

November 11, 2025

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 November 11, 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., Tuesday, November 11, 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 the following matters:

- Approved and taken on record the Unaudited Standalone Financial Results of the Company for the quarter and half year ended September 30, 2025 along with the Limited Review Report of Statutory Auditor's thereon. (enclosed herewith)

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 04:00 P.M. and concluded at 05:10 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 and Compliance Officer

Membership No.: ACS: 76101



Encl: as above



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

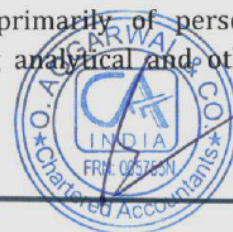
Review Report on the Unaudited Standalone Financial Results

Introduction

1. We have reviewed the accompanying statement of unaudited financial results of Fedders Electric and Engineering Limited for the quarter and Half - year ended 30th September 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.

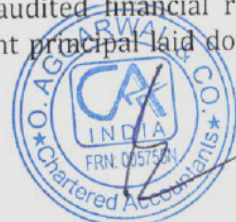
Basis for Qualifies Opinion

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 30th September 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.

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 Half - year ended 30th September 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: 11-11-2025

CA Om Prakash Aggarwal
Partner
M. No. 083862

UDIN: 25083862 BMFYHN8112

Fedders Electric and Engineering Limited

CIN: L29299UP1957PLC021118

Regd. Office: 6 and 6/1, UPSIDC Industrial Area, District Bulandshahr- 203205 (U.P) India

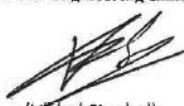
Website : www.imcapitals.com

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

Sl No.	Particulars	Quarter Ended			Six Months Ended		(Rs. In Crore)
		30-09-2025 (Unaudited)	30-06-2025 (Unaudited)	30-09-2024 (Unaudited)	30-09-2025 (Unaudited)	30-09-2024 (Unaudited)	Year Ended 31-03-2025 (Audited)
I	Revenue from operations	53.49	77.36	85.06	130.85	227.03	424.49
II	Other Income	7.69	7.28	12.74	14.97	16.52	28.30
III	Total Income (I+II)	61.18	84.64	97.80	145.82	243.55	452.79
IV	Expenses						
	Cost of materials consumed	17.90	14.21	96.53	32.11	224.56	28.10
	Purchase of Stock-in-Trade	37.34	55.55	0.30	92.89	0.38	351.33
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(4.74)	(3.94)	(21.16)	(8.68)	(28.29)	(1.70)
	Employee benefits expense	0.21	0.13	0.08	0.34	0.10	0.58
	Finance Costs	0.97	1.10	1.81	2.07	2.83	6.01
	Depreciation and amortization expense	1.00	0.98	0.74	1.98	1.39	3.24
	Other expenses	1.84	3.44	12.12	5.28	14.83	28.81
	Total expenses	54.52	71.47	90.42	125.99	215.80	416.36
V	Profit before tax (III-IV)	6.66	13.17	7.38	19.83	27.75	36.43
VI	Exceptional Items	8.21	4.33	-	12.54	-	2.49
	Prior Period Expenses	(0.77)	0.90	0.03	0.13	0.04	0.04
	Profit before tax (V-VI)	15.64	16.60	7.35	32.24	27.71	38.88
VII	Tax Expenses						
	(1) Current Tax	1.15	-	0.60	1.15	0.60	-
	(2) Deferred Tax	-	-	-	-	-	-
	Total Tax Expenses	1.15	-	0.60	1.15	0.60	-
VIII	Profit for the period (VI-VII)	14.49	16.60	6.75	31.09	27.11	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	1.96	0.05	1.01	2.01	0.77	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)	1.96	0.05	1.01	2.01	0.77	0.02
X	Total comprehensive income for the period (VIII+IX)	16.45	16.65	7.76	33.10	27.88	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.)	4.83	5.53	2.25	10.36	9.04	12.96
	(b) Diluted (In Rs.)	4.83	5.53	2.25	10.36	9.04	12.96

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: 11.11.2025

Fedders Electric and Engineering Limited

CIN: L29299UP1957PLC021118

Regd. Office: 6 and 6/1, UPSIDC Industrial Area, Sikandrabad, Distric Bulandshahr-203205 (U.P) India
Website: www.fecapitals.com

(Rs.in Crores)

Statement of Unaudited Assets and Liabilities as on 30.09.2025			
	Particulars	As at 30.09.2025	As at 31.03.2025
		Un-audited	Audited
A.			
1	Non-current assets		
	(a) Property, Plant and Equipment	108.04	109.28
	(b) Capital work-in-progress	49.61	29.99
	(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	34.35	3.48
	(ii) Trade Receivables	-	-
	(iii) Loans-Long Term loan and advances	-	10.27
	(iv) Others	-	-
	(i) Deferred tax assets (Net)	-	-
	(j) Other non-current Assets	-	-
	Total Non-Current Assets	192.00	153.02
2	Current assets		
	(a) Inventories	37.02	24.78
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	156.13	201.43
	(iii) Cash and cash equivalents	0.25	0.27
	(iv) Bank Balances other than (iii) above	85.06	71.06
	(v) Loans -Short Term loan and advances	223.76	213.61
	(vi) Others Financial Assets	24.51	20.91
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	41.64	42.84
	Total Current Assets	568.37	574.90
	Assets Classified as Held for Sale	2.87	3.67
	TOTAL ASSETS	763.25	731.59
B.	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share capital	88.26	88.26
	(b) Reserve & Surplus	557.47	524.38
	Total Equity	645.74	612.64
2	Liabilities		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings- Long Term	-	-
	(ii) Trade Payables	-	-
	(iii) Other financial liabilities	0.31	0.31
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	11.99	11.99
	(d) Other non-current liabilities	-	-
	Total Non-current liabilities	12.30	12.30
3	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	61.66	78.06
	(ii) Trade Payables	-	-
	Dues of micro and small enterprises	-	-
	Dues other than micro and small enterprises	15.50	5.97
	(iii) Other financial liabilities	2.19	1.14
	(b) Other current liabilities	13.86	5.86
	(c) Provisions	1.15	-
	(d) Current Tax Liabilities (Net)	-	-
	Total Current liabilities	94.56	91.93
	Liabilities directly associated with assets classified as held for sale	10.65	14.72
	TOTAL EQUITY AND LIABILITIES	763.25	731.59

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



(Vijay Singh)
Managing Director
DIN : 03518795

Place: Sikandrabad, U.P.
Date: 11/11/2025

FEDDERS ELECTRIC AND ENGINEERING LIMITED
CIN: L29299UP1957PLC021118
STATEMENT OF UNAUDITED CASH FLOW STATEMENT FOR THE PERIOD ENDED 30th SEPTEMBER 2025

Particulars	Year ended 30-Sep-25 Amount in Rupees	Year ended 31-Mar-25 Amount in Rupees
A. Cash Flow from Operating Activities:		
Net Profit/(Loss) before tax	19.83	37.64
Adjustments for:		
Add: Depreciation	1.98	3.24
Dividend on Preference Shares	-	0.25
Prior Period Items	12.40	1.24
Profit/Loss in Shares	-	1.81
Interest expenses	2.07	5.69
	16.46	12.23
Less:		
Interest income	-13.71	-
Profit on Sale of Fixed Assets/Investments	-0.11	-1.21
Dividend Income	-0.03	-
Operating profit before working capital changes	22.44	-1.22
		48.65
Non Current Financial Assets		
Trade & other receivables		-10.27
Inventories	45.31	-58.74
Loans & Advances	-12.24	-4.32
Other financial assets	-10.16	-109.11
Other current assets	-3.60	-13.58
Other financial liability	2.01	-15.80
Other Current Liability	1.04	0.04
Trade & other payable	3.93	15.50
Cash generated from operations	9.53	2.60
	58.25	-145.03
Direct tax paid		
Net Cash Flow from Operating Activities	58.25	-145.03
B. Cash Flow from Investing Activities:		
Purchase/ Sale/Reduction of Property Plant and equipment	-16.35	-46.01
Decrease in Other Financial Investments	10.27	
Increase in Other Investments	-32.88	
Interest received	13.71	
Income From Investments	0.11	-0.60
Dividend received	0.03	0.01
Net Cash Flow from Investing Activities	-25.11	-46.61
C. Cash Flow from Financial Activities:		
Long Term Loans and Advances		
Proceeds from Borrowing	-17.09	23.02
Proceeds from Share Capital/Warrants		244.10
Interest paid	-2.07	-5.69
Net Cash Flow from Financing Activities	-19.17	261.43
	-19.17	261.43
Net increase/decrease in Cash and Cash Equivalents (A+B+C)	13.97	69.80
Opening Balance of Cash and Cash Equivalents	71.34	1.54
Closing Balance of Cash and Cash Equivalents	85.31	71.34
Net increase/ decrease in Cash and Cash Equivalents	13.97	69.80

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, U.P.
Date: 11-11-2025

FEDDERS ELECTRIC AND ENGINEERING LIMITED

Notes to the Statement of Standalone Unaudited Financial Results for the Quarter and Half – year ended 30th September, 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 Unaudited Financial Results for the Quarter and Half-year ended 30th September, 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 Half-year 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 in case of old machinery received at the time of takeover and in case of new machinery or any other assets purchased the life of assets is considered as defined in Schedule II of Companies Act 2013.
5. Contingent Liabilities:

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

Particulars	As at 30.09.2025 (Rs. in Crore)	As at 30.09.2024 (Rs. in Crore)
- Bank Guarantees	0.89	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 LTD).

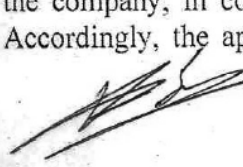


6. The figures for the preceding quarter ended June 30, 2025, as reported in the Statement, has been taken from last published result for the quarter ended June 30, 2025 and figures for the year ended March 31, 2025 has been taken from the audited balance sheet for year ended March 31, 2025.
7. The financial results 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	47,65,294.50

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

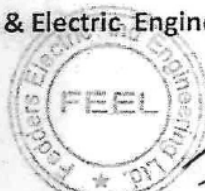
11. The Earning Per Share has been calculated on the basis of Weighted Average of outstanding shares at the end of quarter and Half-year ended 30.09.2025.
12. The Company has filed its application before Securities Exchange Board of India (SEBI) and Stock Exchanges i.e, NSE and BSE for the purpose of 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 will file necessary application along with annexures as applicable with the stock exchanges within due course of time.

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 Half-year ended 30.09.2025 because no declaration is received from the parties registered under MSME.
15. Dividend of the preference share is payable on yearly basis and provision for dividend will be done in the last quarter itself only
16. Previous period figures have been regrouped / reclassified, wherever considered necessary to confirm to the current period presentation.

For Fedders & Electric Engineering Limited



Date : 11-11-2025
Place : Sikandrabad, U.P.

Vishal Singhal
Managing Director
DIN : 03518795