

To,
The Board of Directors
IMP Powers Limited

Independent Auditor's Review Report on Unaudited Standalone Financial Results

Qualified Opinion

We have reviewed the accompanying statement of financial results ("the Statement") of IMP Powers Limited ("the Company") for the period ended 31st December, 2025, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time (the "Listing Regulations"). The financial results have been initialed by us for the purpose of identification.

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

- i) are presented in accordance with the requirements of Regulations 33 of the Listing Regulations in this regard; and
- ii) except for the possible effects of the matter described in 'Basis for Qualified Opinion' paragraph below, gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the profit/ (loss) (including other comprehensive income) and other financial information of the Company for the nine months ended on 31st December 2025.

Basis of Qualified Opinion

Attention is drawn to the followings:

- a) Trade Receivables, Other Financial Assets and Other Current Assets and bank balance are subject to confirmation and reconciliation from respective parties and consequential reconciliation, outcomes of pending arbitration/settlement of claims and adjustments arising therefrom if any.
- b) Impact with respect to aforesaid point are currently not ascertainable pending completion of final distribution process.
- c) The company is in the process of reconciling direct/indirect tax related balances as per books of account and as per tax records. Accordingly, we are unable to comment whether these balances are in the books.



- d) During our review, we noted that the company has not performed impairment testing on its assets, despite significant reductions in operations and ongoing financial losses, which are indicators of potential impairment under [applicable accounting standards]. As a result, we are unable to determine whether any adjustments to the carrying values of the company's assets are necessary. This matter has not been reflected in the financial statements, and we cannot conclude on the impact of this omission.
- e) During the quarter, the Company commenced manufacturing operations. However, in respect of inventories held as at the reporting date, the cost of direct labour and manufacturing overheads has not been included in the valuation of inventory as required by the Accounting policy adopted by company. Consequently, inventories are understated and corresponding expenses may be overstated to that extent. The Company has informed us that, since manufacturing operations commenced during the quarter, adequate and reliable data for determination and systematic allocation of labour and manufacturing overheads were not available as of the reporting date. Due to non-availability of such data, we were unable to quantify the impact of the above matter on the value of inventories, cost of goods sold, and loss for the period.

In our opinion and to the best of our information, according to the explanations given to us, the Statement, except for the matters described in paras (a) to (e) above, are presented in accordance with the requirements of Regulation read with Circular in this regard and the unaudited financial results for thenine months ended 31st December 2025 as set out in the Statement gives a true and fair view of the total comprehensive income(comprising of (loss) and other comprehensive income) and other financial information of the Company for the nine months ended on 31st December 2025 in accordance withthe accounting principles generally accepted in India.

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our qualified opinion on nine months ended on 31st December 2



Management's Responsibilities for the Interim Financial Results

The Statement of the Company for the nine months ended on 31st December 2025 have been taken on record by the Management. For the said purpose as explained in Note no. 2 of the financial results, the management has relied upon the certification, representations, statements and other relevant information provided by the management.

The Management of the Company are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of the Statement that gives a true and fair view of the, financial performance {including other comprehensive income}, of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) notified under section 133 of the Act read with the Companies {Indian Accounting Standards} Rules, 2015, as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and are free from material misstatement, whether due to fraud or error.

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

Auditors' Responsibilities for the Review of the Interim Financial Results

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



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

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to the Statement in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation. Materiality is the magnitude of misstatements in the financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the 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: 14-02-26

Place: Ahmedabad

UDIN:26106016GUTVXG8391



IMP POWERS LIMITED

Regd. Office : Survey No. 263/3/2/2, Village Sayli, Umar Kuin Road Silvassa (U. T.) Dadra & Nagar Haveli, Silvassa – 396230
Office : CH-7, Inspire Business Park, Shantigram, Near Vaishnodevi Circle, Khodiar, Ahmedabad, Daskroi, Gujarat, India 382421.
Tel: +91-0260-2464100, Email: info@imp-powers.com, Website: www.imp-powers.com
CIN: L31300DN1961PLC000232

Unaudited Standalone Financial Results for the 3rd Quarter & Nine Months ended on December 31, 2025

(Rs. In Lakhs)

Sr. No	Particulars	Standalone					
		Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Mar-25
			Unaudited		Audited	Audited	
1	Income form operation						
	(a) Revenue from operations	12.76	72.51	81.11	256.45	116.49	152.72
	(b) Other Operating Income	-	-	-	-	314.52	314.52
	Total income form operation (a+b)	12.76	72.51	81.11	256.45	431.01	467.24
2	Other Income	150.74	117.45	100.57	268.50	326.69	858.71
3	Total Income (1+2)	163.50	189.96	181.68	524.95	757.70	1,325.95
4	Expenses						
	a) Cost of materials consumed	1,608.04	67.74	4.42	1,716.74	80.25	67.43
	b) Purchases of stock-in-trade	-	-	-	-	-	-
	c) Changes in Inventories of finished goods, work-in-progress and stock in trade	(1,600.21)	-	-	(1,574.21)	(62.21)	(34.93)
	d) Employee Benefits Expense	165.98	124.14	50.65	381.46	119.66	202.79
	e) Depreciation and amortisation expense	107.13	112.06	137.87	327.35	446.31	570.74
	f) Provision for doubtful Debts and Loans & advances (BG Invoked)	-	-	-	-	139.60	139.60
	g) Other expenses	79.63	77.95	56.43	251.48	405.39	564.75
	Total expenses (a to g)	360.57	381.89	249.37	1,102.82	1,129.00	1,510.38
5	Profit/(Loss) before Finance cost & exceptional & Extraordinary items and tax (3-4)	(197.07)	(191.93)	(67.69)	(577.88)	(371.30)	(184.43)
6	Finance Costs	30.03	12.06	3.17	52.90	13.68	23.97
7	Profit/(Loss) before exceptional & Extraordinary items and tax (5-6)	(227.10)	(203.99)	(70.86)	(630.78)	(384.98)	(208.40)
8	Exceptional items (Refer note no. 6)	-	-	-	-	-	-
9	Profit/ (Loss) before Extraordinary Items & Tax (7-8)	(227.10)	(203.99)	(70.86)	(630.78)	(384.98)	(208.40)
10	Extraordinary Items	-	-	-	-	-	-
11	Net Profit /(Loss) before after tax (9-10)	(227.10)	(203.99)	(70.86)	(630.78)	(384.98)	(208.40)
12	Tax Expense	-	-	-	-	-	-
13	Net Profit /(Loss) for the period after tax (11-12)	(227.10)	(203.99)	(70.86)	(630.78)	(384.98)	(208.40)
14	Other Comprehensive Income not reclassified into Profit & Loss account	0.87	0.87	(7.77)	2.60	(23.30)	3.47
15	Total Comprehensive Income [13+14]	(227.96)	(204.86)	(63.09)	(633.38)	(361.68)	(211.87)
16	Paid up equity share capital (Face value Rs.10)	863.66	863.66	863.66	863.66	863.66	863.66
17	Other Equity	-	-	-	-	-	(27,861.29)
18	Earning Per Equity Share (EPS)						
	Basic EPS Rs.	(2.63)	(2.36)	(0.82)	(7.30)	(4.46)	(2.41)
	Diluted EPS Rs.	(2.63)	(2.36)	(0.82)	(7.30)	(4.46)	(2.41)

Notes to the Statement of Standalone unaudited Financial Result for the quarter & Nine Months ended 31st December, 2025.

- The above standalone unaudited financial results were reviewed by the Audit Committee and have been considered and approved by the Board of Directors at their meeting held on February 14, 2026. The same have been subjected to Limited Review by the Statutory Auditors.
- Last year, Company was under Liquidation Process under Section 33 of the Insolvency and Bankruptcy Code, 2016 vide Honorable National Company Law Tribunal, Ahmedabad bench vide Order dated 19.12.2023 and Mr. Ravindra Kumar Goyal (having registration no. IBBI/ IPA-001 / IP-P-02019/2020- 2021/13098) was appointed as Liquidator of the company under section 34 of the Insolvency and Bankruptcy Code, 2016. Afterwards, Company was sold to highest bidder on going concern basis. Company has received the intimation order IA/1387(AHM)2024 in CP(IB)203 of 2020 under section 60(5) IBC dated 5-11-2024 for these proceedings. Accordingly, the management is taken over by new management from liquidator, and the above unaudited standalone financial results of the Company for the quarter ended December 31, 2025 have been reviewed by Management. The statutory auditors have carried out a limited review of these results. Ministry of Corporate Affairs has also approved the status of the company as "ACTIVE" in July, 2025 month from Company "Under liquidation".
- The Company is primarily engaged in the business of Electrical products like Power & Distribution Transformers, its parts and Hydro projects which together constitute a single segment in accordance with the Accounting Standard on "Segment Reporting (Ind AS 108)".
- Provision for interest and finance charges on outstanding finance liability has not been provided in above financial results except fresh loans taken by company post change in management.
- "Basis of preparation"
The results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standard) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016 and the relevant provisions of the Companies Act, 2013 ("the Act"). The results are prepared on going concern assumptions considering the fact that the company has received Rs. 78 Cr. from successfully bidder for sale of company as a going concern as per regulation 32(e) of the insolvency and Bankruptcy board of India (Liquidation process) regulation 2016 which has been disclosed under the other current liabilities.
- Company has received the intimation order IA/1387(AHM)2024 in CP(IB)203 of 2020 under section 60(5) IBC dated 5-11-2024 confirming the relief for the various statuses as per the terms and condition mentioned in the order however the company is in process of making necessary compliance to making order effective and all accounting treatment given in the books once the order is effective.
- Figures of the previous periods have been regrouped / reclassified / rearranged where ever considered necessary to conform current period/ Year Classification.

Place :- Ahmedabad
Date :- 14/02/2026



For IMP POWERS LIMITED

Rakesh Shah
Chairman
DIN : 00421920

To,
The Board of Directors
IMP Powers Limited

Independent Auditor's Review Report on Unaudited Consolidated Financial Results

Qualified Opinion

We have reviewed the accompanying consolidated statement of financial results ("the Statement") of IMP Powers Limited ("the Company") and reviewed by another auditor its subsidiary (the Company and its subsidiaries together referred as "the Group") for the nine months ended on 31st December 2025, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time (the "Listing Regulations"). The consolidated financial results have been initialled by us for the purpose of identification.

We did not review the interim financial results of the subsidiary whose financial results reflect total revenue of Rs. Nil lakhs, total profit/ (Loss) for the period of Rs. (1.25) lakhs, total comprehensive income of Rs. Nil for the nine months ended on 31st December 2025. These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the management and our report on this statement, in so far as it relates to the amounts and disclosure included in respect of these 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 nine months ended December 31st, 2025.



Basis of Qualified Opinion

Attention is drawn to the followings:

- a) Trade Receivables, Other Financial Assets and Other Current Assets and bank balance are subject to confirmation and reconciliation from respective parties and consequential reconciliation, outcomes of pending arbitration/settlement of claims and adjustments arising therefrom if any.
- b) Impact with respect to aforesaid point are currently not ascertainable pending completion of final distribution process.
- c) The company is in the process of reconciling direct/indirect tax related balances as per books of account and as per tax records. Accordingly, we are unable to comment whether these balances are fairly stated in the books.
- d) During our review, we noted that the company has not performed impairment testing on its assets, despite significant reductions in operations and ongoing financial losses, which are indicators of potential impairment under [applicable accounting standards]. As a result, we are unable to determine whether any adjustments to the carrying values of the company's assets are necessary. This matter has not been reflected in the financial statements, and we cannot conclude on the impact of this omission.
- e) During the quarter, the Company commenced manufacturing operations. However, in respect of inventories held as at the reporting date, the cost of direct labour and manufacturing overheads has not been included in the valuation of inventory as required by the Accounting policy adopted by company. Consequently, inventories are understated and corresponding expenses may be overstated to that extent. The Company has informed us that, since manufacturing operations commenced during the quarter, adequate and reliable data for determination and systematic allocation of labour and manufacturing overheads were not available as of the reporting date. Due to non-availability of such data, we were unable to quantify the impact of the above matter on the value of inventories, cost of goods sold, and loss for the period.



In our opinion and to the best of our information, according to the explanations given to us, the Statement, except for the matters described in paras (a) to (e) above, are presented in accordance with the requirements of Regulation read with Circular in this regard and the unaudited Consolidated financial results for the nine months ended 31st December, 2025 as set out in the Statement gives a true and fair view of the total comprehensive income (comprising of (loss) and other comprehensive income) and other financial information of the Company for the nine months ended on 31st December 2025 in accordance with the accounting principles generally accepted in India.

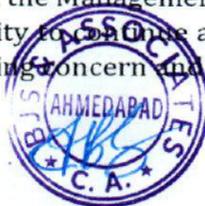
We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidate Financial Results"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

Management's Responsibilities for the Interim Financial Results

The Statement of the Company for the nine months ended on 31st December 2025 have been taken on record by the Management. For the said purpose as explained in Note no. 2 of the financial results, the management has relied upon the certification, representations, statements and other relevant information provided by the management.

The Management of the Company are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of the Statement that gives a true and fair view of the, financial performance {including other comprehensive income}, of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) notified under section 133 of the Act read with the Companies {Indian Accounting Standards} Rules, 2015, as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and are free from material misstatement, whether due to fraud or error.

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

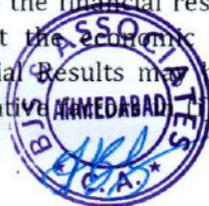


Auditors' Responsibilities for the Review of the Interim Financial Results

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

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

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to the Statement in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation. Materiality is the magnitude of misstatements in the financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Results may be influenced. We consider quantitative materiality and qualitative factors in planning the scope of our



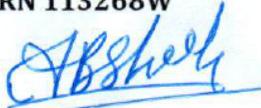
audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated Financial Results.

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: 14-02-2026
Place: Ahmedabad
UDIN: 26106016MSRXWR7141

Sr. No	Particulars	Consolidated					
		Quarter Ended		Nine Months Ended			
		31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Mar-25
		Unaudited		Unaudited	Audited		
1	Income form operation						
	(a) Revenue from operations	12.76	75.51	81.11	256.45	116.49	152.72
	(b) Other Operating Income	-	-	-	-	314.52	314.52
	Total income form operation (a+b)	12.76	75.51	81.11	256.45	431.01	467.24
2	Other Income	150.74	117.45	100.56	268.50	326.69	858.71
3	Total Income (1+2)	163.50	192.96	181.67	524.95	757.70	1,325.95
4	Expenses						
	a) Cost of materials consumed	1,608.04	67.74	4.42	1,716.74	80.25	67.43
	b) Purchases of stock-in-trade	-	-	-	-	-	-
	c) Changes in Inventories of finished goods, work-in-progress and stock in trade	(1,600.21)	-	-	(1,574.21)	(62.21)	(34.93)
	d) Employee Benefits Expense	165.98	124.14	50.65	381.46	119.66	202.79
	e) Depreciation and amortisation expense	107.63	112.56	138.37	328.84	447.80	572.72
	f) Provision for Doubtful Debts and advances (BG Invoked)	-	-	-	-	139.60	139.60
	g) Other expenses	79.75	78.06	56.55	251.86	405.77	834.76
	Total expenses (a to g)	361.20	382.50	249.99	1,104.69	1,130.87	1,782.37
5	Profit/(Loss) before Finance cost & exceptional & Extraordinary items and tax (3-4)	(197.69)	(189.54)	(68.32)	(579.75)	(373.17)	(456.42)
6	Finance Costs	30.03	12.06	3.17	52.90	13.68	23.97
7	Profit/(Loss) before exceptional & Extraordinary items and tax (5-6)	(227.72)	(201.60)	(71.49)	(632.65)	(386.85)	(480.39)
8	Exceptional items (Refer Note no. 6)	-	-	-	-	-	-
9	Profit/ (Loss) before Extraordinary items & Tax (7-8)	(227.72)	(201.60)	(71.49)	(632.65)	(386.85)	(480.39)
10	Extraordinary Items	-	-	-	-	-	-
11	Net Profit/(Loss) before after tax (9-10)	(227.72)	(201.60)	(71.49)	(632.65)	(386.85)	(480.39)
12	Tax Expense	-	-	-	-	-	-
13	Net Profit/(Loss) for the period after tax (11-12)	(227.72)	(201.60)	(71.49)	(632.65)	(386.85)	(480.39)
14	Other Comprehensive Income not reclassified into Profit & Loss account	0.87	0.87	7.77	2.60	(23.30)	3.47
15	Total Comprehensive Income (13+14)	(226.85)	(200.73)	(63.72)	(630.04)	(410.15)	(476.92)
16	Net Profit attributable to (Loss)						
	Shareholders of the Company	(227.58)	(201.46)	(71.35)	(632.23)	(387.27)	(419.11)
	Non-Controlling Interest	(0.14)	(0.14)	(0.14)	(0.42)	0.42	(61.28)
17	Other comprehensive income attributable to						
	Shareholders of the Company	0.87	0.87	7.77	2.60	(23.30)	3.47
	Non-Controlling Interest	-	-	-	-	-	-
18	Total Comprehensive Income for the period [Comprising profit and other comprehensive income / (loss) for the period]	(228.45)	(202.33)	(63.59)	(634.83)	(363.97)	(422.58)
	Shareholders of the Company	(228.45)	(202.33)	(63.59)	(634.83)	(363.97)	(422.58)
	Non-Controlling Interest	(0.14)	(0.14)	(0.14)	(0.42)	0.42	(61.28)
19	Paid up equity share capital (Face value Rs.10)	863.66	863.66	863.66	863.66	863.66	863.66
20	Other Equity	-	-	-	-	-	(27,953.70)
21	Earning Per Equity Share (EPS)						
	Basic EPS Rs.	(2.64)	(2.33)	(0.83)	(7.32)	(4.48)	(4.85)
	Diluted EPS Rs.	(2.64)	(2.33)	(0.83)	(7.32)	(4.48)	(4.85)

Notes to the Statement of Consolidated Unaudited Financial Result for the quarter & Nine Months ended 31st December, 2025.

- The above standalone unaudited financial results were reviewed by the Audit Committee and have been considered and approved by the Board of Directors at their meeting held on February 14, 2026. The same have been subjected to Limited Review by the Statutory Auditors.
- Last year, Company was under Liquidation Process under Section 33 of the Insolvency and Bankruptcy Code, 2016 vide Honorable National Company Law Tribunal, Ahmedabad bench vide Order dated 19.12.2023 and Mr. Ravindra Kumar Goyal (having registration no. IBBI/ IPA-001 / IP-P-02019/2020- 2021/13098) was appointed as Liquidator of the company under section 34 of the Insolvency and Bankruptcy Code, 2016. Afterwards, Company was sold to highest bidder on going concern basis. Company has received the intimation order IA/1387(AHM)2024 in CP(IB)203 of 2020 under section 60(5) IBC dated 5-11-2024 for these proceedings. Accordingly, the management is taken over by new management from liquidator, and the above unaudited standalone financial results of the Company for the quarter ended December 31, 2025 have been reviewed by Management. The statutory auditors have carried out a limited review of these results. Ministry of Corporate Affairs has also approved the status of the company as "ACTIVE" in July, 2025 month from Company "Under liquidation".
- The Company is primarily engaged in the business of Electrical products like Power & Distribution Transformers, its parts and Hydro projects which together constitute a single segment in accordance with the Accounting Standard on "Segment Reporting (Ind AS 108)".
- Provision for interest and finance charges on outstanding finance liability has not been provided in above financial results except fresh loans taken by company post change in management.
- "Basis of preparation"
The results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standard) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016 and the relevant provisions of the Companies Act, 2013 ("the Act"). The results are prepared on going concern assumptions considering the fact that the company has received Rs. 78 Cr. from successfully bidder for sale of company as a going concern as per regulation 32(e) of the insolvency and Bankruptcy board of India (Liquidation process) regulation 2016 which has been disclosed under the other current liabilities.
- Company has received the intimation order IA/1387(AHM)2024 in CP(IB)203 of 2020 under section 60(5) IBC dated 5-11-2024 confirming the relief for the various statues as per the terms and condition mentioned in the order however the company is in process of making necessary compliance to making order effective and all accounting treatment given in the books once the order is effective.
- Figures of the previous periods have been regrouped / reclassified / rearranged where ever considered necessary to conform current period/ Year Classification.
- Consolidated results include result of IMP Energy Limited subsidiary for the purpose of consolidated financial statement.

For IMP POWERS LIMITED


 Place :- Ahmedabad
Date :- 14/02/2026

 Rakesh Shah
Chairman
DIN : 00421920