BJS & Associates
Chartered Accountants

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The Board of Directors
IMP Powers Limited

Report on Unaudited Standalone Financial Results Qualified Opinion

We have reviewed the accompanying statement of financial results ("the Statement") of IMP Powers Limited ("the Company") for the quarter and half year ended 30th Septemebr, 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 financial results have been initialed by us for the purpose of identification.

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

i) are presented in accordance with the requirements of Regulations 33 of the Listing Regulations in this regard; and

ii) except for the possible effects of the matter described in 'Basis for Qualified Opinion' paragraph below, gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the profit/ (loss) (including other comprehensive income) and other financial information of the Company for the quarter and half year ended on 30th September 2026

Basis of Qualified Opinion

Attention is drawn to the followings:

a) As at 30th September 2026, Substantial portion of trade receivables disclosed by company are outstanding since prior to commencement of the Corporate Insolvency Resolution Process (CIRP) and continue to remain outstanding for more than three years. The Company 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 30th September 2026, bank balances and other current assets disclosed by company, 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 Company has not been able to provide independent balance confirmations and adequate

BJS & ASSOCIATES AHMEDABAD C. A.

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 Company has not carried out impairment assessment of its assets as at 30th September 2026 despite prolonged suspension of production activities pursuant to the Corporate Insolvency Resolution Process (CIRP) and subsequent liquidation process. Accordingly, the Company 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 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. However, Pursuant to the Hon'ble NCLAT's judgment, the Liquidator commenced distribution of the sale proceeds during the quarter. However, as on the date of this review, the distribution process remains incomplete. Accordingly, pending the finalization of the distribution process, the Company has not been able to give the appropriate accounting effect to the consequential write-back/write-off of the relevant balances in its books of account.

e) The Company 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 Company has carried investment in subsidiary (IMP Energy Limited) in the standalone financial statements at cost amounting to Rs. 77.48 Lakhs. The subsidiary has negative net worth and has not undertaken operating activities for a prolonged period. Company has not performed an impairment assessment under Indian Accounting Standard (Ind AS) 36 – Impairment of Assets. Consequently, we are unable to determine whether any impairment adjustment is required to the carrying value of such investment and the consequential impact on the financial results and financial position.

g) The Company has not carried out actuarial valuation of employee benefit obligations relating to gratuity and leave encashment as at 30th September 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 (g) above, are presented in accordance with the requirements of Regulation read with Circular in this regard and the Reviewed financial results for the quarter and half year ended 30th September 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 half year ended on 30th September 2026 in accordance withthe accounting principles generally accepted in India.

We conducted our Review in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our qualified opinion on quarter and half year ended on 30th September 2026.

Management's Responsibilities for the Interim Financial Results

The Statement of the Company for quarter and half year ended on 30th September 2026 have been taken on record 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 arefree 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 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 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 Niket Modi
Partner
MN. 181785

Date: 03/11/2026
Place: Ahmedabad
UDIN: 26181785YERVRF3118

IMP POWERS LIMITED

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Tel: +91-0260-2464100, Email: info@imp-powers.com , Website: www.imp-powers.com
CIN: L31300DN1961PLC000232

Unaudited Standalone Financial Results for the 2nd Quarter & Half year ended on September 30, 2026

(Rs. In Lakhs)

Sr.	Particulars	Standalone					
		Quarter Ended			Half Year Ended		Year Ended
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
		Unaudited	Unaudited	Unauditd	Unauditd	Unauditd	Audited
1	**Income form operation**						
	(a) Revenue from operations	3,730.22	3,878.44	72.51	7,608.65	243.69	3,138.20
	(b) Other Operating Income	-	-	-	-	-	-
	Total income form operation (a+b)	**3,730.22**	**3,878.44**	**72.51**	**7,608.65**	**243.69**	**3,138.20**
2	**Other Income**	-0.00	197.82	117.45	197.82	117.75	544.47
3	**Total Income (1+2)**	**3,730.22**	**4,076.25**	**189.96**	**7,806.47**	**361.44**	**3,682.67**
4	**Expenses**						
	a) Cost of materials consumed	2,760.13	1,669.71	67.74	4,429.84	108.70	4,124.01
	b) Purchases of stock-in-trade	-	-	-	-	-	-
	c) Changes in Inventories of finished goods, work-in- progress and stock in trade	-596.84	1,940.60	-	1,343.76	26.00	(2,037.29)
	d) Employee Benefits Expense	259.54	214.34	124.14	473.88	215.49	592.47
	e) Depreciation and amortisation expense	108.64	109.25	112.06	217.89	220.22	435.99
	f) Provision for doubtful Debts and Loans & advances (BG Invoked)	-	-	-	-	-	-
	g) Other expenses	256.94	163.14	77.95	420.09	171.85	454.93
	Total expenses (a to g)	**2,788.40**	**4,097.05**	**381.88**	**6,885.45**	**742.25**	**3,570.12**
5	**Profit/(Loss) before Finance cost & exceptional & Extraordinary items and tax (3-4)**	**941.82**	**(20.79)**	**(191.92)**	**921.02**	**(380.81)**	**112.55**
6	Finance Costs	174.11	57.42	12.06	231.53	22.87	98.93
7	**Profit/(Loss) before exceptional & Extraordinary items and tax (5-6)**	**767.71**	**(78.21)**	**(203.98)**	**689.50**	**(403.68)**	**13.62**
8	Exceptional items (Refer note no. 6)	-		-			
9	**Profit/ (Loss) before Extraordinary Items & Tax (7-8)**	**767.71**	**(78.21)**	**(203.98)**	**689.50**	**(403.68)**	**13.62**
10	Extraordinary Items	-		-			-
11	**Net Profit /(Loss) before after tax (9-10)**	**767.71**	**(78.21)**	**(203.98)**	**689.50**	**(403.68)**	**13.62**
12	Tax Expense	-		-			-
13	**Net Profit /(Loss) for the period after tax (11-12)**	**767.71**	**(78.21)**	**(203.98)**	**689.50**	**(403.68)**	**13.62**
14	Other Comprehensive Income not reclassified into Profit & Loss account	-	-	0.87	-	1.74	(2.60)
15	**Total Comprehensive Income [13+14]**	**767.71**	**(78.21)**	**(204.85)**	**689.50**	**(405.42)**	**11.02**
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**	-	**(27,928.48)**	-	-	-	**(27,850.27)**
18	**Earning Per Equity Share (EPS)**						
	Basic EPS Rs.	**8.89**	**(0.91)**	**(2.36)**	**7.98**	**(4.67)**	**0.16**
	Diluted EPS Rs.	**8.89**	**(0.91)**	**(2.36)**	**7.98**	**(4.67)**	**0.16**

Notes to the Statement of Standalone unaudited Financial Result for the quarter & Half year ended 30th September, 2026.

1 The above standalone financial results are reviewed by the Audit Committee and have been considered and approved by the Board of Directors at their meeting held on November 03 , 2026.

2 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)

3 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)"

4 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.

5 "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 successfuly bidder for sale of company as a going concern as per regulation 32(e) of the insolvency and Bankkruptcy board of India (Liqudation process) regulation 2016 which has been disclosed under the other current liabilities.

6 After conclusion of E-Auction proceedings and on payment of 78 Crore (Amount of bid), liquidator issued Sale certificate 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. An appeal was filed by STCI Finance Limited against the said order. 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. However, Pursuant to the Hon'ble NCLAT's judgment, the Liquidator commenced distribution of the sale proceeds during the quarter. However, as on the date of this review, the distribution process remains incomplete. Accordingly, pending the finalization of the distribution process, the Company has not been able to give the appropriate accounting effect to the consequential write-back/write-off of the relevant balances in its books of account.

7 Figures of the previous periods have been regrouped / reclassified / rearranged where ever considered necessary to conform current period/ Year Classification.

BJS & ASSOCIATES AHMEDABAD C. A.

IMP POWERS LIMITED

For IMP POWERS LIMITED

Naveen Kumar Singh
Whole-time Director and CEO
DIN : 06953675

Place :- Ahmedabad
Date :- 03-11-2026

IMP Powers limited

Regd. Office : Survey No. 263/3/2/2,Village Sayli, Umar Kuin RoadSilvassa (U. T.) Dadra & Nagar Haveli,Silvassa – 396230
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CIN: L31300DN1961PLC000232

Unaudited Standalone Financial Results For The 2nd Quarter & Half Year Ended on September 30, 2026

Statement of Assets & Liabilities (Rs. In Lakhs)

Particulars	Standalone	
	As on September 30, 2026	As on March 31, 2026
	Unaudited	Audited
ASSETS		
A Non-current Assets		
(a) Property, Plant and Equipment	4,245.12	4,119.38
(b) Capital work-in-progress	-	-
(c) Right of use Assets	59.86	80.99
(d) Others Intangible Assets	24.15	24.48
(e) Financial Assets		-
(i) Investment	77.48	77.48
(f) Deferred Assets/ (Liabilities)	-	-
(g) Other Non-current Assets	35.04	36.88
Total Non-current Assets (A)	**4,441.66**	**4,339.22**
B Current Assets		
(a) Inventories	2,370.93	3,764.41
(b) Financial Assets	-	-
(i) Trade Receivables	5,161.45	3,985.73
(ii) Cash and Cash Equivalents	230.62	96.21
(iii) Bank Balance other than Cash and Cash Equivalents	1,618.14	7,884.84
(iv) Loans	2,285.25	2,136.38
(v) Other Financial Assets	3,990.80	1,840.21
(c) Other Current Assets	1,972.32	2,183.12
(d) Assets held-for sale	280.60	280.60
Total Non-current Assets (B)	**17,910.11**	**22,171.48**
TOTAL ASSETS (A+B)	**22,351.77**	**26,510.70**
EQUITY AND LIABILITIES		
A Equity		
(a) Equity Share Capital	863.88	863.88
(b) Other Equity	(27,160.77)	(27,850.27)
Total Equity (A)	**(26,296.90)**	**(26,986.39)**
B Non-current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Other Financial Liabilities	-	-
(iii) Lease Liabilities	21.38	45.61
(b) Provisions	15.44	173.71
Total Non-current Liabilities (B)	**36.82**	**219.32**
C Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	23,857.95	25,527.88
(ii) Lease Liabilities	45.99	42.00
(iii) Trade Payables	-	-
Total outstansing dues of Micro Enterprises & Small Enterprises	-	270.56
Total outstansing dues of Creditors other than Micro & Small Enterprises	7,239.94	9,372.79
(iii) Other Financial Liabilities	6,656.99	9,670.52
(b) Other Current Liabilities	10,699.69	8,316.37
(c) Provisions	94.72	53.24
(d) Current Tax Liabilities	16.57	24.40
Total Current Liabilities (C)	**48,611.85**	**53,277.77**
TOTAL Equity and LIABILITIES (A+B+C)	**22,351.77**	**26,510.70**

BRS & ASSOCIATES AHMEDABAD C. A.

IMP POWERS LIMITED

For IMP POWERS LIMITED

Naveen Kumar Singh
Whole-time Director and CEO
DIN : 06953675

Place : Ahmedabad
Date :- 03-11-2026

IMP Powers Limited

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CIN: L31300DN1961PLC000232

Unaudited Standalone Cash Flow Statement for Half Year ended 30th September, 2026

(Rs In Lakhs)

Particulars	For the Half Year Ended 30th September, 2026		For the Half Year Ended 30th September, 2025		For the Year Ended 31st March 2026	
	Unaudited		Unaudited		Audited	
Profit before tax	-	689.50		(403.68)		13.62
Adjustments to reconcile profit before tax to net cash flow	-	-				
Depreciation and amortisation	217.89	-	220.22		435.99	
(Profit) / loss on sale / write off of assets	-		-		-	
Provision for doubtful Debts	-		-		-	
Provision for doubtful Debts and Advances BG Invoked	-		-		-	
Finance costs	231.53		22.87		98.93	
Remeasurement(gain) /loss on define benefit plans	-		1.74		2.60	
		449.42		449.42		532.32
Operating Profit / (loss) before working capital changes		1,138.91		1,138.91		545.94
Changes in working capital:						
Adjustments for (increase) / decrease in operating assets:						
Inventories	1,393.48		(263.68)		(2,639.07)	
Trade receivables	(3,326.32)		422.03		(1,864.91)	
Current Finacial loan & other Current assets	6,328.62		(274.06)		(1,842.36)	
Non-current financial assets & other non-current assets	1.84		(0.30)		(2.30)	
Lease Assets	-		(119.72)			
Adjustments for increase / (decrease) in operating liabilities:	-				3,088.61	
Trade payables	(2,403.41)		41.02		3,356.62	
Other current financial liabilities	(3,013.53)		377.02		40.60	
Other current liabilities	2,383.32		22.62		(69.66)	
Provision and Current tax	33.64		(12.12)		45.61	
Non-current financial liabilities	(24.23)		67.36		-	
Provision	(158.27)		-			-
		1,215.14		1,215.14		113.16
		2,354.06		2,354.06		659.09
Cash flow from extraordinary items		-		-		-
Cash generated from operations		2,354.06		2,354.06		659.09
						-
Net cash flow from / (used in) operating activities (A)		2,354.06		2,354.06		659.09
B. Cash flow from investing activities					-	
Purchase of property, plant and equipment (including capital work in progress and capital advance)net off	(322.17)		(97.30)		(750.08)	
Advance towards sale of assets	-		-			-
Proceeds from sale of fixed assets	-		-			
Net cash flow from / (used in) investing activities (B)		(322.17)		(322.17)		(750.08)
C. Cash flow from financing activities					-	
Proceeds from long-term borrowings(Net)	-		-			
Proceeds from other short-term borrowings& Lease Liabilities Payments	(1,665.95)		38.30		42.00	-
Finance cost	(231.53)		(231.53)		(98.93)	
Net cash flow from / (used in) financing activities (C)		(1,897.47)		(1,897.47)		(56.93)
						-
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		134.41		134.41		(147.91)
Cash and cash equivalents at the beginning of the year		96.21		96.21		244.12
Cash and cash equivalents at the end of the year		230.62		230.62		96.21

BJS & ASSOCIATES AHMEDABAD C.A.

IMP POWERS LIMITED

Place :- Ahmedabad
Date :- 03/11/2026

For IMP POWERS LIMITED

Naveen Kumar Singh
Whole-time Director and CEO
DIN : 06953675

BJS & Associates
Chartered Accountants

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The Board of Directors
IMP Powers Limited

Report on Unaudited Consolidated Financial

Results Qualified Opinion

We have Reviewed the accompanying consolidated statement of financial results ("the Statement") of IMP Powers Limited ("the Company") and audited by another auditor its subsidiary (the Company and its subsidiaries together referred as "the Group") for the quarter and half year ended on 30th September, 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 initialed 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. (1.39) lakhs, total comprehensive income of Rs. Nil for the quarter and half year ended on 30th September, 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 half year ended on 30th September, 2026.

BJS & ASSOCIATES AHMEDABAD C. A.

Basis of Qualified Opinion

Attention is drawn to the followings:

a) a) As at 30th September, 2026, , Substantial portion of trade receivables disclosed by company 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 30th September 2026, bank balances and other current assets disclosed by company, 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 pertain 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 30th September 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.

BJS & ASSOCIATES AHMEDABAD C. A.

d) After conclusion of E-Auction proceedings and on payment of 78 Crore (Amount of bid), liquidator issued Sale certificate 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. However, Pursuant to the Hon'ble NCLAT's judgment, the Liquidator commenced distribution of the sale proceeds during the quarter. However, as on the date of this review, the distribution process remains incomplete. Accordingly, pending the finalization of the distribution process, the Company has not been able to give the appropriate accounting effect to the consequential write-back/write-off of the relevant balances in its 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 expenses 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 30th September, 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 half year ended on 30th September, 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 half year ended on 30th September, 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 quarter's consolidated financial results.

Management's Responsibilities for the Interim Financial Results

The Statement of the Group for the quarter and half year ended on 30th September, 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 arefree 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 issuean 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 couldreasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

BJS & ASSOCIATES AHMEDABAD C. A.

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 Niket
Modi Partner
MN. 181785

Date: 03/11/2026
Place: Ahmedabad
UDIN: 26181785BCAWXP7820

IMP Powers Limited

Regd. Office : Survey No. 263/3/2/2,Village Sayli, Umar Kuin RoadSilvassa (U. T.) Dadra & Nagar Haveli,Silvassa – 396230
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Tel: +91-0260-2464100, Email: info@imp-powers.com , Website: www.imp-powers.com
CIN: L31300DN1961PLC000232

Consolidated Unaudited Financial Results for the Quarter & Half year ended on September 30, 2026

(Rs.In Lakhs)

Sr.	Particulars	Consolidated					
		Quarter Ended			Half year Ended		
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
		Unaudited			Unaudited		Audited
1	**Income form operation**						
	(a) Revenue from operations	3,730.22	3,878.44	72.51	7,608.65	243.69	3,138.20
	(b) Other Operating Income	-	-	-	-	-	-
	Total income form operation (a+b)	**3,730.22**	**3,878.44**	**72.51**	**7,608.65**	**243.69**	**3,138.20**
2	**Other Income**	(0.00)	197.82	117.45	197.82	117.75	544.47
3	**Total Income (1+2)**	**3,730.22**	**4,076.25**	**189.96**	**7,806.47**	**361.44**	**3,682.67**
4	**Expenses**						
	a) Cost of materials consumed	2,760.13	1,669.71	67.74	4,429.84	108.70	4,124.01
	b) Purchases of stock-in-trade	-	-	-	-	-	-
		(596.84)	1,940.60	-	1,343.76	26.00	(2,037.29)
	d) Employee Benefits Expense	259.54	214.34	124.14	473.88	215.49	592.47
	e) Depreciation and amortisation expense	110.41	108.75	112.56	219.16	221.21	436.98
	f) Provision for Doubtful Debts and advances (BG Invoked)	-	-	-	-	-	-
	g) Other expenses	257.19	163.02	78.06	420.21	172.10	456.03
	Total expenses (a to g)	**2,790.42**	**4,096.42**	**382.50**	**6,886.84**	**743.50**	**3,572.21**
5	**Profit/(Loss) before Finance cost & exceptional & Extraordinary items and tax (3-4)**	**939.80**	**(20.17)**	**(192.53)**	**919.63**	**(382.05)**	**110.46**
6	Finance Costs	174.11	57.42	12.06	231.53	22.87	98.93
7	**Profit/(Loss) before exceptional & Extraordinary items and tax (5-6)**	**765.69**	**(77.59)**	**(204.60)**	**688.10**	**(404.93)**	**11.53**
8	Exceptional items (Refer Note no. 6)	-	-	-	-	-	-
9	**Profit/ (Loss) before Extraordinary Items & Tax (7-8)**	**765.69**	**(77.59)**	**(204.60)**	**688.10**	**(404.93)**	**11.53**
10	Extraordinary Items	-		-			
11	**Net Profit /(Loss) before after tax (9-10)**	**765.69**	**(77.59)**	**(204.60)**	**688.10**	**(404.93)**	**11.53**
12	Tax Expense	-		-			
13	**Net Profit /(Loss) for the period after tax (11-12)**	**765.69**	**(77.59)**	**(204.60)**	**688.10**	**(404.93)**	**11.53**
14	Other Comprehensive Income not reclassified into Profit & Loss account	-	-	0.87	-	1.74	(2.60)
15	**Total Comprehensive Income [13+14]**	**765.69**	**(77.59)**	**(203.73)**	**688.10**	**(403.19)**	**8.93**
16	**Net Profit attributable to (Loss)**						
	Shareholders of the Company	**765.87**	**(77.45)**	**(204.46)**	**688.42**	**(404.65)**	**72.81**
	Non-Controlling Interest	(0.17)	(0.14)	(0.14)	(0.31)	(0.28)	(61.28)
17	**Other comprehensive Income attributable to**						
	Shareholders of the Company	-	-	0.87	-	1.74	(2.60)
	Non-Controlling Interest	-		-			-
18	**Total Comprehensive Income for the period [Comprising profit and other comprehensive income / (loss) for the period]**						
	Shareholders of the Company	**765.87**	**(77.45)**	**(205.32)**	**688.42**	**(402.91)**	**70.21**
	Non-Controlling Interest	**(0.17)**	**(0.14)**	**(0.14)**	**(0.31)**	**(0.28)**	**(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**	-	(28,021.80)	-			**(27,953.70)**
21	**Earning Per Equity Share (EPS)**						
	Basic EPS Rs.	8.87	(0.90)	(2.37)	7.97	(4.69)	0.84
	Diluted EPS Rs.	8.87	(0.90)	(2.37)	7.97	(4.69)	0.84

Notes to the Statement of Consolidated Unaudited Financial Result for the quarter & Half Year ended 30th September, 2026.

1 The above consolidated financial results are reviewed by the Audit Committee and have been considered and approved by the Board of Directors at their meeting held on November 03, 2026.

2 These consolidated 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)

3 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).

4 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.

5 "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 successfuly bidder for sale of company as a going concern as per regulation 32(e) of the insolvency and Bankkruptcy board of India (Liqudation process) regulation 2016 which has been disclosed under the other current liabilities.

6 After conclusion of E-Auction proceedings and on payment of 78 Crore (Amount of bid), liquidator issued Sale certificate 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. An appeal was filed by STCI Finance Limited against the said order. 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. However, Pursuant to the Hon'ble NCLAT's judgment, the Liquidator commenced distribution of the sale proceeds during the quarter. However, as on the date of this review, the distribution process remains incomplete. Accordingly, pending the finalization of the distribution process, the Company has not been able to give the appropriate accounting effect to the consequential write-back/write-off of the relevant balances in its books of account.

7 Figures of the previous periods have been regrouped / reclassified / rearranged where ever considered necessary to conform current period/ Year Classification

Place :-Ahmedabad
Date 03-11-2026

BJS & ASSOCIATES AHMEDABAD C. A.

IMP POWERS LIMITED

For IMP POWERS LIMITED

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

IMP POWERS LIMITED

Regd. Office : Survey No. 263/3/2/2,Village Sayli, Umar Kuin RoadSilvassa (U. T.) Dadra & Nagar Haveli,Silvassa – 396230
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Tel: +91-0260-2464100, Email: info@imp-powers.com , Website: www.imp-powers.com
CIN: L31300DN1961PLC000232

Unaudited Consolidated Financial Results For The 2nd Quarter & Half Year Ended on September 30, 2026

Statement of Assets & Liabilities **(Rs. In Lakhs)**

Particulars	Consolidated	
	As on September 30, 2026	As on March 31, 2026
	Unaudited	Audited
ASSETS		
A Non-current Assets		
(a) Property, Plant and Equipment	4,250.12	4,124.27
(b) Capital work -in- progress	-	-
(c) Right of use Assets	59.86	80.99
(d) Others Intangible Assets	42.81	38.39
(e) Good Will	23.76	23.76
(f) Financial Assets	-	
(i) Investment	0.02	0.02
(g) Deferred Assets/ (Liabilities)	13.02	13.02
(h) Other Non-current Assets	35.34	37.18
Total Non-current Assets (A)	**4,424.92**	**4,317.63**
B Current Assets		
(a) Inventories	2,370.93	3,764.41
(b) Financial Assets	-	
(i) Trade Receivables	5,161.45	3,985.73
(ii) Cash and Cash Equivalents	230.65	96.21
(iii) Bank Balance other than Cash and Cash Equivalents	1,618.14	7,884.84
(iv) Loans	2,285.25	2,106.63
(v Other Financial Liabilities	3,990.80	1,840.21
(c) Other Current Assets	1,974.49	2,293.50
(d) Assets held-for sale	280.60	**280.60**
Total Non-current Assets (B)	**17,912.31**	**22,252.12**
TOTAL ASSETS (A+B)	**22,337.23**	**26,569.74**
EQUITY AND LIABILITIES		
A Equity		
(a) Equity Share Capital	863.88	863.88
(b) Other Equity	(27,256.04)	(27,944.63)
(c) Minority Interest	(7.76)	(7.30)
Total Equity (A)	**(26,399.92)**	**(27,088.06)**
B Non-current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Other Financial Liabilities	-	-
(iii) Lease Liabilities	21.38	45.61
(b) Provisions	15.44	173.71
Total Non-current Liabilities (B)	**36.82**	**219.32**
C Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	24,058.86	25,728.80
(ii) Lease Liabilities	45.99	42.00
(iii) Trade Payables	-	
Total outstansing dues of Micro Enterprises & Small Enterprises	-	270.56
Total outstansing dues of Creditors other than Micro & Small Enterprises	7,239.94	9,343.04
(iii) Other Financial Liabilities	6,656.99	9,663.48
(b) Other Current Liabilities	10,719.87	8,337.36
(c) Provisions	94.72	53.24
(d) Current Tax Liabilities	(116.05)	-
Total Current Liabilities (C)	**48,700.33**	**53,438.48**
TOTAL Equity and LIABILITIES (A+B+C)	**22,337.23**	**26,569.74**

BJS & ASSOCIATES AHMEDABAD C. A.

IMP POWERS LIMITED

For IMP POWERS LIMITED

Naveen Kumar Singh
Whole-time Director and CEO
DIN : 06953675

Place Ahmedabad
Date 03-11-2026

IMP Powers Limited

Regd. Office : Survey No. 263/3/2/2,Village Sayli, Umar Kuin RoadSilvassa (U. T.) Dadra & Nagar Haveli,Silvassa – 396230
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CIN: L31300DN1961PLC000232

Unaudited Consolidated Cash Flow Statement for Half Year ended 30th September, 2026

(Rs In Lakhs)

Particulars	For the Half Year Ended 30th September, 2026		For the Half Year Ended 30th September, 2025		For the Year Ended 31st March 2026	
	Unaudited		Unaudited		Audited	
Profit before tax	-	688.10		(404.93)		11.10
Adjustments to reconcile profit before tax to net cash flow	-	-				
Depreciation and amortisation	219.16	-	221.21		436.98	
(Profit) / loss on sale / write off of assets	-		-		-	
Provision for doubtful Debts	-		-		-	
Provision for doubtful Debts and Advances BG Invoked	-		-		-	
Finance costs	231.53		22.87		98.93	
Remeasurement(gain) /loss on define benefit plans	-		1.74		2.60	
		450.68		242.35		533.31
Operating Profit / (loss) before working capital changes		1,138.79		(162.58)		544.41
Changes in working capital:						
Adjustments for (increase) / decrease in operating assets:						
Inventories	1,393.48		(263.68)		(2,639.07)	
Trade receivables	(1,263.20)		422.03		(1,864.91)	
Current Finacial loan & other Current assets	6,754.14		(290.33)		(1,873.69)	
Non-current financial assets & other non-current assets	(345.21)		(0.30)		(2.30)	
Lease assets	-		(119.72)			
Adjustments for increase / (decrease) in operating liabilities:	-				3,058.86	
Trade payables	(2,373.66)		41.02		3,349.58	
Other current financial liabilities	(3,000.40)		377.02		42.03	
Other current liabilities	319.40		22.87		(8.57)	
Provision and Current tax	(74.57)		4.15		45.61	
Non-current financial liabilities	(24.23)		67.36		(0.00)	
Provision	(158.27)		(0.00)		-	
		1,227.48		260.42		107.54
		2,366.27		97.84		651.95
Cash flow from extraordinary items		-		-		-
Cash generated from operations		2,366.27		97.84		651.95
Net cash flow from / (used in) operating activities (A)		2,366.27		97.84		651.95
B. Cash flow from investing activities						
Purchase of property, plant and equipment (including capital work in progress and capital advance)net off	(334.36)		(97.30)		(742.96)	
Advance towards sale of assets	-		-		-	
Proceeds from sale of fixed assets	-		-		-	
Net cash flow from / (used in) investing activities (B)		(334.36)		(97.30)		(742.96)
C. Cash flow from financing activities						
Proceeds from long-term borrowings(Net)	-		-		-	
Proceeds from other short-term borrowings & Lease Liability	(1,665.95)		38.30		42.00	
Finance cost	(231.53)		(22.87)		(98.93)	
Net cash flow from / (used in) financing activities (C)		(1,897.47)		15.43		(56.93)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		134.44		15.96		(147.95)
Cash and cash equivalents at the beginning of the year		96.21		244.15		244.15
Cash and cash equivalents at the end of the year		230.65		260.11		96.21

Place :- Ahmedabad
Date :- 03/11/2026

BJS & ASSOCIATES AHMEDABAD C. A.

IMP POWERS LIMITED

For IMP POWERS LIMITED

Naveen Kumar Singh
Whole-time Director and CEO
DIN : 06953675