



INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON UNAUDITED FINANCIAL RESULTS

**TO,
THE RESOLUTION PROFESSIONAL
IMPEX FERRO TECH LIMITED**

(A company under Corporate Insolvency Resolution Process vide NCLT Order)

Limited Review Report of the Unaudited Financial Results for the quarter ended 30th September, 2024.

Qualified Opinion

1. We have audited the Annual Financial results of IMPEX FERRO TECH LIMITED (hereinafter referred to as the 'Company') for the quarter ended 30th September, 2024 and the statement of assets and liabilities and the statement of cash flows as at and for the year ended on that date, attached herewith, being submitted by the Company pursuant to the requirement of Regulations 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('Listing Regulations').
2. The Hon'ble National Company Law Tribunal ("NCLT"), Kolkata Bench, admitted the Corporate Insolvency Resolution Process ("CIRP") application filed by a Financial Creditor of Impex Ferro Tech Limited (the Company) and appointed Mr. Rajiv Kumar Agarwala as Interim Resolution Professional (IRP), in terms of the Insolvency and Bankruptcy Code, 2016 (The code) vide order dated 2nd May, 2024. Subsequently Mr. Ashok Kumar Sarawagi was appointed as Resolution Professional (RP) by the Committee of Creditors (COC) its 2nd COC meeting held on 14th June, 2024 as approved by virtue of e - voting by the COC members and further vide order dated 12 July, 2024 by the Hon'ble court of NCLT, Kolkata. In view of pendency of CIRP, the management of the affairs of the company and power of the Board of Directors are now vested with RP. These financial results have been prepared by the management of the company and approved by RP.
3. In our opinion and to the best of our information and according to the explanations given to us, *except for the possible effect of the matter described in the basis for qualified opinion section of our report* the aforesaid financial results:
 - i) are presented in accordance with the requirements of Regulations 33 and 52 of the Listing Regulations in this regard; and
 - ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of net loss and other comprehensive loss and other financial





information of the Company for the quarter ended 30th September, 2024 and the statement of assets and liabilities and the statement of cash flows as at and for the year ended on that date.

Basis for Qualified Opinion

- i) We draw your attention to Note 4 of the accompanying Financial Results regarding non provision of Cumulative interest expense of Rs.63,020.22 on the borrowings of the company which is not in accordance with the requirements of IndAs 109: Financial Instruments. Had the aforesaid Cumulative interest expense been recognized, Other Equity as on 30.09.24 would have been Rs.(102970 Lakhs) instead of reported amount of Rs.(39949.78 lakhs) and current financial liability as on 30th September,2024 would have been Rs.63041.38 lakhs instead of reported amount of Rs.21.16 lakhs.

The aforesaid Cumulative interest amount had been admitted by RP in the submitted list of claims dated 08.04.2025, for the CIRP initiated on 02.05.2024, however no bifurcation is available for 30.04.2024, hence finance cost taken as nil, and recorded amount in books is 0.13 lakhs.

- ii) With reference to Note 9 Other Expenses includes provisioning of expected credit loss (ECL) of Rs. 313.60 lakhs on Trade Receivable & Rs.393.53 lakhs on Advance to parties as considered prudent by the management, in view of non-realisation for long time, to change the ECL policy of the company which has resulted in excess provision. In the absence of other corroborative evidence, we are unable to comment on carrying amount of such receivable on which ECL has been provided for the FY 23-24.
- iii) As referred in Note No. 6 of the Financial Statements, "Trade Receivables", "Trade payables", Advances from Customer", Advances Recoverable in Cash or Kind and "Advance to Suppliers and Other Parties" etc. includes balances remaining outstanding for a substantial period. The balances are subject to confirmation/reconciliation. In the absence of above and other corroborative evidence, we unable to comment on the extent to which such balances are recoverable. The reported Financials might have consequential impact which remains unascertained

Refer Note 2, for list of claims for liabilities (including statutory dues) which were admitted by RP (dated 08.04.2025).

- iv) As referred in Note No 2 of the Financial Statements, as a part of CIRP, creditors were called upon to submit their claims. In aggregate the claim submitted by the financial creditors as well as operational creditors exceeded the amount as appearing in the books of account/financials.

List of creditors (published on 08.04.2025), Includes admitted claims and also claims under verification and reconciliation by RP with amount as appearing in books. No accounting impact in the books of account has been made in respect of excess, shortage,





non-receipt of claims from operational and financial creditors. Hence, consequential impact if any on the reported Financial Statements is currently not taken into account. However, the CIRP is going on and the Resolution Plan has already been submitted one of the Resolution Applicants has been declared as H1 bidder.

- v) We have been informed that certain information including minutes of COC meeting and the outcome of certain procedures carried out as part of CIRP process are confidential in nature and could not be shared with anyone other than Committee of Creditors and NCLT. Accordingly, we are unable to comment on the possible financial impact, presentation and disclosures, if any on aforesaid information not provided to us

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

Material Uncertainty Related to Going Concern

We draw attention to the Note 3 to the financial results regarding preparation of the financial results on going concern basis which states that the company has incurred cash losses, its liabilities exceeded its total assets and its net worth has been fully recorded as on 30.09.2024. Since, the CIRP is currently in process as per the IBC Code, it is required that the company be managed as going concern during the CIRP. The financial result is continued to be prepared on going concern basis. However there exists material uncertainty about the company's ability to continue as a going concern since the same is dependent upon the resolution plan to be formulated and approved by NCLT. The appropriateness of preparation of the financial results on going concern basis is critically dependent upon CIRP as specified in the IBC Code.

Emphasis of Matter

- i) The company has not deposited undisputed statutory dues to appropriate authority in time and deposit was delayed. Undisputed Statutory dues amounting to Rs.291.79 lakhs were in arrears as at 30th September, 2024 for a period of more than Six months. Interest, penalty if any in respect of the same has remained unascertained and unaccounted for.
- ii) With reference to Note 5 to the financial result the manufacturing operation of the plant of the company situated at Kalyanesheri, West Bengal has been temporarily shut down since October, 2022 due to disconnection of power supply by the Damodar Valley Corporation (DVC) Our opinion is not modified in respect of this matter.





- iii) We draw attention to Note 10 of the accompanying financial statements, which describes that surplus inventory, not previously recorded in the books of accounts, was identified and sold during the current financial year. As informed to us, the identification of this inventory was carried out during the year,

Management and Resolution Professional's Responsibility for Financial Results

These quarterly financial results as well as the year-to-date financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net loss and other comprehensive loss and other financial information in accordance with the accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

As the Corporate Insolvency Resolution Process has been initiated in respect of the company under the provision of the Insolvency and Bankruptcy Code, 2016 (The Code) by the National Company Law Tribunal (NCLT) Kolkata Bench, vide its order dated 2nd May, 2024, the powers of the Board of Directors stand suspended as per section 17 of the Code and such power is being exercised by the Resolution Professional appointed by the NCLT by the said order under the provisions of the Code.

This statement which is the responsibility of the company's management and has been signed and taken on record by the Resolution Professional.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Financial Result 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 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 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 the material misstatement of the Financial Result, 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 on whether the company has adequate internal financial controls with reference to the 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 management.
- Conclude on the appropriateness of 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 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.





V. K. Tulsyan & Co. LLP
Chartered Accountants

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Other Matter

- i. The annual financial results include the results for the quarter ended 30th September, 2024 being the balancing figure between audited figures in respect of the full financial year and the published unaudited figures up to the third quarter of the current financial year which were subject to limited review by us.

For **V.K. TULSYAN & Co. LLP.**
Chartered Accountants
F.R. No.- 326740E/E300015



Place: Kolkata
Date: 23.07.2025
UDIN:25061953BMOVDE9950

Vishnu Kumar Tulsyan
Partner
M. No.-061953

IMPEX FERRO TECH LIMITED

BALANCE SHEET AS AT 30 SEPT, 2024

(Rs./Lakhs)

PARTICULARS	30-Sep-24	31-Mar-24
ASSETS		
(1) NON-CURRENT ASSETS		
(a) Property, Plant & Equipment	16,230.62	16,572.57
(b) Intangible Assets	1.35	1.35
(c) Financial Assets		
(i) Other Financial Assets	18.30	18.30
(d) Other Non-Current Assets	-	-
Total Non-Current Assets	16,250.26	16,592.22
(2) CURRENT ASSETS		
(a) Inventories	-	-
(b) Financial Assets		
(i) Trade Receivables	-	-
(ii) Cash And Cash Equivalents	90.47	44.99
(iii) Other Bank Balances (Other than ii)	84.68	23.44
(iii) Other Financial Assets	2.33	1.83
(c) Current Tax Assets (Net)	305.91	267.94
(d) Other Current Assets	285.69	326.51
Total Current Assets	769.08	664.71
Total Assets	17,019.34	17,256.93
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	8,793.16	8,793.16
Other Equity	(39,949.78)	(39,607.40)
Total Equity	(31,156.62)	(30,814.24)
Liabilities		
(1) Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	26,759.99	26,759.99
(b) Deferred Government Grant	80.15	80.15
(c) Other Non Current Liabilities	-	-
(c) Deferred Tax Liabilities/(Assets)	-	-
(d) Provisions	109.69	110.96
Total Non-Current Liabilities	26,949.83	26,951.10
(2) CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	8.36	8.10
(ii) Trade Payables		
Total Outstanding Dues of Micro Enterprises and Small Enterprises	13.78	13.78
Total Outstanding Dues of Creditor other than Micro Enterprises and Small Enterprises	16,792.36	16,797.41
(iii) Other Financial Liabilities	21.16	16.04
Deferred Government Grant	5.00	-
(b) Other Current Liabilities	4,382.98	4,284.24
(c) Provisions	2.49	0.49
Total Current Liabilities	21,226.13	21,120.07
Total Equity & Liabilities	17,019.34	17,256.93



IMPEX FERRO TECH LIMITED

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Website: www.impexferrotech.com

CIN - L27101WB1995PLC071996

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPT, 2024

(Rs.in lacs except EPS)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Audited
1 Revenue from Operations	-	20.79	217.18	20.79	249.02	2,750.21
2 Other Income	2.92	4.02	2.52	6.94	5.02	1,142.71
3 Total Income (1+2)	2.92	24.81	219.70	27.73	254.04	3,892.92
4 Expenses						
(a) Cost of materials consumed	-	-	109.96	-	129.06	1,132.32
(b) Changes in inventories of finished goods and work-in-progress	-	-	146.83	-	309.65	1,422.89
(c) Purchase of Traded Goods	-	-	-	-	-	-
(d) Employee benefits expense	-	1.92	7.03	1.92	14.07	39.03
(e) Finance Cost	0.13	0.36	0.09	0.49	0.28	1.28
(f) Depreciation and Amortization expenses	171.89	170.06	164.92	341.95	330.13	651.44
(g) Power cost	-	-	-	-	-	2.13
(h) Other expenses	15.06	10.69	25.13	25.76	55.22	3,626.68
Total Expenses	187.08	183.03	453.96	370.12	838.41	6,875.77
5 Profit / Loss from operations before exceptional items and tax (3-4)	(184.16)	(158.22)	(234.26)	(342.39)	(584.37)	(2,982.85)
6 Exceptional items Expense/(Income)	-	-	-	-	-	-
7 Profit/(Loss) before tax (5-6)	(184.16)	(158.22)	(234.26)	(342.39)	(584.37)	(2,982.85)
8 Tax Expense	-	-	-	-	-	-
9 Net Profit/(Loss) for the period (7-8)	(184.16)	(158.22)	(234.26)	(342.39)	(584.37)	(2,982.85)
10 Other Comprehensive Income/(loss)						
A) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	5.25
(ii) Income tax relating to items that will not be reclassified to profit	-	-	-	-	-	-
B) (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will not be reclassified to profit	-	-	-	-	-	-
11 Total Comprehensive Income /(Loss) for the period (9+10)	(184.16)	(158.22)	(234.26)	(342.39)	(584.37)	(2,988.10)
12 Paid-up equity share capital (Face Value Rs.10 per share)	8,793.16	8,793.16	8,793.16	8,793.16	8,793.16	8,793.16
13 Earnings per share (Face Value of Rs 10 per share):						
a) Basic (In Rs.)	(0.21)	(0.18)	(0.27)	(0.39)	(0.66)	(3.39)
b) Diluted (In Rs.)	(0.21)	(0.18)	(0.27)	(0.39)	(0.66)	(3.39)



IMPEX FERRO TECH LIMITED

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2024

(Rs.In Lakhs)

PARTICULARS	For the Half Year ended 30th September'2024		For the Half Year ended 30th September'2023	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit Before Tax & Extra-Ordinary Items		(342.39)		(584.37)
Adjustments for :				
Depreciation	341.95		330.13	
Finance costs	0.49		0.28	
Amortisation of Government Grant	5.02		(5.02)	
		347.46		325.39
Operating Profit before Working Capital Changes		5.08		(258.98)
Adjustments for :				
(Increase)/Decrease in Inventories	-		423.81	
(Increase)/Decrease in Trade Receivables	-		56.06	
(Increase)/Decrease in Other Non Current Financial Assets	-		23.04	
(Increase)/Decrease in Other Current Assets	40.83		(2,235.04)	
Increase/(Decrease) in Trade Payables	(5.05)		(994.25)	
Increase/(Decrease) in Other Liabilities	104.56		3,046.26	
		140.35		319.88
Cash generated from operations		145.42		60.90
Direct Tax Paid		(37.96)		-
Net Cash from Operating Activities		107.46		60.90
B. CASH FLOW FROM INVESTING ACTIVITIES				
Deposits (Maturity of 3 months or more)	(61.24)		(7.41)	
Net Cash used in Investing Activities		(61.24)		(7.41)
C. CASH FLOW FROM FINANCING ACTIVITIES				
Increase /(Decrease) in Current & Non current Borrowings	0.26		(2.44)	
Finance Costs	(0.49)		(0.28)	
Net Cash from Financing Activities		(0.24)		(2.72)
Net Increase/(Decrease) in Cash & Cash Equivalents		45.48		50.77
Cash & Cash Equivalents at the beginning of the year		44.99		12.30
Cash & Cash Equivalents at the end of the year		90.47		63.08



IMPEX FERRO TECH LIMITED

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CIN - L27101WB199SPLC071996

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPT, 2024

Notes:

1) Hon'ble National Company Law Tribunal (NCLT), Kolkata Bench vide order dated 2nd May, 2024 has commenced Corporate Insolvency Resolution Process (CIRP) against the Company under Section 7 of the Insolvency and Bankruptcy Code, 2016 (IBC), based on the application filed by one of its Operational Creditor of the Company. Mr. Rajiv Kumar Agarwala (IP Registration No. IBBI/IPA-001/IP-P00552/2017- 18/10982) has been appointed as Interim Resolution Professional (IRP) with effect from 2nd May, 2024 under the provision of /BC. Subsequently Mr. Ashok Kumar Sarawagi (IBBI/IPA - 001/IP-P00171/2017-2018/10340) was appointed as Resolution Professional (RP) by the Committee of Creditors (Coe) vide its 2nd COC meeting held on 14th June, 2024 as approved by virtue of e - voting by the Coe members and further vide order dated 12th July, 2024 by the Honourable court of NCLT, Kolkata. The above financial result has been prepared in accordance with Indian Accounting Standard (IND AS) notified under section 133 of the companies Act 2.013 read together with the Companies (Indian Accounting Standards) Rules, 2015, reviewed, and signed by Resolution Professional as the power of the boards are suspended due to commencement of the CIRP process.

2) As a part of Corporate Insolvency Resolution Process (CIRP), creditors of the company were called to submit their claims to the Resolution Professional (RP). The summary of claim till 8th Apr, 2025 (as published) is shown hereunder:

Particulars	Amount of Claims Submitted	Amount of Claims admitted by RP	Amount of Claims under verification
Secured Financial Creditors	91,068.97	91,068.97	-
Unsecured Financial Creditors	6,153.88	-	6,153.88
Operational Creditors (Employees)	11.54	11.54	-
Operational Creditors (Govt. Dues)	39,712.42	39,228.67	483.76
Operational Creditors (Other than above)	306.07	305.39	0.69

The party-wise reconciliation of outstanding balances appearing in books of account vis-a-vis claims submitted and admission of claim by RP is under process. This is an ongoing process till the approval of the resolution plan and the balances are subject to updation and reconciliations. Hence consequential impact if any on the financial is not currently ascertainable and no accounting adjustment has been made in the books of accounts for differences.

3) The Company has been referred to NCLT by one of its operational creditors and consequently CIRP is going on and the Resolution Plan has already been submitted and one of the Resolution Applicants has been declared as H1 bidder, detailed in Note 1 above. The Company has incurred loss of Rs. 184.16 lakhs for the quarter ended 30th September, 2024 and accumulated loss as on 30th September, 2024 is Rs. 45345.7 lakhs which is in excess of the net worth of the company. The Company's ability to meet its contractual and financial obligation were admitted by RP is given in Note 2. Currently the company's financial results are being prepared on a going concern basis. The future prospects of the company to remain as a going concern shall be subject to resolution plan, submitted before COC.



- 4) Various credit facilities availed from United Bank of India (UBI), Bank of Baroda (BOB) and State Bank of India (SBI) have been assigned in favour of Rare Asset Reconstruction Ltd (RARE) under assignment agreements between banks and Rare Asset Reconstruction Ltd. In absence of information about the terms of assignments, the company is carrying the various credit facilities as appearing in the books as per the previous terms with the respective banks.

The lenders (RARE) have submitted their claim and as admitted by RP amounting to Rs.91068.97 lakhs which includes principal of Rs.28048.75 lakhs and cumulative interest of Rs.63020.22 lakhs. The principal amount lying in the books is Rs.26124.99 lakhs. The interest and penal interest as mentioned above remain in unprovided for in the books. The same may have consequential impact on the reported financial for the quarter and year ended 30th September, 2024 as well as earlier periods.

- 5) The manufacturing operation of the plant of the company situated at Kalyanesheri, West Bengal has been temporarily shut down since October, 2022 due to disconnection of power supply by the Damodar Valley Corporation (DVC) and the same has been intimated to the stock exchange pursuant to Regulations 30 the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The security deposit with DVC in the form of bank guarantee amounting to Rs.950 lakhs has been invoked and other deposit of Rs.748 lakhs lying with DVC also adjusted during the financial year 2022- 23

- 6) The balance of "Trade Receivables", "Trade Payables", "Advances from Customers", "Advances Recoverable in cash or Kind" and Advance to Suppliers and Other Parties" includes balances remaining outstanding for a substantial period. The balances are subject to confirmations and reconciliations. The Balance with revenue authorities are subject to final assessment order and/or submission of returns. The reported financials might have consequential Impact once the confirmation are received and reconciliation if any is made.

Refer Note 2, for list of claims for liabilities (including statutory dues) which were admitted by RP (dated 08.04.2025).

- 7) Insurance coverage of Fixed Assets and Plant & Machinery (Including Stocks), has been expired on 13/06/2023 and the same is under process of renewal.

- 8) As the company's business activity falls within a single significant primary segment i.e. "Ferro Alloys", no separate segment information is disclosed.

- 9) Based on evaluation and age wise analysis of trade receivable, it is observed that the credit risk on the aforesaid financial instrument has increased significantly and the management has decided to revise the expected credit loss policy and make 100% provision as a precautionary measures on trade receivable & advance to parties outstanding for a period exceeding one year. Accordingly, an amount of Rs. 707.13 lakhs has been provided during the financial year for Expected Credit Loss (ECL) and is shown in the statement of profit & loss for FY 2023-24.

- 10) Sale of Manufactured goods, relates to Surplus inventory that had not been previously recorded, was identified and sold during the current year.



1) Figures for the previous period/year have been regrouped and /or reclassified to confirm to the classification of current period/year wherever necessary.



Place: Kolkata
Dated: 23rd July, 2025



For Impex Ferro Tech Limited

Ashok Kumar Sarawagi

Ashok Kumar Sarawagi
Resolution professional