

February 11, 2026

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400 001
BSE Scrip Code: 500139

National Stock Exchange of India Limited

Exchange Plaza, Plot No. C/1,
G Block, Bandra-Kurla Complex,
Bandra (East), Mumbai-400 051
NSE Symbol: FEDDERELEC

ISIN: INE249C01011-Fedders Electric and Engineering Limited

Sub: Outcome of Board Meeting held on February 11, 2026

Ref: Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015

Dear Sir/Ma'am,

We wish to inform you that the Board of Directors of the Company, at its meeting held today, i.e., Wednesday, February 11, 2026, at the Registered Office of the Company situated at 6 and 6/1, UPSIDC Industrial Area, Sikandrabad, District-Bulandshahr-203205, Uttar Pradesh, has, inter alia, considered and approved the following matters:

- Approved and taken on record the Unaudited Standalone Financial Results of the Company for the quarter and nine months ended December 31, 2025 along with the Limited Review Report of Statutory Auditor's thereon. (enclosed herewith)
- Approved the Appointment of Mrs. Mamata Khandelwal as the Company Secretary & Compliance Officer of the Company.

The said outcome and results will be uploaded on the website of Stock Exchanges and on the website of the Company at www.imcapitals.com/fedders-electric-engineering/

The Board Meeting commenced at 12:00 Hrs. and concluded at 17:30 Hrs.

You are requested to take the above information on record.

Thanking you,

Yours Truly

For Fedders Electric and Engineering Limited

Vishal Singhal

Managing Director

DIN: 03518795



Encl: as above

Fedders Electric and Engineering Limited

CIN: L29299UP1957PLC021118
 Regd. Office: 6 and 6/1, UPSIDC Industrial Area, District Bulandshahr- 203205 (U.P) India
 Website : www.imcapitals.com

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

(Rs. In Crore)

Sl No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-12-2025 (Unaudited)	30-09-2025 (Unaudited)	31-12-2024 (Unaudited)	31-12-2025 (Unaudited)	31-12-2024 (Unaudited)	31-03-2025 (Audited)
I	Revenue from operations	79.65	53.49	88.69	210.50	315.72	424.49
II	Other Income	37.25	7.69	5.03	52.22	21.55	28.30
III	Total Income (I+II)	116.90	61.18	93.72	262.72	337.27	452.79
IV	Expenses						
	Cost of materials consumed	19.00	17.90	94.66	51.11	319.22	28.10
	Purchase of Stock-in-Trade	51.84	37.34	0.09	144.73	0.47	351.33
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	2.62	(4.74)	(10.15)	(6.06)	(38.44)	(1.70)
	Employee benefits expense	0.30	0.21	0.08	0.64	0.18	0.58
	Finance Costs	1.73	0.97	1.31	3.80	4.14	6.01
	Depreciation and amortization expense	1.01	1.00	0.69	2.99	2.08	3.24
	Other expenses	3.72	1.84	3.47	9.00	18.30	28.81
	Total expenses	80.22	54.52	90.15	206.21	305.95	416.36
V	Profit before tax (III-IV)	36.68	6.66	3.57	56.51	31.32	36.43
VI	Exceptional Items						
	Prior Period Expenses	(0.06)	(0.77)	-	0.07	0.04	0.04
	Profit before tax (V-VI)	36.74	15.64	3.57	68.98	31.28	38.88
VII	Tax Expenses						
	(1) Current Tax	-	1.15	(0.40)	1.15	0.20	-
	(2) Deferred Tax	-	-	-	-	-	-
	Total Tax Expenses	-	1.15	(0.40)	1.15	0.20	-
VIII	Profit for the period (VI-VII)	36.74	14.49	3.97	67.83	31.08	38.88
IX	Other comprehensive income						
A	Items that will not be reclassified to profit or loss						
	(i) Remeasurement of net defined benefit plans	-	-	-	-	-	-
	(ii) Investment carried at fair value through OCI	1.37	1.96	(1.64)	3.38	(0.87)	0.02
	(iii) Adjustment on account of excess revaluation depreciation	-	-	-	-	-	-
	(iv) Foreign Currency Translation Reserve	-	-	-	-	-	-
	(v) Tax Expenses	-	-	-	-	-	-
	Other comprehensive income for the period (net of tax)	1.37	1.96	(1.64)	3.38	(0.87)	0.02
X	Total comprehensive income for the period (VIII+IX)	38.11	16.45	2.33	71.21	30.21	38.90
XI	Paid up equity share capital (Face value Rs 10/- each)	30.00	30.00	30.00	30.00	30.00	30.00
XII	Earnings per share (of Rs. 10 each) (not annualised):						
	(a) Basic (In Rs.)	12.25	4.83	1.32	22.61	10.36	12.96
	(b) Diluted (In Rs.)	12.25	4.83	1.32	22.61	10.36	12.96

For and on behalf of the Board of Directors of
 Fedders Electric and Engineering Limited


 Authorised Signatory
 Managing Director
 DIN : 03518795

Place: Sikandrabad U.P.

Date: 11.02.2026

FEDDERS ELECTRIC AND ENGINEERING LIMITED

Notes to the Statement of Standalone Unaudited Financial Results for the Quarter and Nine months ended Dec 31st, 2025

Background

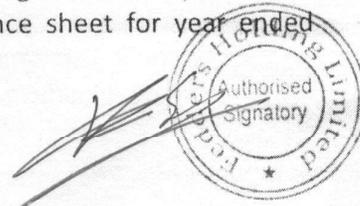
1. The company was incorporated in 1957. The 'Corporate insolvency Resolution Process' (CIRP) was initiated against the company, under the provisions of Insolvency and Bankruptcy Code, 2016 vide order of Hon'ble NCLT dated August 14, 2019, under the CIRP, resolution plan submitted by Fedders Holding Limited (Formerly Known as IM+ Capitals Limited) has been approved by the Hon'ble NCLT vide its order dated October 06th, 2021. Now the operations of the company have been taken over by the management of Fedders Holding Limited (Formerly Known as IM+ Capitals Limited).
2. The Statement of Standalone Unaudited Financial Results for the Quarter and Nine months ended Dec 31, 2025 have been prepared in terms of Regulation 33(2) of SEBI (Listing Obligation & Disclosure Requirements) Regulation 2015, read with SEBI Circular dated July 5, 2016.
3. After take over by the management, the company has no reportable segments, hence segment reporting under IND AS 108 is not applicable.
4. Pursuant to Schedule II to the companies Act 2013, depreciation for the quarter and period ended has been provided on the basis of estimated economic useful life of the fixed assets of the Company as per the management best estimate.
5. Contingent Liabilities:

Contingent liabilities as on the date of signing of these financials not provided for

Particulars	As at 31.12.2025 (Rs. in Crore)	As at 31.12.2024 (Rs. in Crore)
- Bank Guarantees	0.32	0.52

Note : All the Claims against the company / disputed liabilities which was not acknowledged as debt except as shown above has been reduced to zero (NIL) on pursuant to the order of Hon'ble NCLT APPROVING THE RESOLUTION PLAN SUBMITTED BY FEDDERS HOLDING LIMITED (FORMERLY KNOWN AS IM+ CAPITALS LIMITED).

6. The figures for the preceding quarter ended Sep 30, 2025, as reported in the Statement, has been taken from last published results and figures for the year ended March 31, 2025 has been taken from the audited balance sheet for year ended March 31, 2025.

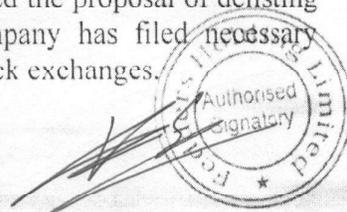


7. The financial statements of the company has been prepared in accordance with the Indian Accounting Standards.
8. The provision for Deferred Tax has not been made and provision of Current Tax has been made in respect of the capital gain only, because management is of the view that tax liability will not arise in near future.
9. The company has opted for provision for taxation u/s 115BAA, hence there will no liability to be paid under MAT, hence the provision for Deferred Tax and Current Tax has not been made except on capital gain, because management is of the view that tax liability will not arise in near future.
10. The process of transferring the amount to Investor Education Protection fund (IEPF) is under process. The details of amount which is due to be transferred to IEPF is as below:

YEAR WISE	Amount to be Transferred to IEPF
Dividend Account 11-12	7,58,293.50
Dividend Account 12-13	8,65,015.00
Dividend Account 13-14	7,66,954.00
Dividend Account 14-15	8,15,886.00
Dividend Account 15-16	6,33,462.00
Dividend Account 16-17	9,26,284.00
TOTAL AMOUNT OF UNCLAIMED DIVIDEND	47,65,894.50

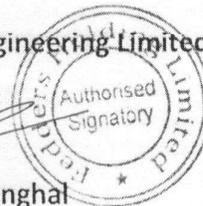
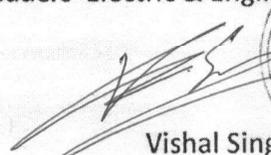
The process of transferring the amount to Investor Education Protection fund (IEPF) is ongoing.

11. The Earning Per Share has been calculated on the basis of Weighted Average of outstanding shares at the end of quarter ended 31.12.2025.
12. The Company has filed its application before Securities Exchange Board of India (SEBI) and Stock Exchanges i.e, NSE and BSE for the purpose of listing of 3,00,00,000 equity shares issued pursuant to resolution plan approved by Honourable NCLT. We have made various discussions and correspondence with SEBI and stock exchanges in view of the same and after detailed discussions in this regard and considering the options given by the stock exchanges, the management of the company has decided to opt for delisting of shares of the company from all stock exchanges i.e NSE and BSE ("Stock Exchanges"), since presently 100% shareholding of the company is held by the promoter of the company, in compliance with the implementation of approved resolution plan. Accordingly, the application has been moved to the Honourable NCLT Allahabad bench, seeking amendment in resolution plan in view of decision of the Board to delist the company from all stock exchanges and the same was filed with Honourable NCLT on 17.06.2023 to amend the order and include the clause of delisting of shares. The Hon'ble NCLT has passed the order dated 16.10.2025, approving the modification of Resolution Plan. Accordingly, company vide its Board Meeting dated 05.11.2025 approved the proposal of delisting of its securities from all the stock exchanges and company has filed necessary application along with annexures as applicable with the stock exchanges.



13. In the view of management, as of now the provision of Ind-As 19 Defined Benefit Plan is not applicable to the company.
14. Principal Amount of vendors registered under MSME is shown as NIL as on quarter and nine months ended 31.12.2025 because no declaration is received from the parties registered under MSME.
15. During the quarter and nine month ended on 31st December, 2025, the company has recognised an amount of Rs. 26.44 crores in respect of trade receivables which were written off in earlier financial years. These receivables had been fully written off in earlier periods based on management's assessment of non-recoverability in accordance with the requirements of Ind AS 109 – Financial Instruments. During the current year, based on subsequent developments from customers, management now expects recovery of the said amount. Accordingly, the receivable has been reinstated in the books of accounts. The reinstated amount has been recognised as income in the Statement of Profit and Loss under the head "Other Income" in accordance with Ind AS 109 – Financial Instruments read with Ind AS 1 – Presentation of Financial Statements. The reinstatement of such income does not represent a change in accounting policy or prior period error under Ind AS 8 – Accounting Policies, Changes in Accounting Estimates and Errors, but relates to recovery of amounts previously written off based on information available at that time. The Management believes that the treatment is in compliance with the applicable provisions of Ind AS and the amounts recognised are appropriately reflected in the financial statements for the year
16. Dividend of the preference share is payable the of maturity therefore and provision for dividend will be done.in the last quarter itself only.
17. Previous period figures have been regrouped / reclassified, wherever considered necessary to confirm to the current period presentation.

For Fedders Electric & Engineering Limited



Vishal Singhal
Managing Director
DIN : 03518795

Date : 11-02-2026
Place : Sikandrabad, U.P.



O. Aggarwal & Co.

CHARTERED ACCOUNTANTS
(A Peer Reviewed Firm)

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To
The Board of Directors,
Fedders Electric & Engineering Limited,
6 and 6/1, UPSIDC Industrial Area, Bulandshahr,
Sikandrabad, Uttar Pradesh, India, 203205

Review Report on the Unaudited Standalone Financial Results

Introduction

1. We have reviewed the accompanying statement of unaudited financial results of Fedders Electric and Engineering Limited for the quarter and nine - month ended 31st December 2025, being submitted by the company pursuant to the requirement of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. This Statement is 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 India Accounting Standards 34 (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act 2013, as amended read with relevant rule issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our reviews.

Scope of Review

3. We conducted our review 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 financial statements are 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.

Basis for Qualifies Opinion

4. Attention is invited to:

- a. Sum of amount Rs 47.65 lacs was required to be transferred to Investor Education and Protection Fund till 31st December 2025 which is not transferred to investor education fund by the company.
- b. The company has not maintained proper records (Fixed Assets Register) with respect to Fixed Assets owned by the company which has been handed over at the time of takeover from old management, and depreciation on such assets is charged on the best estimates of management of the company.
- c. The company has not maintained proper records with respect to inventory of scrap which has been handed over at the time of takeover from old management in accordance with the NCLT order.
- d. The Company is having 0.50% non-convertible redeemable cumulative preference shares of ₹10 each at a premium of 400% of the Face Value of preference shares, redeemable after 8 years, and 0.50% non-convertible redeemable cumulative preference shares of ₹10 each at a premium of 700% of the Face Value of preference shares, redeemable after 4 years. As per the requirements of **Ind AS 109 – Financial Instruments**, the Company has not determined or disclosed the present value of these financial liabilities, nor has it applied the effective interest method for subsequent measurement. In the absence of necessary information, we are unable to quantify the impact of this departure from Ind AS 109 on the financial results.
- e. During the course of audit, it is found that in respect of tour & travelling expenses payment has been made through credit card, however satisfactory supporting documents were not produced to us. In the absence of such documentation, we are unable to determine the correctness and accuracy of the expenses recorded. Accordingly, we are unable to quantify the impact, if any, of these matters on the financial results.
- f. We draw attention to the note no. 15 of financial results in which management has disclosed the recognition of trade receivable of Rs. 26.44 crore included in other income which were written off in earlier year. However, documents provided are not adequate to form a conclusion. Hence, we are unable to determine the correctness and accuracy of income recorded. Consequently, other income and debtors would have been lower by the said amount.



Qualified Conclusion

5. Based on our review conducted as above, **except for possible effects of the matters specified in Paragraph above**, nothing has come to our attention that causes us to believe that the accompanying statement of Standalone unaudited financial results prepared in accordance with the recognition and measurement principal laid down in the applicable Indian Accounting Standards ("Ind AS") specified under section 133 of companies Act 2013 read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matters

6. Internal Audit Report for the period ended 31st December 2025 were not shared with us as internal audit is not completed yet, therefore our review report is subject to the observations of internal auditor, if any.
7. As referred in note no. 12 of the unaudited financial results, public shareholding in a listed company should be minimum 25%, however on dated 18.06.2021 as amendment was introduced to Securities Contracts (regulation) Rules, 1957 through which a proviso was inserted under Rule 19A(5), which introduced a requirement for a minimum 5% public shareholding of a listed company as result of implementation of resolution plan approved under section 31 of Insolvency and Bankruptcy code 2016. But the company has filed an application with Hon'ble NCLT Allahabad Bench for approval of delisting of its shares from Stock Exchanges (NSE as well as BSE), which was approved vide order dated 16.10.2025. Hence, requirement of minimum public shareholding is no more exist and the company is doing necessary compliances related to delisting of its shares from the exchanges (NSE as well as BSE).
8. As per management the provision for convertible preference shares with coupon rate 0.50% to be made on annual basis only, therefore provision is not made in books

For O. Aggarwal & Co.
Chartered Accountants
F.R.N. 005755N



Place: Delhi
Dated: 11-02-2026

CA Om Prakash Aggarwal
Partner
M. No. 083862

UDIN: 26083862QPVFBC4553