MUKESH VERMA Resolution Professional of M/s IMP-POWERS LTD. (under CIRP), CIN L31300DN1961PLC000232 Email id: ipl.cirp@gmail.com Cell: 9820789105 AVM Resolution Professionals LLP, Nucleus House, Saki Vihar Road, Andheri East, Mumbai 400072

January 31, 2023

To,

The Manager, BSE Limited, Listing Department, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai 400001

The Manager, National Stock Exchange of India Limited, Listing Department, Exchange Plaza, 5th floor, Plot no. C/1, G Block, Bandra Kurla Complex, Bandra (East), Mumbai 400051 Symbol: INDLMETER

Dear Sir/Madam,

Scrip Code: 517571

Sub: Outcome of Meeting held on Tuesday, January 31, 2023

With regard to the captioned subject and in compliance with the Regulation 30, 33 and other applicable regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, this is to inform, that the Resolution Professional of IMP Powers Limited, at its meeting held today i.e. on January 31, 2023 (commenced at 04.00 p.m. and concluded at 05.35 p.m.) have inter alia considered and approved:

- 1. The Un-Audited Financial Results (Standalone and Consolidated) of the Company for the Quarter and nine months ended December 31, 2022; and
- 2. Limited Review Report on the Un-audited Financial Results (Standalone and Consolidated) of the Company for the Quarter and nine months ended December 31, 2022.

A copy of the aforesaid Financial Results of the Company for the Quarter and nine months ended December 31, 2022 along with the Limited Review Report thereon is attached herewith for your perusal.

Please take the same on your records and suitably disseminate to all concerned.

Thanking You, Yours Faithfully, For IMP POWERS LIMITED

Mukesh Verma 2019-2020 **Resolution Professional** IMP POWERS LIMITED IBBI Reg. no. IBBI/IPA-001/IP-P01665/2019-2020/12522

IBBI Registration no: IBBI/IPA-001/IP-P-01665/2019-2020/12522 Email regd with IBBI: ip.mukeshverma@gmail.com Address regd with IBBI: B1506, SUNTECK CITY, AVENUE 2, GOREGAON WEST, MUMBAI 400104 AFA No: AA1/12522/02/161222/103522 dated 17/12/2021. Valid up to 16/12/2022





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IMP POWERS LIMITED

Regd. Office :Survey No. 263/3/2/2, Sayli Village, Umar Kuin Road, Silvassa 396 230 , Dadra Nagar Haveli (U. T) CIN: L31300DN1961PLC000232

		Standalone						
	Particulars	Qu		Nine M		Year Ende		
		Quarter Ended 31-Dec-22 30-Sep-22 31-Dec-21			31-Dec-22	31-Dec-21	31-Mar-22	
•			Unaudited		Unauc	lited	Audited	
1	Income form operation	879.17	1,537.07	1,091.66	2,626.51	4,930.26	6,67	
	(a) Revenue from operations (b) Other Operating Income	-	-			-		
	Total income form operation (a+b)	879.17	1,537.07	1,091.66	2,626.51	4,930.26	6,67	
0	Other Income		-	-	-	-		
	Total Income (1+2)	879.17	1,537.07	1,091.66	2,626.51	4,930.26	6,6	
	Expenses				1 050 50	1 000 00	5,2	
-	a) Cost of materials consumed	425.42	877.77	917.63	1,658.58	4,009.09	5,2	
	b) Purchases of stock-in-trade	-	-	-	744.00	2,902.13	6,2	
	c) Changes in Inventories of finished goods, work-in- progress and stock in trade	389.17	497.23	2,005.02	741.88	795.32	1,1	
	d) Employee Benefits Expense	133.00	152.44	213.83	449.61	540.58	7	
	e) Depreciation and amortisation expense	156.28	156.94	180.49	472.05	540.50	7,1	
	f) Provision for doubtful Debts and advances	-	-		275.29	727.78	1,0	
	g) Other expenses	88.68	102.96	208.47	and the second	8,974.90	21,4	
	Total expenses (a to h)	1,192.55	1,787.33	3,525.44	3,597.41	(4,044.64)	(14,8	
5	Profit/(Loss) before Finance cost & exceptional & Extraordinary items and tax (3-4)	(313.38)	(250.27)	(2,433.78)	(970.89) 24.66	213.16	(14,0	
6	Finance Costs	5.19	8.46	14.36	the second second second	(4,257.80)	(15,5	
7	Profit/(Loss) before exceptional & Extraordinary items and tax (5-6)	(318.57)	(258.73)	(2,448.14)	(995.56)	(4,201.00)	3,4	
8	Exceptional items (Refer note no. 6)	(010 57)	(259 72)	12 149 141	(995.56)	(4,257.80)	(19,0	
9	Profit/ (Loss) before Extraordinary Items & Tax (7-8)	(318.57)	(258.73)	(2,448.14)	(550.00)	(4,201.00)	(10,0	
10	Extraordinary Items	(040 57)	(259 72)	(2,448.14)	(995.56)	(4,257.80)	(19,0	
11	Net Profit /(Loss) before after tax (9-10)	(318.57)	(258.73)	(2,440.14)	(995.50)	(1,411.04)	3,2	
	Tax Expense		-			(2,846.76)	(22,2	
13	Net Profit /(Loss) for the period after tax (11-12)	(318.57)	(258.73)	(1,650.45)	(995.56)		(22,4	
14	Other Comprehensive Income not reclassified into Profit & Loss account	(14.32)	(14.32)	2.00	(42.96)	6.00		
15	Total Comprehensive Income [13+14]	(332.89)	(273.05)	(1,648.45)	(1,038.52)	(2,840.76)	(22,3	
10	Paid up equity share capital (Face value Rs.10)	863.66	863.66	863.66	863.66	863.66	(00)	
		-	-	· ·	-	-	(20,4	
	Other Equity Earning Per Equity Share (EPS)							
15	Basic EPS Rs.	(3.69)	(3.00)	(19.11)	(11.53)	(32.96)	(2	
	Diluted EPS Rs. The above unaudited standalone financial results of the Company for the quarter and Nine Months auditors have carried out a limited review of these results.	(3.69) s ended December	the Corporat	(19.11) e been reviev e Insolvency	Resoluation	Process (CIR	na. The statut P) and appoi	
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V. S. SOMANI & CO. CHARTERED ACCOUNTANTS

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

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

The Resolution Professional of, IMP Powers Limited

- We have reviewed the accompanying statement of unaudited standalone financial results of IMP POWERS Limited (the "Company") for the quarter and nine months ended December 31, 2022 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
- 2. This Statement, which is the responsibility of the Resolution Professional (RP), has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
- 4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Other Matters

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- The Company is under the Corporate Insolvency Resolution Process ('CIRP') as per the provisions of Insolvency and Bankruptcy Code, 2016 ('the Code') vide order dated March 29, 2022 passed by the National Company Law Tribunal ('NCLT') Ahmedabad, Gujarat. The powers of the Board of Directors stood suspended as per Section 17 of the Code and such powers were exercised by the Resolution Professional (RP) appointed by the NCLT by the said order under the provisions of the Code. As per Section 20 of the Code, the management and operations of the Company are managed by the Resolution Professional Mr. Mukesh Verma with the assistance of employees of the RP based on recommendation of functional heads to safeguard and preserve the condition and value of the assets of the Company.
 - We refer to the Note No. 1 to the Statement regarding the responsibility of the RP in respect of the preparation of this Statement while exercising the powers of the Board of Directors of the Company, which were conferred by the Order of Hon'ble NCLT, Ahmedabad Bench. For the purpose of ensuring regulatory compliance, this Statement has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of



Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under (the 'Act') and other accounting principles generally accepted in India and in compliance with SEBI Regulation 2015. This Statement has been adopted by the Resolution Professional while exercising the powers of the Board of Directors of the Company, in good faith, solely for the purpose of compliance and discharging their duties which have been conferred upon him.

ii. Finance Cost

We draw attention to note no.3 of the standalone financial results of the Company, that it has not provided finance cost related with interest expenses as the Company in the process of CIRP.

iii. Material Uncertainty related to Going Concern

We draw attention to note no.3 Material Uncertainty related to going concern due to delay in meeting its debt obligation, overdue liabilities, complete erosion of Company's net worth as on December 31, 2022 and losses for the quarter ended December 31,2022. However, the financials are prepared on the going concern assumption.

iv. Tax related balances

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.

v. Inventory

We draw attention to note no 6, Inventories which were existed as on 31/03/22 has valued at estimated net realisable value in terms of IND AS 102 due to which a loss of Rs.22.21Cr. has been considered as an exceptional item and since this loss pertains, for the year ended 31/03/2022, being a prior period item, which has been adjusted against the Other equity during the Quarter ended June 2022.

vi. Other current assets

It mainly includes advances to vendors, balances with government authorities and other recoverable. In the absence of confirmations from such parties, we are unable to comment on it including its recoverable value etc.

Our report is modified in respect of these matters ii to vi.

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

M. Nc. 10266 FRN: 11758

Vidyadhar Somani Proprietor Membership No.102664 UDIN No. 23102664BGUQDF8174

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Place: Mumbai Date: 31st January, 2023

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IMP POWERS LIMITED

Regd. Office :Survey No. 263/3/2/2, Sayli Village, Umar Kuin Road, Silvassa 396 230 , Dadra Nagar Haveli (U. T)

CIN: L31300DN1961PLC000232

unaudited Consolidated Financial Results for the Quarter & Nine Months ended on December, 31, 2022

		Consolidated						
	Particulars	Quarter Ended			Nine Months Ended		Year Ende	
		31-Dec-22	30-Sep-22	31-Dec-21	31-Dec-22	31-Dec-21	31-Mar-2	
			Unaudited		Unaudit	ed	Audited	
							007	
	come form operation	879.17	1,537.07	1,091.66	2,626.51	4,930.26	667	
(a) Revenue from operations	_	-	-	- 1	-	0.070	
() Other Operating Income	879.17	1,537.07	1,091.66	2,626.51	4,930.26	6,673	
	otal income form operation (a+b)	100000000000	-	-	-		6 673	
	ther Income	879.17	1,537.07	1,091.66	2,626.51	4,930.26	6,673	
	otal Income (1+2)					0.704.00	4,91	
4 E	xpenses	425.46	877.73	611.31	1,658.58	3,701.96	4,91	
8) Cost of materials consumed		-	-	-		0.54	
lt) Purchases of stock-in-trade) Changes in Inventories of finished goods, work-in- progress and stock in trade	389.17	497.23	2,311.35	741.88	3,192.25	6,519	
		133.00	152.44	213.83	449.61	795.32	1,110	
0) Employee Benefits Expense	156.77	157.43	181.34	473.93	543.83	7,15	
6) Depreciation and amortisation expense Provision for Doubtful Debts and advances	-	-	-	275.66	730.19	1,06	
t		88.89	103.13	208.60		8,963.55	21,48	
)) Other expenses Total expenses (a to h)	1,193.30	1,787.96	3,526.43	3,599.66			
E	otal expenses (a to ii)	(314.13)	(250.89)	(2,434.77)	(973.15)	(4,033.29)	(14,80	
2	Profit/(Loss) before Finance cost & exceptional & Extraordinary items and tax (3-4)		8.46	23.01	22.77	239.79	80	
6	Finance Costs	5.30			(995.92)	(4,273.08)	(15,61	
7	Profit/(Loss) before exceptional & Extraordinary items and tax (5-6)	(319.42)	(259.35)	(2,457.78)	(333.32)	(4,210100)	3,43	
6	Exceptional items (Refer Note no. 6)	-		(2 457 79)	(995.92)	(4,273.08)	(19,04	
0	Profit/ (Loss) before Extraordinary Items & Tax (7-8)	(319.42)	(259.35)	(2,457.78)	(000.02)	(.,,		
	Extraordinary Items	-	-	10 457 79)	(995.92)	(4,273.08)	(19,04	
11	Net Profit /(Loss) before after tax (9-10)	(319.42)	(259.35)	(2,457.78)	(330.52)	(1,408.88)	3,26	
	Tax Expense	-	-	(797.84)				
		(319.42)	(259.35)	(1,659.94)	(995.92)	(2,864.20)	(22,31	
13	Net Profit /(Loss) for the period after tax (11-12) Other Comprehensive Income not reclassified into Profit & Loss account	(14.32)	(14.32)	2.00	(42.96)	6.00		
		(333.74)	(273.67)	(1,657.94)	(1,038.88)	(2,858.20)	(22,37	
15	Total Comprehensive Income [13+14]						and the	
16	Net Profit attributable to (Loss)	(319.23)	(259.49)	(1,658.51)	(995.84)	(2,860.27)	(22,30	
	Shareholders of the Company	(0.19)	(0.14)	(1.42)	(0.08)	(3.93)		
	Non-Controlling Interest	(0.10)						
17	Other comprehensive Income attributable to	(14.32)	(14.32)	2.00	(42.96)	6.00	(
	Shareholders of the Company	(14.52)	(11.02)					
	Non-Controlling Interest							
18	Total Comprehensive Income for the period [Comprising profit and other							
	comprehensive income / (loss) for the period]		(072.94)	(1,656.51)	(1,038.80)	(2,854.27)	(22,3	
	Shareholders of the Company	(333.55)	(273.81)	(1,030.31)	(0.08)	(3.93)		
	Non-Controlling Interest	(0.19)	(0.14)	(1.42)	(0.00)			
					863.66	863.66	8	
	Paid up equity share capital (Face value Rs.10)	863.66	863.66	863.66	863.00	003.00		
10			-		-		(2,0	
20	Other Equity	-					The states	
20		(3.70)	(3.00)	(19.20)	(11.53)	(33.12)	(2	
20	Other Equity	(3.70)	(3.00)	(19.20)	(11.53)	(33.12)		

5 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)"

i) During the quarter ended March 2022, the Company has written down the customised cost of Raw Material inventories Rs. 12.16 Crores in work in progress on account of cancellation of orders by the 6 customers, at net realisable value (NRV) and which has been subsequently utilised at NRV in the manufacturing of other finished goods.

ii) The Company had certain outstanding contracts for manufacture of transformers which were at different stages of manufacturing as on 31.03.2022. Due to inherent nature of contracts, there was difficulty in properly estimating cost of completion of said contracts. After completion of contacts, it has been observed that had work in progress goods as on 31.03.2022 been valued on net realizable value basis, as required under IND AS 102, inventory would have lower to the extent of Rs 4.27 crore as on 31.03.2022. Further, there was unaccounted impairment loss in inventory to the extent of Rs 17.94 crore caused due to cancellation of orders before 31.03.2022 and other such unavoidable reasons. Pursuant to IND AS 8, this being a material error, therefore, impairment loss in inventory of Rs 22.21 crore has been recognized, retrospectively by restating the financial statements of 2021-22. Accordingly the financial statements of the previous period have been restated. This impact has been

given in the quarter ended on 30th June,2022. Figures of the previous periods have been regrouped / reclassified / rearranged where ever considered necessary to conform current period/ Year Classification 7

8 Consolidated results include result of IMP Energy Limited subsidiary for the purpose of consolidated financial statement.

For IMP POWERS LIMITED 0 Mukesh Verma Resolution Professional

Date anst January 2023

Place :- Mumbai





V. S. SOMANI & CO. CHARTERED ACCOUNTANTS

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

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

The Resolution Professional of, IMP Powers Limited

- 1. We have reviewed the accompanying statement of unaudited Consolidated financial results of IMP POWERS Limited (the "Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group"), for the quarter and nine months ended December 31, 2022 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
- 2. This Statement, which is the responsibility of the Resolution Professional, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
- 4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 5. The Statement includes the results of the IMP Energy Limited a subsidiary.
- 6. Other Matters in respect of holding Company
 - i. The Company is under the Corporate Insolvency Resolution Process ('CIRP') as per the provisions of Insolvency and Bankruptcy Code, 2016 ('the Code') vide order dated March 29, 2022 passed by the National Company Law Tribunal ('NCLT') Ahmedabad, Gujarat. The powers of the Board of Directors stood suspended as per Section 17 of the Code and such powers were exercised by the Resolution Professional (RP) appointed by the NCLT by the said order under the provisions of the Code. As per Section 20 of the Code, the management and operations of the Company are managed by the Resolution Professional Mr. Mukesh Verma with the assistance of employees of the RP based on recommendation of functional heads to safeguard and preserve the condition and value of the assets of the Company.



We refer to the Note No.1 to the Statement regarding the responsibility of the RP in respect of the preparation of this Statement while exercising the powers of the Board of Directors of the Company, which were conferred by the Order of Hon'ble NCLT, Ahmedabad Bench. For the purpose of ensuring regulatory compliance, this Statement has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under (the 'Act') and other accounting principles generally accepted in India and in compliance with SEBI Regulation 2015. This Statement has been adopted by the Resolution Professional while exercising the powers of the Board of Directors of the Company, in good faith, solely for the purpose of compliance and discharging their duties which have been conferred upon him.

ii. Finance Cost

We draw attention to note no.3 of the Consolidated financial results of the Company, that it has not provided finance cost related with interest expenses as the Company in the process of CIRP.

iii. Material Uncertainty related to Going Concern

We draw attention to note no.3 Material Uncertainty related to going concern due to delay in meeting its debt obligation, overdue liabilities, complete erosion of Company's net worth as on December 31, 2022 and losses for the quarter ended December 31, 2022. However, the financials are prepared on the going concern assumption.

iv. <u>Tax related balances</u>

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.

v. Inventory

We draw attention to note no 6, Inventories which were existed as on 31/03/22 has valued at estimated net realisable value in terms of IND AS 102 due to which a loss of Rs.22.21Cr. has been considered as an exceptional item and since this loss pertains, for the year ended 31/03/2022, being a prior period item, which has been adjusted against the Other equity during the Quarter ended June 2022.

vi. Other current assets

It mainly includes advances to vendors, balances with government authorities and other recoverable. In the absence of confirmations from such parties, we are unable to comment on it including its recoverable value etc.

Our report is modified in respect of matters ii to vi.

Place: Mumbai Date: 31st January, 2023

For V.S. SOMANI & CO. **Chartered** Accountants M. Nc. 102664 F. R. No.117589W FRN: 117589 sman Vidyadhar Somani Proprietor

Membership No.102664 UDIN No. 23102664BGUQDG9901