

IMP POWERS LIMITED

Regd. Office :Survey No. 263/3/2/2, Sayali Village, Umarkuin Road, Silvassa 396230, Dadra Nagar Haveli (U. T) CIN: L31300DN1961PLC000232

Unaudited Standalone Financial Results for the Quarter & Half Year ended on 30th September, 2019

	Particulars	Standalone (₹ In Lakhs)						
Sr.		Quarter Ended			Half Year Ended		V = -	
		30-Sep-19	30-Jun-19	30-Sep-18	30-Sep-19	20 Con 40	Year Ende	
_				Unaudited	20-2eh-13	30-Sep-18	31-Mar-1	
	1 Revenue from operations			I			Audited	
2	2 Other Income	9,674.44	6,917.29	7,671.42	16,591.73	16,292.64	41,425.	
2	Total Revenue (1+2) Expenses	9,674.44	6,917.29	7,671.42	16,591.73	16,292.64	41,425.	
	a) Cost of materials consumed b) Purchases of stock-in-trade	9,651.58	7,211.73	5,345.39	16,863.31	12,280.10	34,080.	
	c) Changes in Inventories of finished goods, work-in-					-	-	
	progress and stock in trade d) Excise Duty	(1,970.98)	(1,421.96)	486.59	(3,392.94)	238.54	(952.	
	e) Employee Benefits Expense f) Finance Costs	411.86 742.33	418.03 685.23	426.82 670.97	829.89	828.71	1,610.0	
	g) Depreciation and amortisation expense h) Other expenses	195.26 497.70	164.51 588.31	164.37	1,427.56 359.77	1,345.27 321.27	2,845.6 649.5	
5	Total expenses Profit before exceptional items and tax (3-4)	9,527.75	7,645.85	572.21 7,666.35	1,086.01 17,173.60	1,224.18 16,238.07	2,915.7 41,148. 9	
6	Exceptional items	146.69	(728.56)	5.07	(581.87)	54.57	276.6	
7	Profit before Tax (5-6) Tax Expense	146.69 (10.27)	(728.56)	5.07	(581.87)	54.57	276.6	
9	Net Profit for the period after tax (7-8)	156.96	(11.47) (717.09)	1.34 3.73	(21.74) (560.13)	17.20 37.37	80.7 195.9	
	Other Comprehensive Income not reclassified into Profit & Loss account (Net of taxes)	6.89	6.89	1.00				
	Total Comprehensive Income for the period (9+10)	163.85	(710.20)	4.73	13.78 (546.35)	2.00 39.37	27.5 223.4	
12	Paid up equity share capital (Face value Rs.10) Earning Per Equity Share (EPS)	863.66	863.66	863.66	863.66	863.66	863.6	
	Basic EPS Rs. Diluted EPS Rs.	1.82	(8.30)	0.04	(6.49)	0.43	2.2	
es:	Dilatod Et 0 1/3.	1.71	(7.81)	0.04	(6.10)	0.43	2.22	

- The above unaudited results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 4th November, 2019. The Statutory Auditors have carried out a limited review of the results.
- 2 The Company is primarily engaged in the business of Electrical products like Power & Distrubution Transformers, its parts and Hydro projects which together constitute a single segment accordance with in the Accounting Standard on "Segment Reporting (Ind AS 108)"
- 3 Figures of the previous periods have been regrouped / reclassified / rearranged where ever considered necessary.
- 4 The Company is in the process of evaluating the option permitted under section 115BAA of the Income Tax Act, 1961 as introduced by the Taxation Laws (Amendment) Ordinance, 2019.
- The Company has adopted Ind AS 116 "Leases" effective April 1, 2019, using modified retrospective method. The Company has applied the standard to all its leases with the cumulative impact recognized on the date of initial application i.e. April 1, 2019. Accordingly, previous period information has not been reinsted. This has resulted in recognizing a Right-to-Use asset ('ROU') and corresponding lease liability ₹ 236.83 lacs on the date of initial application. The effect of this adoption is decrease in profit before tax by ₹ 2.71 lacs for the quarter ended September 30, 2019 and ₹ 4.52 lacs for the six months ended September 30, 2019.
- The Company has an order book of ₹ 440 crore as on date



Name	7 Statement of Assets & Liabiliteis		(₹ In Lakh
ASSETS A Non-current Assets (a) Property, Plant and Equipment (b) Capital Work-In-Progress (c) Other intangible Assets (d) Investment (c) Financial Assets (ii) Charn (iii) Coher Financial Assets (iii) Coher Non-current Assets (iv) Total Non-current Assets (iv) Total Receivables (iv) Dank Balance other than Cash and Cash Equivalents (iv) Dans (iv) Other Financial Assets (iv) Other Financial Assets (iv) Total Non-current Assets (iv) Total Non-current Assets (iv) Other Financial Assets (iv) Coher Non-current Assets (iv) Total Non-current Assets (iv) Total Non-current Assets (iv) Total Non-current Assets (iv) Coher Non-current Assets (iv) Dans Assets (iv) Total Non-current Assets (iv) Coher Current Chabilities (iv) Coher Current Ch	Down .	Star	ndalone
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(a) Property, Plant and Equipment (b) Capital Work-in-Progress 7,709 62 7,835.2		2019	
Capital Work-In-Progress	A Non-current Assets		
Color Colo	(a) Property, Plant and Equipment	7 700 60	7
(d) Investment 33.45 34.9 34.9 (c) Financial Assets 77.48 77	(b) Capital Work-In-Progress	1,709.62	7,835.2
(c) Financial Assets	(c) Other intangble Assets	22.45	-
(i) Other Financial Assets (ii) Other Financial Liabilities (iii) Other Financial Liabilities (iii) Other Financial Liabilities (iii) Other Financial Liabilities (i) Other Financial Liabilities (i) Borrowings (ii) Other Financial Liabilities (i) Borrowings (iii) Carrent Assets (iii) Cash and Cash Equivalents (iv) Dans (Balance other than Cash and Cash Equivalents (v) Other Financial Assets (v) Other Current Assets (b) Other Current Assets (c) Other Current Assets (d) Total current Assets (e) Inspect Assets (f) Other Current Assets (h) Other Current Assets (h) Other Current Assets (h) Other Current Assets (h) Other Equity (h) O	The second secon		
(ii) Other Financial Assets (d) Non Current Tax Assets (Net) (e) Other Non-current Assets Total Non-current Assets (A) B Current Assets (a) Financial Assets (ii) Irrade Receivables (iii) Cash and Cash Equivalents (iv) Bank Balance other than Cash and Cash Equivalents (iv) Others Financial Assets (b) Other Current Assets (b) Other Current Assets (c) Other Current Assets (d) Other Current Assets (e) Other Current Assets (f) Other Current Assets (h) Other Equity (h) Charles (A)	1.1	17.40	11.48
Other Non-current Tax Assets (Net)	(i) Loans		
Content Non-current Assets 329.10 289.95	(II) Other Financial Assets		
Total Non-current Assets (A) 3.99.10 3.89.90 8,237.62	(a) Other N. (ax Assets (Net)		
Section Company Comp		329 10	200.00
B Current Assets	Total Non-current Assets (A)		
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(ii) Trade Receivables (iii) Cash and Cash Equivalents (iv) Bank Balance other than Cash and Cash Equivalents (iv) Others Financial Assets (b) Other Current Assets (b) Other Current Assets (c) Other Current Assets (d) Other Current Assets (e) Other Current Assets (f) Other Current Assets (h) Other Equity (h) Current Assets (h) Other Equity (h) Current Assets (h) Other Equity (h) Other Equity (h) Other Equity (h) Other Equity (h) Other Financial Liabilities (h) Borrowings (ii) Other Financial Liabilities (Net) (iii) Other Financial Liabilities (h) Borrowings (iii) Other Financial Liabilities (h) Borrowings (iii) Trade Payables (iii) Other Financial Liabilities (iii) Other Financial Liabilities (iii) Other Financial Liabilities (iii) Other Financial Liabilities (iv) Borrowings (iv) Other Financial Liabilities (iv) Borrowings (iv) Other Financial Liabilities (iv) Other Financial Liabilit			
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(iv) Bank Balance other than Cash and Cash Equivalents (iv) Loans (vi) Others Financial Assets (vi) Other Current Assets (b) Other Current Assets Total current Assets (B) Total current Assets Total current Liabilities	(ii) Cash and Cash East Annual Cash		
(iv) Coans (v) Loans (v) Coans (v) Others Financial Assets (v) Other Sequence (v) Other Sequence (v) Other Sequence (v) Other Current Assets (v) Other Current Cubilities (v) Other	(iii) Cash and Cash Equivalents		
(vi) Others Financial Assets (b) Other Current Assets (b) Other Current Assets Total current Assets (B) Total Current Liabilities 1,530.28 1,440.77 30,487.63 30,487.63 38,637.28 863.88 863.88 863.88 863.88 863.88 863.88 10,396.15 10,871.82 11,413.16 449.23 290.21 449.23 290.21 449.23 290.21 449.23 290.21 449.23 290.21 449.23 290.59 290.59 290.59 10,813.70 9,290.58 Total Outstansing dues of Creditors other than Micro & Small Enterprises Total Outstansing dues of Creditors other than Micro & Total Current Liabilities Total Current Liabilities (B) Total Current Liabilities (B)	(V) Loops	and the second s	
(b) Other Current Assets Total current Assets (B) Total Current Lassets (B)	(V) LOATIS		
Total current Assets (B) 1,330.28 1,440.77 30,487.63 30,474.54 FOTAL ASSETS 38,637.28 38,712.16 EQUITY AND LIABILITIES Equity a) Equity Share Capital 0. Other Equity 9,849.81 10,396.15 158.13 158.13 158.13 158.13 10,871.82 11,418.16 Non-current Liabilities (i) Borrowings (ii) Other Financial Liabilities (Net) Total Non-current Liabilities (A) 2,773.64 3,123.89 Provisions Prancial Liabilities (i) Borrowings (ii) Trade Payables Total outstansing dues of Micro Enterprises & Small Enterprises Total outstansing dues of Creditors other than Micro & Small Enterprises (iii) Other Financial Liabilities (Provisions ((h) Other Countries Financial Assets	-	- 12.71
Courrent Assets (B) 30,487.63 30,474.54		1.530 28	1 440 77
## COTAL ASSETS ## COUITY AND LIABILITIES Equity Paguity Share Capital 863.88	Total current Assets (B)		
EQUITY AND LIABILITIES	TOTAL ASSETS		00,114.04
Equity a) Equity Share Capital Other Equity Warrant Application Money Otal Equity Warrant Application Money Otal Equity Non-current Liabilities (i) Borrowings (ii) Other Financial Liabilities (Net) Total Non-current Liabilities (i) Borrowings (ii) Other Financial Liabilities (Net) Total Non-current Liabilities (i) Borrowings (ii) Trade Payables Total outstansing dues of Micro Enterprises & Small Enterprises Total outstansing dues of Creditors other than Micro & Small Enterprises (iii) Other Financial Liabilities (iii) Other Financial Liabilities (iii) Other Financial Liabilities (iv) Borrowings (iv) Trade Payables Total outstansing dues of Creditors other than Micro & Small Enterprises (ivi) Other Financial Liabilities (ivi) Other Financial Liabilities (ivii) Other Financial Liabilities (iviii) Other Financial Liabilities (iviiii) Other Financial Liabilities (iviii) Other Financial Liabilities (iviii) Other Financia		38,637.28	38,712.16
a) Equity Share Capital b) Other Equity Warrant Application Money Otal Equity Worrent Liabilities a) Financial Liabilities (i) Borrowings (ii) Other Financial Liabilities (Net) Total Non-current Liabilities (i) Borrowings (ii) Other Financial Liabilities (ii) Borrowings (iii) Other Financial Liabilities (iii) Trade Payables Total outstansing dues of Micro Enterprises & Small Enterprises Total outstansing dues of Creditors other than Micro & Small Enterprises (iii) Other Financial Liabilities (iii) Other Financial Liabilities (iii) Other Financial Liabilities (iv) Borrowings (iv) Trade Payables Total outstansing dues of Creditors other than Micro & Small Enterprises Total outstansing dues of Creditors other than Micro & Small Enterprises (ivii) Other Financial Liabilities (iv) Other			
Other Equity Warrant Application Money Warrant Application Money September Septe	Equity		
Solution Court Solution S	a) Equity Share Capital	962 00	222.22
158.13 158.13 158.13 10,871.82 11,413.16 10,871.82 11,413.16 10,871.82 11,413.16 10,871.82 11,413.16 10,871.82 11,413.16 10,871.82 11,413.16 10,871.82 11,413.16 10,871.82 11,413.16 10,871.82 11,413.16 10,871.82 11,413.16 10,871.82 11,413.16 10,871.82 11,413.16 10,871.82 11,413.16 10,871.82 11,413.16 10,871.82 11,413.16 10,871.82 11,413.16 10,871.82 11,413.16 1	b) Other Equity		
Non-current Liabilities 10,871.82 11,413.16	C) Warrant Application Money	The second secon	
Non-current Liabilities 290.21	otal Equity		158.13
Financial Liabilities		10,071.02	11,413.16
(i) Borrowings (ii) Other Financial Liabilities 290.21 449.23 2,005.93 2,182.33 47.16 47.16 47.16 430.34 445.17 Total Non-current Liabilities (A) 2,773.64 3,123.89 Financial Liabilities (i) Borrowings (ii) Trade Payables Total outstansing dues of Micro Enterprises & Small Enterprises Total outstansing dues of Creditors other than Micro & Small Enterprises (iii) Other Financial Liabilities (iii) Other Financial Liabilities (iii) Other Financial Liabilities (iiii) Other Financial Liabilities (iiiii) Other Financial Liabilities (iiiiii) Other Financial Liabilities (iiiii	Non-current Liabilities		
(ii) Other Financial Liabilities 290.21 (449.23) a) Provisions 2,005.93 (2,182.33) b) Deferred Tax Liabilities (Net) 47.16 (430.34) Total Non-current Liabilities (A) Current Liabilities Financial Liabilities (i) Borrowings (ii) Trade Payables 10,813.70 9,290.58 Total outstansing dues of Micro Enterprises & Small Enterprises 282.55 370.92 Total outstansing dues of Creditors other than Micro & Small Enterprises 10,308.64 11,757.05 (iii) Other Financial Liabilities 2,175.25 1,727.23 Other Current Liabilities 1,073.02 668.31 Provisions 71.43 68.74 Current Tax Liabilities 24,991.82 24,170.11 TAL LIABILITIES			
Provisions	(ii) Other Financial Liabilities	290.21	449.23
Deferred Tax Liabilities (Net)	Provisions	2,005.93	2,182.33
Total Non-current Liabilities (A) 2,773.64 3,123.89		47.16	
Current Liabilities	Total Non automatic Living		445.17
Financial Liabilities	Current Liabilities (A)	2,773.64	3,123.89
(i) Borrowings (ii) Trade Payables Total outstansing dues of Micro Enterprises & Small Enterprises Total outstansing dues of Creditors other than Micro & Small Enterprises (iii) Other Financial Liabilities Other Current Liabilities Provisions Current Tax Liabilities Total Current Liabilities (B) Total Current Liabilities (B) 10,813.70 9,290.58 10,308.64 11,757.05 2,175.25 1,727.23 1,073.02 668.31 71.43 68.74 267.23 287.28 24,170.11	Financial Liabilities		
(ii) Trade Payables 10,813.70 9,290.58 Total outstansing dues of Micro Enterprises & Small Enterprises 282.55 370.92 Total outstansing dues of Creditors other than Micro & Small Enterprises 10,308.64 11,757.05 (iii) Other Financial Liabilities 2,175.25 1,727.23 Other Current Liabilities 1,073.02 668.31 Provisions 71.43 68.74 Current Tax Liabilities 267.23 287.28 Total Current Liabilities (B) 24,991.82 24,170.11			
Total outstansing dues of Micro Enterprises & Small Enterprises 282.55 370.92		10,813.70	9,290.58
282.55 370.92			
Total outstansing dues of Creditors other than Micro & Small Enterprises	Enterprises		
10,308.64 11,757.05		282.55	370.92
(iii) Other Financial Liabilities Other Current Liabilities Provisions Current Tax Liabilities Total Current Liabilities (B) Total Liabilities (B) Total Liabilities (B) Total Current Liabilities (B)	Small Enterprises		
Other Current Liabilities 2,172,23 1,727,23 Provisions 1,073.02 668.31 Current Tax Liabilities 71.43 68.74 267.23 287.28 24,991.82 24,170.11 TAL LIABILITIES	(iii) Other Financial Liabilities		
Provisions Current Tax Liabilities Total Current Liabilities (B) Total LIABILITIES 1,073.02 668.31 71.43 68.74 267.23 287.28 24,170.11 TAL LIABILITIES	Other Current Liabilities		
Current Tax Liabilities Total Current Liabilities (B) (71.43 68.74 267.23 287.28 24,991.82 24,170.11 TAL LIABILITIES	Provisions		
Total Current Liabilities (B) 24,991.82 24,170.11 TAL LIABILITIES	Current Tax Liabilities		
TAL LIABII ITIES			
TAL LIABILITIES 38 637 28 29 742 40		24,991.82	24,170.11
	TAL LIABILITIES —	38 637 28	29 742 40

Place :- Mumbai Date:- 4th November, 2019 For IMP POWERS LTD.

Chairman (Ramniwas R Dhoot) DIN : 00210094



IMP POWERS LIMITED

Regd. Office :Survey No. 263/3/2/2, Sayali Village, Umar Kuin Road, Silvassa (U. T) CIN: L31300DN1961PLC000232

Unaudited Consolidated Financial Results for the Quarter & Half Year ended on 30th September, 2019

		(₹ In Lakhs)						
Sr.	Particulars	Quarter Ended			Half Yea	r Ended	Year Ended	
		30-Sep-19	30-Jun-19	30-Sep-18	30-Sep-19	30-Sep-18	31-Mar-1	
_				Unaudited		00 0cp-10	Audited	
2		9,674.44	6,917.29	7,671.53	16,591.73	16,293.03	41,426.0	
3	Total Revenue (1+2) Expenses	9,674.44	6,917.29	7,671.53	16,591.73	16,293.03	41,426.0	
	a) Cost of materials consumed b) Purchases of stock-in-trade	9,830.26	7,028.41	5,309.80	16,858.67	12,236.27	34,022.4	
	c) Changes in Inventories of finished goods, work-in- progress and stock in trade	(2,171.49)	(1,243.98)	486.59	(3,415.47)	213.73	(1.017.6	
	d) Excise Duty e) Employee Benefits Expense	- 1	- 1	- 1	. (0,110.47)	215.75	(1,017.0	
	f) Finance Costs g) Depreciation and amortisation expense	412.41 749.65	418.92 692.56	438.31 679.70	831.33 1,442.21	851.67 1,365.14	1,649.6 2,886.6	
	h) Other expenses	197.04	166.31	165.09	363.35	324.10	656.	
	Total expenses	500.76 9,518.63	590.41 7,652.63	580.17 7,659.66	1,091.17	1,237.75	2,932.9	
5	Profit before exceptional items and tax (3-4) Exceptional items	155.81	(735.34)	11.87	17,171.26 (579.53)	16,228.66 64.37	41,131.3	
7	Profit before Tax (5-6)	155.81	(725.24)		- 1	-		
8	Tax Expense	(10.48)	(735.34) (11.41)	11.87 3.69	(579.53)	64.37	294.7	
9	Net Profit for the period after tax (7-8)	166.29	(723.93)	8.18	(21.89)	20.47	86.4	
10	Other Comprehensive Income not reclassified into Profit & Loss account (Net of taxes)	6.89			(557.64)	43.90	208.2	
	Total Comprehensive Income for the period (9+10)		6.89	1.00	13.78	2.00	27.5	
12	Net Profit attributable to Shareholders of the Company	173.18	(717.04)	9.18	(543.86)	45.90	235.8	
	Non-Controlling Interest	164.15	(722.39)	7.18	(558.24)	42.43	205.4	
	Other comprehensive Income attributable to	2.14	(1.54)	1.00	0.60	1.47	2.8	
18	Shareholders of the Company Non-Controlling Interest	6.89	6.89	1.00	13.78	2.00	27.5	
14 7	otal comprehensive Income attributable to	-			-	-		
	Shareholders of the Company Non-Controlling Interest	171.04	(715.50)	8.18	(544.46)	44.43	232.9	
	and an analysis of the second	2.14	(1.54)	1.00	0.60	1.47	2.8	
15 P	raid up equity share capital (Face value Rs.10) Garning Per Equity Share (EPS)	863.66	863.66	863.66	863.66	863.66	863.66	
	asic EPS Rs.	1.90	(8.36)	0.00	10.10			
D	iluted EPS Rs.	1.79		0.08	(6.46)	0.49	2.38	
tes:		1.79	(7.88)	0.08	(6.07)	0.49	2.33	

Note

- The above unaudited results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 4th November, 2019. The Statutory Auditors have carried out a limited review of the results.
- The Company is primarily engaged in the business of Electrical products like Power & Distrubution Transformers, its parts and Hydro projects which together constitute a single segment accordance with in the Accounting Standard on "Segment Reporting (Ind AS 108)"
- 3 Figures of the previous periods have been regrouped / reclassified / rearranged where ever considered necessary.
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- 6 The Company has an order book of ₹440 crore as on date.



7 Statement of Assets & Liabiliteis		In Lakhs)
		olidatd
	As at 30th September	As at 31st March 201
SSETS	2019	
A Non-current Assets		
(a) Property, Plant and Equipment	7 720 04	7.050.05
(b) Capital Work-In-Progress	7,730.84	7,859.23
(c) Other intangble Assets	63.14	GE 40
(d) Goodwill	23.77	
(e) Investment	0.02	
(f) Financial Assets	0.02	0.02
(i) Loans		
(ii) Other Financial Assets		
(g) Non Current Tax Assets (Net)		
(h) Other Non-current Assets	329.40	290.29
Total Non-current Asse	ts (A) 8,147.17	8,238.71
B Current Assets		19-18-11
(a) Financial Assets		
(i) Inventories		
(ii) Trade Receivables	17,323.81	13,783.39
(iii) Cash and Cash Equivalents	10,426.75	14,111.99
(iv) Bank Palance other than Out to 10 15	51.19	28.64
(iv) Bank Balance other than Cash and Cash Equivalents (v) Loans	2,253.01	1,808.34
(b) Other Current Assets	68.96	42.71
Total current Asse	1,533.08	1,452.50
Total Current Asse	s (B) 31,656.80	31,227.57
TOTAL ASSETS	39,803.97	39,466.28
UITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	962.00	000.00
(b) Other Equity	863.88	863.88
(c) Non-Controlling Interest	9,993.86	10,538.27
Warrant Application Money	65.26 158.13	64.70
Total Equity	11,081.13	158.13 11,624.98
	11,001.13	11,024.30
A Non-current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	290.21	449.23
(ii) Other Financial Liabilities	2,005.93	2,182.33
(b) Provisions	47.16	47.16
(c) Deferred Tax Liabilities (Net)	427.19	442.16
Total Non-current Liabilities B Current Liabilities	(A) 2,770.49	3,120.88
(a) Financial Liabilities		
(i) Borrowings	11,015.70	9,492.65
(ii) Trade Payables		
Total outstansing dues of Micro Enterprises & Small		
Enterprises	282.55	370.92
Total outstansing dues of Creditors other than Micro & Sr Enterprises	nall	
	10,660.78	11,678.44
(iii) Other Financial Liabilities	2,175.25	1,727.23
b) Other Current Liabilities	1,479.39	1,095.15
c) Provisions	71.43	68.74
d) Current Tax Liabilities	267.25	287.32
Total Current Liabilities	(B) 25,952.35	24,720.46
TOTAL LIABILITIES	00 111	
VIAL LIABILITIES	39,803.97	39,466.32

8 Consolidated results include result of IMP Energy Ltd. which is considered as subsidiary for the purpose of consolidated financial statement

Place :- Mumbai

Date: - 4th November, 2019

For MP POWERS LTD.

Chairman

Chairman (Ramniwas R Dhoot) DIN: 00210094

IMP POWERS LIMITED

CIN: L31300DN1961PLC000232

unaudited Cash Flow Statement for the Half Year Ended 30th September, 2019

Particulars	For the Half Y	ear ended	(₹ In Lakhs For the Half Year ended	
A. Cash flow from operating activities	30th September, 2019		30th September, 2018	
Profit before tax				
Adjustments to reconcile profit before tay to not cash flow		(581.87)		54.57
Depreciation and amortisation				34.37
Finance costs	359.77		321.27	
Remeasurement gain/loss on define benefit plans	1,427.56		1,345.27	
(2.15.2012.4) [21일 [22] [23] [25] [25] [25] [25] [25] [25] [25] [25	13.79		1.99	
Operating Profit / (loss) before working capital changes		1,801.12		1,668.53
Changes in working capital		1,219.24		1,723.11
Adjustments for (increase) / decrease in operating assets:				
inventories	(3.517.00)			
Trade receivables	(3,517.89) 4,082.69		411.46	
Current financial loan & other current assets	(556.18)		3,873.34	
Non-current financial assets & other non-current assets	(39.11)		(318.27)	
	(39.11)		(32.02)	
Adjustments for increase / (decrease) in operating liabilities:				
Trade payables	(1,536.77)			
Other current financial liabilities	448.02		(5,870.47)	
Other current liabilities	404.71		30.20	
Provision and Current tax	(16.81)		274.60	
Non-current financial liabilities	(176.39)		37.62	
	(170.53)	(907.73)	1,880.42	
Cash flow from outro and		311.52		286.87
Cash flow from extraordinary items Cash generated from operations		311.32		2,009.98
Net income tax (paid) / refunds		311.52		2,009.98
Net income tax (paid) / rerunds		6.91		(29.20)
Net cash flow from / (used in) operating activities (A)		0.02		(29.20)
vect cush now from / (used in) operating activities (A)		318.43		1,980.78
3. Cash flow from investing activities				1,500.76
Purchase of property, plant and equipment (including				
Purchase of property, plant and equipment (including capital work in progress and capital advance)net off sales	(232.69)		(196.40)	
			(230.10)	17033333
Net cash flow from / (used in) investing activities (B)		(232.69)		(100.40)
Cook flow from C		(232.03)		(196.40)
C. Cash flow from financing activities				
Proceeds from long-term borrowings(Net)	(159.02)		(115.58)	
roceeds from other short-term borrowings	1,523.12		(410.98)	
mance cost	(1,427.56)		(1,345.27)	
ach flow from subscribes at			(2,3 13.27)	
ash flow from extraordinary items let cash flow from / (used in) financing activities (C)				
recedent now from / (used in) financing activities (C)		(63.46)		(1,871.82)
let increase / (docrease) in Cosh and annual state of the				(1,071.02)
let increase / (decrease) in Cash and cash equivalents (A+B+C)		22.27		(87.45)
ash and cash equivalents at the beginning of the year		28.55		142.56
ash and cash equivalents at the end of the year		50.82		55.11
otes:				33.11

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1. Cash Flow Statement has been prepared under the indirect method as set out in the Indian Accounting Ind-AS 7

2. Previous Year's figures have been regrouped/rearranged wherever necessary to make them comparable with those of current period

Place :- Mumbai Date:- 4th November, 2019

For MP POWERS LTD.

Chairman (Ramniwas R Dhoot) DIN:00210094

IMP POWERS LIMITED

CIN: L31300DN1961PLC000232

Unaudited Consolidated Cash Flow Statement for the Half Year Ended 30th September, 2019 Particulars (₹ In Lakhs) For the Half Year ended For the Half Year ended A. Cash flow from operating activities 30th September, 2019 30th September, 2018 Profit before tax Adjustments to reconcile profit before tax to net cash flow (579.53)Depreciation and amortisation 64.38 Finance costs 363.35 Remeasurement gain/loss on define benefit plans 324.10 1,442.21 1,365.14 13.79 1.99

Operating Profit / (loss) before working capital changes ,819.35 Changes in working capital: 1,691.23 1,239.82 Adjustments for (increase) / decrease in operating assets: 1,755.60 Trade receivables (3,540.42)Current financial loan & other current assets 386.65 3,685.23 Non-current financial assets & other non-current assets 3,873.34 (552.04)(281.50)(39.11)Adjustments for increase / (decrease) in operating liabilities: (32.02)Trade payables Other current financial liabilities (1,106.04)(5,907.43) Other current liabilities 448.02 30.20 Provision and Current tax 384.23 277.12 Non-current financial liabilities (16.81)37.62 (176.39)

Cash flow from extraordinary items Cash generated from operations Net income tax (paid) / refunds

Net cash flow from / (used in) operating activities (A)

B. Cash flow from investing activities Purchase of property, plant and equipment (including capital work in progress and capital advance) net off Sales Net cash flow from / (used in) investing activities (B)

C. Cash flow from financing activities Proceeds from long-term borrowings(Net) Proceeds from other short-term borrowings Finance cost

Cash flow from extraordinary items Net cash flow from / (used in) financing activities (C)

Net increase / (decrease) in Cash and cash equivalents (A+B+C)Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Notes

1,880.42 264.99 326.50 2,020.60 326.50 2,020,60 6.84 (33.03)333.35 1,987.57 (232.63)(194.19)(232.63)(194.19)(159.02)

(115.58)

(400.17

(1,880.89)

(87.50)

142.92

55.42

(1,365.14)

1. Cash Flow Statement has been prepared under the indirect method as set out in the Indian Accounting Ind-AS 7

1,523.05

(1,442.21)

2. Previous Year's figures have been regrouped/rearranged wherever necessary to make them comparable with those of current period

Place :- Mumbai

Date:- 4th November, 2019

For IMP POWERS LTD.

(78.18)

22.54

28.64

51.19

Chairman (Ramniwas R Dhoot) DIN:00210094



V. S. SOMANI & CO. CHARTERED ACCOUNTANTS

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

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to, The Board of Directors, IMP Powers Limited

- 1. We have reviewed the accompanying statement of unaudited standalone financial results of IMP POWERS Limited (the "Company") for the quarter ended September 30, 2019 and year to date from April 01, 2019 to September 30, 2019 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"). Attention is drawn to the fact that the figures for net cash inflows for the corresponding period from April 01, 2018 to September 30, 2018, as reported in these unaudited standalone financial results have been approved by the Board of Directors of the Company, but have not been subjected to our review.
- 2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
- 4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

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Vidyadhar Somani Proprietor

Membership No.102664 UDIN No.19102664AAAAKP6185

Place: Mumbai Date:04.11.2019



V. S. SOMANI & CO. CHARTERED ACCOUNTANTS

UNIT NO.127, 1ST FLOOR,
PRABHADEVI UNIQUE INDUSTRIAL
PREMISES CO-OP SOCIETY LTD.,
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EMAIL ID: vidyadhar@cavssomani.com

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to The Board of Directors IMP POWERS Limited

- 1. We have reviewed the accompanying statement of unaudited consolidated financial results of IMP POWERS Limited (the "Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group"), for the quarter ended September 30, 2019 and year to date from April 01, 2019 to September 30, 2019 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"). Attention is drawn to the fact that the consolidated figures for the net cash inflows for the corresponding period from April 01, 2018 to September 30, 2018, as reported in these unaudited consolidated financial results have been approved by the Holding Company's Board of Directors, but have not been subjected to our review.
- 2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
- 4. We also performed procedures in accordance with the Circular No. CIR/CFD/CMDI/44/2019 dated March 29, 2019 Issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.
- 5. The Statement includes the results of the IMP Energy Limited a subsidiary:
- 6. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared In accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

Vidyadhar Somani Proprietor

Membership No.102664 UDIN No.19102664AAAAKQ3967

Place: Mumbai Date: 04.11.2019