August 8, 2025

To, BSE Limited PhirozeJeejebhoy Towers, Dalal Street, Mumbai – 400001 Script Code: 517571 ISIN: INE065B01013	To, NSE Limited Exchange Plaza, Plot No.C/1 Bandra- Kurla Complex Bandra (East), Mumbai 400 051 NSE Symbol: INDLMETER

Dear Sir/Madam,

Sub.: - Integrated Filing (Financial) for the Quarter and Three Months ended on June 30, 2025.

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-21C\NP120241185 dated 31st December 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025102 dated 2nd January 2025, we are submitting herewith the integrated Filing (Financial) for the quarter and three Months ended on June 30, 2025.

This information is also being hosted on the Company's website at imp-powers.com.

You are therefore requested to take note of the same.

Thanking you,

Yours faithfully,

For, IMP POWERS LIMITED

Shaishav Rakeshkumar Shah
Digitally signed by Shaishav Rakeshkumar Shah
Date: 2025.08.08 19:44:01 +05'30'

Shaishav Shah
Director
DIN: 00019293

IMP POWERS LIMITED

Regd. Office : CH-7, Inspire Business Park, Shantigram, Near Vaishnodevi Circle, Khodiar, Ahmedabad, Daskroi, Gujarat, India 382421.
CIN: L31300DN1961PLC000232

Consolidated Unaudited Financial Results for the Quarter ended on June 30, 2025

(Rs.In Lakhs)

Sr.	Particulars	Consolidated			
		Quarter Ended			
		30-Jun-25	31-Mar-25	30-Jun-24	31-Mar-25
		Unaudited	Audited	Unaudited	Audited
1	**Income form operation**				
	(a) Revenue from operations	171.18	36.23	0.18	152.72
	(b) Other Operating Income	-	-	314.52	314.52
	Total income form operation (a+b)	**171.18**	**36.23**	**314.70**	**467.24**
2	**Other Income**	0.30	532.02	212.49	858.71
3	**Total Income (1+2)**	**171.48**	**568.25**	**527.19**	**1,325.95**
4	**Expenses**				
	a) Cost of materials consumed	40.96	(12.82)	64.94	67.43
	b) Purchases of stock-in-trade	-	-	-	-
	c) Changes in Inventories of finished goods, work-in- progress and stock in trade	26.00	27.28	-	(34.93)
	d) Employee Benefits Expense	91.35	83.13	(62.21)	202.79
	e) Depreciation and amortisation expense	108.65	124.92	34.06	572.72
	f) Provision for Doubtful Debts and advances (BG Invoked)	-	-	175.18	139.60
	g) Other expenses	94.04	428.99	295.56	834.76
	Total expenses (a to g)	**361.00**	**651.50**	**507.53**	**1,782.37**
5	**Profit/(Loss) before Finance cost & exceptional & Extraordinary items and tax (3-4)**	**(189.51)**	**(83.25)**	**19.66**	**(456.42)**
6	Finance Costs	10.81	10.29	9.01	23.97
7	**Profit/(Loss) before exceptional & Extraordinary items and tax (5-6)**	**(200.33)**	**(93.54)**	**10.65**	**(480.39)**
8	Exceptional items (Refer Note no. 6)	-	-	-	-
9	**Profit/ (Loss) before Extraordinary Items & Tax (7-8)**	**(200.33)**	**(93.54)**	**10.65**	**(480.39)**
10	Extraordinary Items	-	-	-	-
11	**Net Profit /(Loss) before after tax (9-10)**	**(200.33)**	**(93.54)**	**10.65**	**(480.39)**
12	Tax Expense	-	-	-	-
13	**Net Profit /(Loss) for the period after tax (11-12)**	**(200.33)**	**(93.54)**	**10.65**	**(480.39)**
14	Other Comprehensive Income not reclassified into Profit & Loss account	0.87	(19.83)	7.77	3.47
15	**Total Comprehensive Income [13+14]**	**(199.46)**	**(113.37)**	**18.42**	**(476.92)**
16	**Net Profit attributable to (Loss)**				
	Shareholders of the Company	**(200.19)**	**(32.68)**	**10.80**	**(419.11)**
	Non-Controlling Interest	(0.14)	(60.86)	(0.14)	(61.28)
17	**Other comprehensive Income attributable to**				
	Shareholders of the Company	0.87	(19.83)	7.77	3.47
	Non-Controlling Interest	-	-	-	-
18	**Total Comprehensive Income for the period [Comprising profit and other comprehensive income / (loss) for the period]**				
	Shareholders of the Company	**(201.05)**	**(52.51)**	**18.56**	**(415.64)**
	Non-Controlling Interest	**(0.14)**	**(60.86)**	**(0.14)**	**(61.28)**
19	**Paid up equity share capital (Face value Rs.10)**	**863.66**	**863.66**	**863.66**	**863.66**
20	**Other Equity**	-	-	-	**(27,953.70)**
21	**Earning Per Equity Share (EPS)**				
	Basic EPS Rs.	(2.32)	(0.38)	0.13	(4.85)
	Diluted EPS Rs.	(2.32)	(0.38)	0.13	(4.85)

Notes to the Statement of Standalone Unaudited Financial Result for the quarter ended 30th June, 2025.

1. 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 August 8, 2025. The same have been subjected to Limited Review by the Statutory Auditors.
2. 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 hightest 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 June 30, 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 COMPLIANT"** in July, 2025 month from Company "Under liquidation".
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. 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
7. Figures of the previous periods have been regrouped / reclassified / rearranged where ever considered necessary to conform current period/ Year Classification
8. The figures for the quarter ended March 31,2025 are the balancing figures between audited figures in respect of the full financial year and the unaudited published year-to-date figures upto the third quarter ended December 31,2024 which were subjected to limited review.
9. Consolidated results include result of IMP Energy Limited subsidiary for the purpose of consolidated financial statement.

Place :-Ahmedabad
Date :- 8th August 2025

For IMP POWERS LIMITED

Rakesh Shah
Chairman
DIN : 00421920

BJS & Associates
Chartered Accountants
CA INDIA

511 - 512, SPAN TRADE CENTER,
OPP. KOCHRAB ASHRAM, PALDI,
AHMEDABAD - 380 006, (INDIA)
+91 79 2657 8900, 4003 7617
info@bjsandassociates.com
www.bjsandassociates.com

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 reviewed by another auditor its subsidiary (the Companyand its subsidiaries together referred as "the Group") for the quarter ended 30th June, 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 initialed 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. (0.63) lakhs, total comprehensive income of Rs. Nil for the quarter ended June 30th, 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 subsidiaries, 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 otheraccounting principles generally accepted in India, of the profit/ (loss) (including other comprehensive income) and other financial information of the Company for quarter ended June 30th, 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.

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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.

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 (d) 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 ended 30th June, 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 quarter ended June 30th, 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 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 consolidated financial results.

Management's Responsibilities for the Interim Financial Results

The Statement of the Company for the quarter ended 30th June, 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 suspended Directors and other Officers of the Company in relation to the Statement.

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

BJS & ASSOCIATES AHMEDABAD C.A.

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 forassessing 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 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.

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.

JS & ASSOCIATES
AHMEDABAD
C.A.

- 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 suchdisclosures 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 considerquantitative 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

BJS & ASSOCIATES AHMEDABAD C.A.

CA Apurv
ShahPartner
MN. 106016

Date: August 08,2025
Place: Ahmedabad
UDIN: 25106016BMGXPC4586

IMP POWERS LIMITED

Regd. Office : CH-7, Inspire Business Park, Shantigram, Near Vaishnodevi Circle, Khodiar, Ahmedabad, Daskroi, Gujarat, India 382421.
CIN: L31300DN1961PLC000232

Unaudited Standalone Financial Results for the Quarter ended on June 30, 2025

(Rs. In Lakhs)

Sr.	Particulars	Standalone			
		Quarter Ended			Year Ended
		30-Jun-25	31-Mar-25	30-Jun-24	31-Mar-25
		Unaudited	Audited	Unauditd	Audited
1	**Income form operation**				
	(a) Revenue from operations	171.18	36.23	0.18	152.72
	(b) Other Operating Income	-	-	314.52	314.52
	Total income form operation (a+b)	**171.18**	**36.23**	**314.70**	**467.24**
2	**Other Income**	0.30	532.02	212.49	858.71
3	**Total Income (1+2)**	**171.48**	**568.25**	**527.19**	**1,325.95**
4	**Expenses**				
	a) Cost of materials consumed	40.96	(12.82)	64.94	67.43
	b) Purchases of stock-in-trade	-	-	-	-
	c) Changes in Inventories of finished goods, work-in- progress and stock in trade	26.00	27.27	(62.21)	(34.93)
	d) Employee Benefits Expense	91.35	83.13	34.06	202.79
	e) Depreciation and amortisation expense	108.16	124.43	174.68	570.74
	f) Provision for doubtful Debts and Loans & advances (BG Invoked)	-	-	-	139.60
	g) Other expenses	93.91	159.36	295.43	564.75
	Total expenses (a to g)	**360.37**	**381.37**	**506.90**	**1,510.38**
5	**Profit/(Loss) before Finance cost & exceptional & Extraordinary items and tax (3-4)**	**(188.89)**	**186.88**	**20.29**	**(184.43)**
6	Finance Costs	10.81	10.29	9.01	23.97
7	**Profit/(Loss) before exceptional & Extraordinary items and tax (5-6)**	**(199.70)**	**176.59**	**11.28**	**(208.40)**
8	Exceptional items (Refer note no. 6)	-	-	-	-
9	**Profit/ (Loss) before Extraordinary Items & Tax (7-8)**	**(199.70)**	**176.59**	**11.28**	**(208.40)**
10	Extraordinary Items	-	-	-	-
11	**Net Profit /(Loss) before after tax (9-10)**	**(199.70)**	**176.59**	**11.28**	**(208.40)**
12	Tax Expense	-	-	-	-
13	**Net Profit /(Loss) for the period after tax (11-12)**	**(199.70)**	**176.59**	**11.28**	**(208.40)**
14	Other Comprehensive Income not reclassified into Profit & Loss account	0.87	(19.83)	7.77	3.47
15	**Total Comprehensive Income [13+14]**	**(200.57)**	**156.76**	**19.05**	**(204.93)**
16	**Paid up equity share capital (Face value Rs.10)**	**863.66**	**863.66**	**863.66**	**863.66**
17	**Other Equity**	-	-	-	**(27,861.29)**
18	**Earning Per Equity Share (EPS)**				
	Basic EPS Rs.	**(2.31)**	**2.04**	**0.13**	**(2.41)**
	Diluted EPS Rs.	**(2.31)**	**2.04**	**0.13**	**(2.41)**

Notes to the Statement of Standalone unaudited Financial Result for the quarter ended 30th June , 2025.

1 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 August 8, 2025. The same have been subjected to Limited Review by the Statutory Auditors

2 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 hightest 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 June 30, 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 COMPLIANT" in July, 2025 month from Company "Under liquidation".

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 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

7 The figures for the quarter ended March 31,2025 are the balancing figures between audited figures in respect of the full financial year and the unaudited published year-to-date figures upto the third quarter ended December 31,2024 which were subjected to limited review.

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

For IMP POWERS LIMITED

Rakesh Shah
Chairman
DIN : 00421920

Place :- Ahmedabad
Date :- 8th August 2025

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 period ended 30th June, 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 otheraccounting principles generally accepted in India, of the profit/ (loss) (including other comprehensive income) and other financial information of the Company for the quarter ended 30th June 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.

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 the quarter ended 30th June 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 period ended June 30,2025 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 ICAl'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 ended June 30,2025.

Management's Responsibilities for the Interim Financial Results

The Statement of the Company for the period ended 30th June 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 suspended Directors and other Officers of the Company in relation to the Statement.

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 forassessing 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.

BJS & ASSOCIATES 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 suchdisclosures 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

BJS & ASSOCIATES AHMEDABAD C.A.

Date: August 08, 2025
Place: Ahmedabad
UDIN: 25106016BMGXPB3770

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – **Not Applicable**

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES – **Not Applicable, No default**

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – **Not Applicable**

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone & Consolidated) (applicable only for Annual Filing i.e., 4th quarter) – **Not Applicable**