


INDIAN BRIGHT STEEL CO LTD

CIN: L29100MH1960PLC011794

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Tardeo, Mumbai – 400034.

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Date: 13th February, 2025

To,
The Department of Corporate Services,
Bombay Stock Exchange Limited
14th Floor, P.J. Towers, Dalal Street,
Mumbai 400001.

Dear Sir/ Madam,

Subject: - Outcome of Board Meeting held on Thursday, 13th February, 2025.
BSE Scrip Code: 504731

Pursuant to the provisions of Regulation 30 (2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform your good self that the Board of Directors of our Company in their meeting held on Thursday, 13th February, 2025 has considered and approved and taken on records the Un-Audited Financial Results along with Limited Review Report for the quarter ended 31st December, 2024 prepared in terms of IND-AS, pursuant to Regulation 33 of (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The meeting commenced at 1:00 P.M. and concluded at 1:45 P.M.

Kindly take the same on your records.

Thanking You,

Yours Truly,

For Azad India Mobility Limited
(formerly known Indian Bright Steel Co Limited)

Vedant Bhatt
Company Secretary and Compliance Officer



Limited Review Report on Unaudited Quarterly Standalone Financial Results of Azad India Mobility Limited (Formerly known as Indian Bright Steel Co Ltd) pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,

The Board of Directors of,

Azad India Mobility Limited

(Formerly known as Indian Bright Steel Company Limited),

1. We have reviewed the accompanying Statement of unaudited Standalone Financial Results of Azad India Mobility Limited (Formerly known as Indian Bright Steel Co Ltd) ('the Company') for the quarter ended 31st December 2024, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulation").
2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report 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. A review of interim financial information consists of making inquiries, primarily of person responsible for financial and accounting matters, and applying analytical and other review procedures, does not enable us to obtain assurance that we would become aware of all significant matters that might identified in an audit. Accordingly, we do not express an audit opinion.





R. Bhargava & Associates

Chartered Accountants

247-B, MIG Green Flats, Rajouri Garden, New Delhi-110027

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4. Based on our review conducted as above, nothing as 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 Indian Accounting standards ('IND AS') prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. In Our opinion and to the best of our information and according to the explanations given to us these financial results:
- are presented in accordance with requirement of regulation 33 of the Listing Regulations in this regard; and
 - give a true and fair view of the net loss and other comprehensive income and other financial information for the period ended 31st December, 2024

For R. Bhargava and Associates

Chartered Accountants

FRN: 012788N

R Bhargava

R Bhargava

Partner

M No. 071637

Place: Mumbai

Date: 13/02/2025

UDIN: 25071637BMJB105282



AZAD INDIA MOBILITY LIMITED (Formerly known as Indian Bright Steel Co Ltd)

Statement of Standalone Unaudited Financial Results for the Quarter Ended on December 31, 2024

(Rs.) in lakhs

PARTICULARS	Standalone - Quarter - ended			Standalone Nine months Ended		Standalone - Year - ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	(Rs.) in lakhs	(Rs.) in lakhs	(Rs.) in lakhs	(Rs.) in lakhs	(Rs.) in lakhs	(Rs.) in lakhs
1	Income from operations					
	(a) Net Sales / Income from Operations	0.00	0.00	0.00	0.00	0.00
	(b) Other income	20.85	51.57	0.09	91.42	0.35
	Total income from operations (net)	20.85	51.57	0.09	91.42	0.35
2	Expenses					
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
	(b) Purchases of stock in trade	0.00	0.00	0.00	0.00	0.00
	(c) Changes in inventories of finished goods, work in progress and stock in trade	0.00	0.00	0.00	0.00	0.00
	(d) Employee benefits expense	9.64	19.55	1.37	32.19	4.52
	(e) Depreciation and amortisation expenses	1.77	0.52	0.00	2.29	0.00
	(f) Other expenses	32.75	18.68	6.32	84.69	12.15
	Total expenses	44.16	38.75	7.69	119.17	16.66
3	Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	(23.31)	12.82	(7.60)	(27.75)	(16.31)
4	Profit / (Loss) from ordinary activities before finance costs and exceptional items	(23.31)	12.82	(7.60)	(27.75)	(16.31)
5	Finance Costs	-	-	-	-	-
6	Profit / (Loss) from ordinary activities after finance costs and before exceptional items (4+5)	(23.31)	12.82	(7.60)	(27.75)	(16.31)
7	Exceptional items	-	-	-	-	8.10
8	Profit / (Loss) from ordinary activities before tax (6+7)	(23.31)	12.82	(7.60)	(27.75)	(16.31)
9	Tax expense	-	-	-	-	-
10	Profit / (Loss) from ordinary activities after tax (8+9)	(23.31)	12.82	(7.60)	(27.75)	(16.31)
11	Extraordinary items (net of tax expense)	-	-	-	-	-
12	Net Profit / Loss for the period (10+11)	(23.31)	12.82	(7.60)	(27.75)	(16.31)
13	Share of profit / (loss) of associates	-	-	-	-	-
14	Minority interest	-	-	-	-	-
15	Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (12 + 13 + 14)	(23.31)	12.82	(7.60)	(27.75)	(16.31)
16	Other Comprehensive Income	-	-	-	-	-
17	Paid - up equity share capital (Face Value of share shall be indicated)	2,912.56 10/-	2,912.56 10/-	100.00 10/-	2,912.56 10/-	100.00 10/-
18	Reserves (excluding revaluation reserves, if any)	-	-	-	-	-
18i	Earnings per share (before extraordinary items) (of Rs. 10/- each):(not annualised)					
	(a) Basic	(0.08)	0.04	(0.76)	(0.10)	(1.63)
	(b) Diluted	(0.08)	0.04	(0.76)	(0.10)	(1.63)
18ii	Earnings per share (after extraordinary items) (of Rs. 10/- each):(not annualised)					
	(a) Basic	(0.08)	0.04	(0.76)	(0.10)	(1.63)
	(b) Diluted	(0.08)	0.04	(0.76)	(0.10)	(1.63)

Notes:

- The Financial Results for the Quarter ended 31st December, 2024 are in compliance with Ind AS and other accounting principles generally accepted in India. The Statutory Auditors of the company have carried out the Limited Review Report of the aforesaid financial results pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements), 2015.
- The above results have been reviewed by the Audit Committee and approved in the meeting of the Board of Directors held on 13th February, 2025
- Figures for the previous periods have been regrouped and /or reclassified wherever necessary to confirm with the Current period presentation.



On behalf of the Board of Directors of:
Azad India Mobility Limited

Place: Mumbai
Date: 13.02.2025

Bupinder Singh Chadda
Managing Director
DIN: 00151568