

28th May, 2025

BSE Limited
Department of Corporate Services
Phiroze Jeejeebhoy Towers,
Dalal Street
Mumbai-400 001
Scrip Code: 500139

NSE Limited
Department of Corporate Services
Exchange Plaza, Bandra,
Kurla Complex, Bandra (West),
Mumbai-400 051
Scrip Code: FEDDERELEC

ISIN: INE249C01011 – FEDDERS ELECTRIC AND ENGINEERING LIMITED

Sub: Outcome of Board Meeting held on May 28, 2025

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, May 28, 2025**, 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:**

1. **The Audited Standalone Financial Results for the Fourth quarter and year ended 31st March, 2025 along with the report of Statutory Auditor's thereon, as recommended by the Audit Committee, are enclosed herewith.**

"The Statutory Auditors, M/s. O. Aggarwal & Co., Chartered Accountants, have issued their audit reports on the financial results with a modified opinion."

2. **Took note of the Annual Secretarial Compliance Report issued by M/s. Chetna Bhola & Associates Company Secretary in practice for the Financial Year 2024-25.**
3. **Took note of the Secretarial Audit Report issued by M/s. Chetna Bhola & Associates, Company Secretary in practice for the Financial Year 2024-25.**

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

The Board Meeting commenced at 03:00 P.M. and concluded at 07:00 P.M.

You are requested to take the above information on record.

Thanking you,

Yours Truly

For FEDDERS ELECTRIC AND ENGINEERING LIMITED

**PRAMOD KUMAR
COMPANY SECRETARY & COMPLIANCE OFFICER**

Encl: as above





Independent Auditor's Report on the Quarterly & Year to Date Audited 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

Report on the Audit of the Standalone Financial Results

Qualified Opinion

We have audited the accompanying standalone financial results of Fedders Electric and Engineering Limited ("the Company") for the quarter and year ended 31st March 2025 ("the Results"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by circular no. CIR/CFD/FAC/62/2016 dated 5th July 2016

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of matters described in the "Basis for Qualified Opinion" section of our report, the standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by circular no. CIR/CFD/FAC/62/2016 dated 5th July 2016; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS) and other accounting principles generally accepted in India of the net profit (Including other comprehensive income) and other financial information of the Company for the quarter and year ended 31st March 2025.

Basis for Qualified Opinion

1. Attention is invited to:

- a. As referred in notes of the result public shareholding in a listed company should be minimum of 25% which is not complied with the provision of SEBI Circular number SEBI/HO/CFD/CMD/CIR/P/43/-2018. Share trading of company is suspended, status on BSE is "**Suspended due to Penal reasons, suspended due to Procedural reasons**" and on NSE is "**Temporary Suspended**".



- b. Sum of amount Rs 47.65 lakh was required to be transferred to Investor Education and Protection Fund till 31-03-2025 which is not yet transferred to investor education fund by the company.
- c. The company has not maintained proper records (Fixed Assets Register) with respect to Fixed Assets owned by the company, and depreciation is charged on the best estimates of management of the company.
- d. 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.
- e. During the year, the Company has issued 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.
- f. 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.
- g. As per the provisions of Section 135 of the Companies Act, 2013, read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, the Company is required to spend a amount of Rs 76.32 Lakh towards Corporate Social Responsibility (CSR) activities during the year. However, the Company has not incurred any expenditure towards CSR activities during the year under audit, nor has it transferred the unspent amount to the specified fund as required under sub-section (5) and (6) of Section 135 of the Companies Act, 2013.

We conducted our audit of the financial results in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). 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 (ICAI) together with the ethical independence requirements that are relevant to our audit of the financial results under the provisions of the Act and the Rules made thereunder, 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 we have obtained is sufficient and appropriate to provide a basis for our qualified opinion on the financial results.



Management's Responsibility for the Ind AS Financial Results

These annual financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial results that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and Cash Flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. 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 Ind AS Financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, management 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 of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Ind AS Financial Results

Our objectives are to obtain reasonable assurance about whether the Ind AS financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's 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 Standards on Auditing 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 these financial results.

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

- Identify and assess the risks of material misstatement of the financial results, 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 Companies Act, 2013, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on



whether the company has adequate internal financial controls with reference to financial statements 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 Board of Directors.
- Conclude on the appropriateness of Board of Director'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 financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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.

Other Matters

The Standalone Financial Result includes the results for the quarter ended March 31, 2025 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to limited review, as required under the Listing Regulations.

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



Place: Delhi

Dated: 28/05/2025

CA Om Prakash Aggarwal
Partner

M. No. 083862

UDIN: 25083862BMFYAY6257

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 AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

(Rs. In Crore)

Sl. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2025 (Audited)	31.12.2024 (Unaudited)	31.03.2024 (Audited)	31.03.2025 (Audited)	31.03.2024 (Audited)
I	Revenue from operations	108.77	88.69	139.57	424.49	525.30
II	Other Income	7.96	5.03	8.78	29.51	39.47
III	Total Income (I+II)	116.73	93.72	148.35	454.00	564.77
IV	Expenses					
	Cost of materials consumed	9.55	12.73	1.54	28.10	2.05
	Purchase of Stock in Trade	50.19	82.03	128.33	351.33	431.31
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	36.74	(10.15)	(12.64)	(1.70)	(13.11)
	Employee benefits expense	0.40	0.08	0.06	0.58	0.67
	Finance Costs	1.87	1.31	1.82	6.01	4.25
	Depreciation and amortization expense	1.16	0.69	0.64	3.24	2.19
	Other expenses	10.51	3.47	18.75	28.81	50.33
	Total expenses	110.41	90.15	138.49	416.36	477.69
V	Profit before exceptional items & tax (III-IV)	6.32	3.57	9.86	37.64	87.08
VI	Exceptional Items					
	Add:- Exceptional Items/Prior Period Items	1.28	-	1.47	1.28	1.47
	Less:- Prior Period Expenses	-	-	-	0.04	-
	Profit before tax (V-VI)	7.60	3.57	11.33	38.88	88.55
VII	Tax Expenses					
	(1) Current Tax	(0.20)	(0.40)	-	-	-
	(2) Deferred Tax	-	-	-	-	-
	Total Tax Expenses	(0.20)	(0.40)	-	-	-
VIII	Profit for the period (VI-VII)	7.80	3.97	11.33	38.88	88.55
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	0.89	(1.64)	0.12	0.02	0.24
	(iii) Adjustment on account of excess revaluation depreciation				-	-
	(iv) Foreign Currency Translation Reserve				-	-
	(vi) Tax Expenses				-	-
	Other comprehensive income for the period (net of tax)	0.89	(1.64)	0.12	0.02	0.24
X	Total comprehensive income for the period (VIII+IX)	8.69	2.33	11.45	38.90	88.79
XI	Paid up equity share capital (Face value Rs 10/- each)	30.00	30.00	30.00	30.00	30.00
XII	Earnings per share (of Rs. 10 each) (not annualised):					
	(a) Basic (In Rs.)	2.60	1.32	3.78	12.96	29.52
	(b) Diluted (In Rs.)	2.60	1.32	3.78	12.96	29.52

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



(Vishal Singhal)
Managing Director
DIN : 03518795

Place: Sikandrabad U.P.

Date: 28/05/2025

Fedders Electric and Engineering Limited

CIN: L29299UP1957PLC021118

Regd. Office: 6 and 6/1, UPSIDC Industrial Area, Sikandrabad, Distric Bulandshahr-201205 (U.P.) India

Website: www.fecapitals.com

(Rs. in Crores)

Statement of Assets and Liabilities

	Particulars	As at 31.03.2025	As at 31.03.2024
		Audited	Audited
A.	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	109.28	93.74
	(b) Capital work-in-progress	29.99	2.76
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible Assets	-	-
	(f) Intangible Assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	(h) Financial Assets		
	(i) Investments	3.48	3.46
	(ii) Others	10.27	-
	Total Non-Current Assets	153.02	99.96
2	Current assets		
	(a) Inventories	24.78	20.45
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	201.43	142.69
	(iii) Cash and cash equivalents	0.27	0.26
	(iv) Bank Balances other than (iii) above	71.06	1.28
	(v) Loans - Short Term loan and advances	213.61	104.50
	(vi) Others Financial Assets	20.91	7.34
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	42.84	29.09
	Total Current Assets	574.90	305.61
	Assets Classified as Held for Sale	3.67	1.63
	TOTAL ASSETS	731.59	407.20
B.	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share capital	88.26	50.40
	(b) Reserve & Surplus	524.38	279.24
	Total Equity	612.64	329.64
2	Liabilities		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings- Long Term	-	-
	(ii) Trade Payables	-	-
	(iii) Other financial liabilities	0.31	0.07
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	11.99	11.99
	Total Non-current liabilities	12.30	12.06
3	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	78.90	55.94
	(ii) Trade Payables	-	-
	Dues of micro and small enterprises	-	-
	Dues other than micro and small enterprises	5.97	3.38
	(iii) Other financial liabilities	1.14	1.11
	(b) Other current liabilities	5.86	0.67
	Total Current liabilities	91.93	61.10
	Liabilities directly associated with assets classified as held for sale	14.72	4.40
	TOTAL EQUITY AND LIABILITIES	731.59	407.20

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



(Vishal Singhla)
Managing Director
DIN : 03518795

Place: Sikandrabad, U.P.
Date: 28.05.2025

FEDDERS ELECTRIC AND ENGINEERING LIMITED
CIN: L29299UP1957PLC021118
CASH FLOW STATEMENT FOR THE PERIOD ENDED 31 March 2025

Particulars	Year ended 31-Mar-25 Amount in Rupees	Year ended 31-Mar-24 Amount in Rupees
A. Cash Flow from Operating Activities:		
Net Profit/(Loss) before tax	37.64	87.08
Adjustments for:		
Add: Depreciation	3.24	2.19
Dividend on Preference Shares	0.25	
Prior Period Items	1.24	
Profit/Loss in Shares	1.81	
Interest expenses	5.69	12.23
	4.11	6.30
Less:		
Interest Income		-6.51
Profit on Sale of Fixed Assets/Investments	-1.21	-19.47
Dividend Income	-0.01	-0.01
Operating profit before working capital changes	48.65	67.39
Non Current Financial Assets	-10.27	
Trade & other receivables	-58.74	-79.06
Inventories	-4.32	-13.17
Loans & Advances	-109.11	-94.48
Other financial assets	-13.58	7.76
Other current assets	-15.80	-10.23
Other financial liability	0.04	0.19
Other Current Liability	15.50	2.61
Trade & other payable	2.60	-193.68
Cash generated from operations	-145.03	-121.11
Direct tax paid		
Net Cash Flow from Operating Activities	-145.03	-121.11
B. Cash Flow from Investing Activities:		
Purchase/ Sale/Reduction of Property Plant and equipment	-46.01	8.08
Sale of investments		-1.67
Increase in Other Investments		6.51
Interest received		
Income From Investments	-0.60	
Dividend received	0.01	0.01
Net Cash Flow from Investing Activities	-46.61	-3.22
C. Cash Flow from Financial Activities:		
Long Term Loans and Advances	23.02	23.97
Proceeds from Borrowing	244.10	102.00
Proceeds from Share Capital/Warrants	-5.69	261.43
Interest paid		-4.11
Net Cash Flow from Financing Activities	261.43	121.86
Net increase/decrease in Cash and Cash Equivalents (A+B+C)	69.80	-2.47
Opening Balance of Cash and Cash Equivalents	1.54	4.01
Closing Balance of Cash and Cash Equivalents	71.34	1.54
Net increase/ decrease in Cash and Cash Equivalents	69.80	-2.47

Note: The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in Indian Accounting Standards 7 "Statements of Cash Flow".

The accompanying notes are an integral part of the financial statements.



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

(Vishal Singhal)
Managing Director
DIN : 03518795

Place: Sikandrabad
Date: 28-05-2025

FEDDERS ELECTRIC AND ENGINEERING LIMITED

Notes to the Statement of Standalone Audited Financial Results for the Quarter and the year ended March 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 Ltd) 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 Ltd).
2. The Statement of Standalone Audited Financial Results for the Quarter and the year ended March 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 Property Plant and Equipment 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 31.03.2025 (Rs. in Crore)	As at 31.03.2024 (Rs. in Crore)
- Bank Guarantees	12.58	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 IM+ CAPITALS LTD.

6. The figures for the quarter ended and year ended as on March 31, 2024, as reported in the Statement, has been taken from last published results and figures of year ended March 31, 2024 has been taken from last audited financial statements ended March 31, 2024.



7. The financial statements of the company has been prepared in accordance with the Indian Accounting Standards.
8. 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, because management is of the view that tax liability will not arise in near future.
9. Principal Amount of vendors registered under MSME is shown as NIL as on quarter ended 31.03.2025 because no declaration is received from the parties registered under MSME.
10. 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	47,65,294.50

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 and year ended 31.03.2025.
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, subject to approval from Honourable NCLT. 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. Order of Hon'ble NCLT is awaited.



13. During the F.Y. 2023-24, the company has company proposed to issue the non-convertible preference shares through private placement basis 0.5%, 4.00 crore preference shares of Rs. 10 face value at Rs. 50 each.

Till 31st March 2024, the company has issued 2.04 crore preference shares @ Rs. 50 each full paid-up, face value of Rs. 10.00 each. Further during F.Y. 2024-25 the company has issued 1.96 crore preference shares @ Rs. 50 each full paid-up, face value of Rs. 10.00 each

Also, the company has proposed to issue the non-convertible preference shares through private placement basis 0.5%, 2.50 crore preference shares of Rs. 10 face value at Rs. 80 each. During F.Y. 2024-25 the company has issued 1,82,62,500 preference shares @ Rs. 80 each full paid-up, face value of Rs. 10.00 each.

The provision for Dividend on the cumulative redeemable preference shares of Rs. 24.58 lakhs for the F.Y. 2024-25 has been booked

14. In the view of management, as of now the provision of Ind-As 19 Defined Benefit Plan is not applicable to the company.
15. 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 : 28-05-2025

Place : Sikandrabad, U.P.

**Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted
along-with Annual Audited Financial Results (Standalone)**

**Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2025
[Pursuant to Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]**

Sl.No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
1.	Turnover / Total income	454.00	454.00
2.	Total Expenditure	476.79	416.36
3.	Net Profit/(Loss) Before Exceptional Income	87.08	37.64
4.	Earnings Per Share	29.52	12.96
5.	Total Assets	407.20	731.59
6.	Total Liabilities	77.56	731.59
7.	Net Worth	329.64	612.64
8.	Any other financial item(s) (as felt appropriate by the management)		
	Prior Period Income	1.28	1.28
	Prior Period Items/Expenses	0.04	0.04

II Audit Qualification (each audit qualification separately):

a.	Details of Audit Qualification:	Qualified Opinion
b.	Type of Audit Qualification :	Qualified Opinion / Disclaimer of Opinion / Adverse Opinion
c.	Frequency of qualification:	Repetitive
d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:	N.A.
e.	For Audit Qualification(s) where the impact is not quantified by the auditor:	Not Quantified
	(i) Management's estimation on the impact of audit qualification:	Present Management is not able to Estimate the Impact



(ii) If management is unable to estimate the impact, reasons for the same:

With regards to the qualification given in the audit report the management remarks is as below :

After taking over control of affairs of the company management is putting their best efforts to make all the compliances good. By each passing year qualification is getting reduced and management will ensure that in future all the qualification will come to an end.

(iii) Auditors' Comments on (i) or (ii) above: NO COMMENTS

III

Signatories:

For O Aggarwal Co.
Chartered Accountants
FRN: 005755N

CA. Om Prakash Aggarwal
Partner
M. 98180



Place: Sitandrabad, U.P.
Date: 28.05.2025

For and on behalf of the board of directors

Vishal Singh
Managing Director
DIN: 03518795

Narender Kumar Mishra
Chief Financial Officer



Rakesh Kumar Singhal
Director
DIN: 00063247

Pramod Kumar
Company Secretary