b>	<b>3,682.67</b>	<b>1,325.95</b>
4	<b>Expenses</b>					
	a) Cost of materials consumed	2,407.27	1,608.04	(12.82)	4,124.01	67.43
	b) Purchases of stock-in-trade	-	-	-	-	-
	c) Changes in Inventories of finished goods, work-in-progress and stock in trade	(463.08)	(1,600.21)	27.28	(2,037.29)	(34.93)
	d) Employee Benefits Expense	211.01	165.98	83.13	592.47	202.79
	e) Depreciation and amortisation expense	108.14	107.63	124.92	436.98	572.72
	f) Provision for Doubtful Debts and advances (BG Invoked)	-	-	-	-	139.60
	g) Other expenses	204.60	79.75	428.99	456.46	834.76
	<b>Total expenses (a to g)</b>	<b>2,467.95</b>	<b>361.20</b>	<b>651.50</b>	<b>3,572.64</b>	<b>1,782.37</b>
5	<b>Profit/(Loss) before Finance cost &amp; exceptional &amp; Extraordinary items and tax (3-4)</b>	<b>689.78</b>	<b>(197.69)</b>	<b>(83.25)</b>	<b>110.03</b>	<b>(456.42)</b>
6	Finance Costs	46.03	30.03	10.29	98.93	23.97
7	<b>Profit/(Loss) before exceptional &amp; Extraordinary items and tax (5-6)</b>	<b>643.75</b>	<b>(227.72)</b>	<b>(93.54)</b>	<b>11.10</b>	<b>(480.39)</b>
8	Exceptional items (Refer Note no. 6)	-	-	-	-	-
9	<b>Profit/ (Loss) before Extraordinary Items &amp; Tax (7-8)</b>	<b>643.75</b>	<b>(227.72)</b>	<b>(93.54)</b>	<b>11.10</b>	<b>(480.39)</b>
10	Extraordinary Items	-	-	-	-	-
11	<b>Net Profit/(Loss) before after tax (9-10)</b>	<b>643.75</b>	<b>(227.72)</b>	<b>(93.54)</b>	<b>11.10</b>	<b>(480.39)</b>
12	Tax Expense	-	-	-	-	-
13	<b>Net Profit/(Loss) for the period after tax (11-12)</b>	<b>643.75</b>	<b>(227.72)</b>	<b>(93.54)</b>	<b>11.10</b>	<b>(480.39)</b>
14	Other Comprehensive Income not reclassified into Profit & Loss account	(5.20)	0.87	(26.77)	(2.60)	(3.47)
15	<b>Total Comprehensive Income [13+14]</b>	<b>638.55</b>	<b>(226.85)</b>	<b>(120.31)</b>	<b>8.50</b>	<b>(483.86)</b>
16	<b>Net Profit attributable to (Loss)</b>					
	Shareholders of the Company	643.90	(227.58)	(32.68)	11.67	(419.11)
	Non-Controlling Interest	(0.15)	(0.14)	(60.86)	(0.57)	(61.28)
17	<b>Other comprehensive income attributable to</b>					
	Shareholders of the Company	(5.20)	0.87	(26.77)	(2.60)	(3.47)
	Non-Controlling Interest	-	-	-	-	-
18	<b>Total Comprehensive Income for the period [Comprising profit and other comprehensive income / (loss) for the period]</b>					
	Shareholders of the Company	638.70	(228.45)	(59.45)	9.07	(422.58)
	Non-Controlling Interest	(0.15)	(0.14)	(60.86)	(0.57)	(61.28)
19	<b>Paid up equity share capital (Face value Rs.10)</b>	<b>863.66</b>	<b>863.66</b>	<b>863.66</b>	<b>863.66</b>	<b>863.66</b>
20	<b>Other Equity</b>	-	-	-	(27,944.63)	(27,953.70)
21	<b>Earning Per Equity Share (EPS)</b>					
	Basic EPS Rs.	7.46	(2.64)	(0.38)	0.14	(4.85)
	Diluted EPS Rs.	7.46	(2.64)	(0.38)	0.14	(4.85)

**Notes to the Statement of Consolidated audited Financial Result for the year ended 31st March, 2026**

- The above consolidated financial results reviewed by the Audit Committee and have been considered and approved by the Board of Directors at their meeting held on May 26, 2026.
- These standalone results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards specified under Section 133 of the Companies Act 2013 ('the Act') read with Companies (Indian Accounting Standards) Rules 2015 and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 (as amended)
- Last year, the 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.
- 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(a) of the insolvency and Bankruptcy board of India (Liquidation process) regulation 2016 which has been disclosed under the other current liabilities.
- The figures for the quarter ended March 31, 2026 and 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 of the respective years which were subjected to limited review.
- After conclusion of E-Auction proceedings and on payment of 78 Crore (Amount of bid), liquidator issued Sale certificate for holding company to successful bidders (namely Electrify Energy Pvt Ltd in Consortium with Mr. Rakesh R Shah). Hon'ble NCLT awarded necessary Relief & Concession by way Of Separate Order to Successful Auction Purchaser and New management on 5/11/2024. However, said orders were challenged by STCI Finance Limited against Hon'ble NCLAT. Hon'ble NCLAT has issued order against said appeal dismissing all appeals and empowering Hon'ble NCLT (Adjudicating Authority) to decide on distribution of sale proceeds. The said order is challenged by STCI Finance Limited in Hon'ble Supreme court. Due to pendency of final distribution order from authority quantifying amount to be paid to secured financial creditors and other unsecured financial creditors/operational creditors including workmen, group has not been able to give appropriate accounting treatment of write back/write off of these dues in books of accounts
- Figures of the previous periods have been regrouped / reclassified / rearranged where considered necessary to conform current period/ Year Classification

Place :- Ahmedabad  
 Date :- 26-05-2026



For IMP POWERS LIMITED

*(Signature)*  
 Naveen Kumar Singh  
 Whole time Director & CEO  
 DIN : 06953675

**IMP POWERS LIMITED**

Regd. Office : Survey No. 263/3/2/2, Village Sayll, Umar Kuin Road Silvassa (U. T.) Dadra & Nagar Havel, Silvassa -396230  
CIN: L31300DN1961PLC00232

**Consolidated Audited Financial Results For The Fourth Quarter & Financial year Ended on March 31, 2026**

**Statement of Assets & Liabilities**

(Rs. In Lakhs)

Particulars	Consolidated	
	As on March 31, 2026	As on March 31, 2025
	Audited	Audited
<b>ASSETS</b>		
<b>A Non-current Assets</b>		
(a) Property, Plant and Equipment	4,124.27	3,896.86
(b) Right of use Assets	80.99	-
(c) Others Intangible Assets	38.39	40.81
Good will	23.76	23.76
(d) Financial Assets		
(i) Investment	0.02	0.02
(f) Deferred Assets/ (Liabilities)	13.02	13.02
(g) Other Non-current Assets	37.18	34.88
<b>Total Non-current Assets (A)</b>	<b>4,317.63</b>	<b>4,009.34</b>
<b>B Current Assets</b>		
(i) Inventories	3,764.41	1,125.34
(j) Financial Assets		
(i) Trade Receivables	3,985.73	3,961.03
(ii) Cash and Cash Equivalents	96.21	244.15
(iii) Bank Balance other than Cash and Cash Equivalents	7,884.84	7,234.84
(iv) Loans	2,106.63	1,680.82
(v) Other Financial Liabilities	1,840.21	-
(c) Other Current Assets	2,293.50	1,495.60
(d) Assets held-for sale	280.60	280.60
<b>Total Non-current Assets (B)</b>	<b>22,252.12</b>	<b>16,022.39</b>
<b>TOTAL ASSETS (A+B)</b>	<b>26,569.74</b>	<b>20,031.73</b>
<b>EQUITY AND LIABILITIES</b>		
<b>A Equity</b>		
(a) Equity Share Capital	863.88	863.88
(b) Other Equity	(27,944.63)	(27,953.70)
(c) Minority Interest	(7.30)	(6.73)
<b>Total Equity (A)</b>	<b>(27,088.06)</b>	<b>(27,096.55)</b>
<b>B Non-current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Other Financial Liabilities	-	-
(iii) Lease Liability	45.61	-
(b) Provisions	173.71	173.71
<b>Total Non-current Liabilities (B)</b>	<b>219.32</b>	<b>173.71</b>
<b>C Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	25,728.80	25,728.80
(ii) Lease Liabilities	42.00	-
(iii) Trade Payables		
Total outstanding dues of Micro Enterprises & Small Enterprises	270.56	145.13
Total outstanding dues of Creditors other than Micro & Small Enterprises	9,343.04	6,409.60
(iii) Other Financial Liabilities	9,663.48	6,313.90
(b) Other Current Liabilities	8,337.36	8,295.33
(c) Provisions	53.24	61.81
(d) Current Tax Liabilities	-	-
<b>Total Current Liabilities (C)</b>	<b>53,438.48</b>	<b>46,954.57</b>
<b>TOTAL Equity and LIABILITIES (A+B+C)</b>	<b>26,569.74</b>	<b>20,031.73</b>
	0.00	0.00



For IMP POWERS LIMITED,

*Naveen*  
Naveen Kumar Singh  
Whole time Director & CEO  
DIN : 06953675

Place Ahmedabad  
Date 26/05/2026

**IMP POWERS LIMITED**

CIN: L31300DN1961PLC000232


**Audited Consolidated Cash Flow Statement for year ended March 31st, 2026**

(Rs. In Lakhs)

Particulars	For the Year Ended 31st March 2026		For the Year Ended 31st March 2025	
<b>Profit before tax</b>		11.10		(480.39)
<b>Adjustments to reconcile profit before tax to net cash flow</b>				
Depreciation and amortisation	436.98		572.72	
(Profit) / loss on sale / write off of assets	-		-	
Provision for doubtful Debts	-		-	
Provision for doubtful Debts and Advances	-		-	
Finance costs	98.93		23.97	
Remeasurement gain/loss on define benefit plans	2.60		3.47	
		533.31		593.22
<b>Operating Profit / (loss) before working capital changes</b>		544.41		112.84
<b>Changes in working capital:</b>				
<b>Adjustments for (increase) / decrease in operating assets:</b>				
Inventories	(2,639.07)		129.39	
Trade receivables	(1,864.91)		21.90	
Current Financial loan & other Current assets	(1,873.69)		(7,363.94)	
Non-current financial assets & other non-current assets	(2.30)		(14.23)	
<b>Adjustments for increase / (decrease) in operating liabilities:</b>				
Trade payables	3,058.86		(15.45)	
Other current financial liabilities	3,349.58		(385.35)	
Other current liabilities	42.03		7,743.02	
Provision and Current tax	(8.57)		(92.35)	
Non-current financial liabilities	45.61		-	
Provision	(0.00)		15.17	
		107.54		38.15
Cash flow from extraordinary items		651.95		150.99
Cash generated from operations		651.95		150.99
<b>Net cash flow from / (used in) operating activities (A)</b>		651.95		150.99
<b>B. Cash flow from investing activities</b>				
Purchase of property, plant and equipment (including capital work in progress and capital advance)net off	(742.96)		(9.53)	
Proceeds from sale of fixed assets	-		-	
<b>Net cash flow from / (used in) investing activities (B)</b>		(742.96)		(9.53)
<b>C. Cash flow from financing activities</b>				
Proceeds from long-term borrowings( Net)	42.00		108.38	
Finance cost	(98.93)		(23.97)	
<b>Net cash flow from / (used in) financing activities (C)</b>		(56.93)		84.41
<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>		(147.95)		225.87
Cash and cash equivalents at the beginning of the year		244.15		18.28
<b>Cash and cash equivalents at the end of the year</b>		96.21		244.15
		0		-



For IMP POWERS LIMITED

  
**Naveen Kumar Singh**  
 Whole time Director & CEO  
 DIN : 06953675

Place :- Ahmedabad  
Date :- 26-05-2026