

IMEC/BSE/42/2024-25

February 06, 2025

To,
BSE Limited

Phiroze Jeejeebhoy Towers,
Rotunda Building, Dalal Street,
Mumbai – 400001

Dear Sir/Madam,

Sub: Outcome of the Board Meeting held on February 06, 2025.

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform that the Board of Directors of the Company has at its Meeting held on today i.e. on Thursday, February 06, 2025 considered and approved the following:

- Un- Audited Standalone Financial Results of the Company for the quarter ended December 31, 2024, along with limited review report issued by the statutory Auditors SCAN & Co. (previously M.S. Singhatwadia & Co.), Chartered Accountants, (ICAI Firm Registration No. 113954W).
- Noted the resignation of Mr. Prakash Madhavrao Deshmukh from the office of Whole – Time Director (DIN: 08262104) and CEO (designated as Key Managerial Personnel) of the Company.

The copies of the said un-audited standalone financial results along with limited review report issued by the statutory Auditors SCAN & Co. (previously M.S. Singhatwadia & Co.), Chartered Accountants, (ICAI Firm Registration No. 113954W) are enclosed herewith as Annexures.

The meeting commenced at 4:00 p.m. and concluded at 5:55 p.m.

The information/documents are also placed on the website of the Company at www.imecservices.in.

Kindly take the same on record.

Thank you.

Yours Faithfully
For IMEC Services Limited


Adnan Kanchwala
Company Secretary & Compliance Officer



Encl.: a/a

INDEPENDENT AUDITOR'S REVIEW REPORT

To,
The Board of Directors
IMEC Services Limited

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of IMEC Services Limited ("the Company") for the Quarter and Nine months ended December 31, 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. This Statement, which is responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related interim condensed financial statements which has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under the Section 133 of the Companies Act 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. 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 Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" specified under Section 143 (10) of the Companies Act, 2013. 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 is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly we do not express an audit opinion.
4. We also performed procedures in accordance with the circular issued by SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended to the extent applicable.
5. Based on our review conducted and procedures performed as stated in paragraph 2 above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with the recognition and measurement laid down in the aforesaid Indian Accounting Standard and other

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accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

SCAN & Co.
Chartered Accountants
Firm Reg. No.113954W



CA Chetan Khandelwal
Partner

M. No. 408113

Place: Indore
Date: February 6, 2025
UDIN: 25408113BMKNYX6744

IMEC SERVICES LIMITED
UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER 31, 2024

(Rs. In Lacs)

Particulars	As at December 31, 2024	As at March 31, 2024
I. ASSETS		
(1) Non-Current Assets		
(a) Property, Plant, Equipment and Intangible Assets	16.45	19.14
(b) Financial Assets		
Non Current Investment	-	-
(ii) Loans	-	-
(iii) Others	-	-
(c) Deferred tax assets (net)	-	-
Total Non-Current Assets	16.45	19.14
(2) Current Assets		
(a) Inventories	-	50.07
(b) Financial Assets:		
(i) Trade Receivables	86.07	8.94
(ii) Cash and Cash equivalents	3.12	47.41
(iii) Bank balances other than (ii) above	1.89	1.65
(iv) loans	-	-
(v) Others	-	-
(c) Current tax Assets (Net)	-	-
(c) Current Tax Assets (Net)	82.96	73.91
(d) Other Current Assets	148.14	87.36
Total Current Assets	322.18	269.34
TOTAL ASSETS	338.63	288.48
II. EQUITY AND LIABILITIES		
(1) EQUITY		
(a) Share Capital	190.00	190.00
(b) Other Equity	64.59	(26.38)
Total Equity	254.59	163.62
(2) LIABILITIES		
(I) Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Other financial liabilities	-	-
Provisions	1.04	2.22
(c) Deferred tax liabilities (Net)	-	-
(d) Other non-current liabilities	-	-
Total Non-Current Liabilities	1.04	2.22
(II) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings		
Trade Payables	28.94	79.31
(iii) Other financial liabilities	-	-
(b) Other Current Liabilities	54.04	43.30
(c) Provisions	0.03	0.03
(d) Current tax liabilities (Net)	-	-
Total Current Liabilities	83.01	122.64
TOTAL EQUITY AND LIABILITIES	338.63	288.48



IMEC SERVICES LIMITED
STATEMENT OF PROFIT AND LOSS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

(Rs. In Lacs)

Particulars	For the Quarter and Nine months ended December 31, 2024	For the Year ended March 31, 2024
I. INCOME		
a. Revenue from Operations	335.48	641.38
b. Other Income	21.64	3.12
Total Income	357.12	644.50
II. EXPENSES		
a. Changes in inventories of Stock-in-Trade	50.07	229.92
b. Employee Benefits Expense	48.61	91.62
c. Finance Costs	0.06	-
d. Depreciation and Amortization Expenses	2.69	3.380
e. Other Expenses	164.73	316.33
Total Expenses (a to e)	266.16	641.25
III. Profit/(Loss)/from operations before exceptional items and tax	90.96	3.25
IV. Exceptional Items	-	-
V. Profit/(Loss) before tax (III-IV)	90.96	3.25
VI. Tax expense:		
a. Current Tax	-	-
b. Deferred Tax	-	-
Total Tax Expense (a+b)	-	-
VII. Net Profit/(Loss) for the Year (V-VI)	90.96	3.25
VIII. Other Comprehensive Income / (Loss)		
A) Items that will not be reclassified to profit & Loss		
(i) Re-measurement gain/(Loss) on Defined Benefit Plans	-	(0.23)
(ii) Deffered Tax(Assets) / Liabilities on above	-	-
(iii) Net (Loss) / gain on FVTOCI Equity Securities	-	-
(iv) Deffered Tax(Assets) / Liabilities on above	-	-
(B) Items that will be reclassified to profit or loss	-	-
Total Other Comprehensive Income (VIII)	-	(0.23)
Total Comprehensive Income for the Year (comprising profit /loss and other comprehensive income for the year)(VII+VIII)	90.96	3.02
IX. Earning per Equity share of Rs. 10/- each Basic and Diluted (in Rs.)	4.79	0.17



STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

S No	Particulars	THREE MONTHS ENDED				NINE MONTHS ENDED		(Rs.In Lacs)
		31.12.2024	30.09.2024	30.06.2024	31.12.2023	31.12.2024	31.12.2023	YEAR ENDED
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income							
	Revenue from Operations	153.02	115.95	66.51	34.97	335.48	287.57	641.38
	Other Income	1.50	0.03	20.11	0.03	21.64	2.22	3.12
	Total Income	154.52	115.98	86.62	35.00	357.12	289.79	644.50
2	EXPENSES :-							
	(a) Changes in inventories of Stock-in-Trade	-	-	50.07	28.06	50.07	201.95	229.92
	(b) Employee benefits expenses	16.46	15.36	16.79	24.91	48.61	66.30	91.62
	(c) Finance costs	0.06	-	-	-	0.06	-	-
	(d) Depreciation and amortisation expenses	0.90	0.90	0.89	0.89	2.69	2.50	3.38
	(e) Other expenses	49.12	51.82	63.79	100.25	164.73	247.48	316.33
	Total Expenses (a to f)	66.54	68.08	131.54	154.11	266.16	518.23	641.25
3	Profit/(Loss) from operations before exceptional items and tax (1-2)	87.98	47.90	(44.92)	(119.11)	90.96	(228.44)	3.25
4	Exceptional items							
5	Profit/(Loss) before tax (3+4)	87.98	47.90	(44.92)	(119.11)	90.96	(228.44)	3.25
6	Tax expense :							
	(a) Current Tax	-	-	-	-	-	-	-
	(b) Deferred Tax	-	-	-	-	-	-	-
	Total Tax Expense (a+b)							
7	Net Profit/(Loss) for the year (5-6)	87.98	47.90	(44.92)	(119.11)	90.96	(228.44)	3.25
8	Other Comprehensive Income/(loss)							
(A)	Items that will not be reclassified to profit or loss							
	(i) Re-measurement gains/(losses) on defined benefit plans	-	-	-	-	-	-	(0.23)
	(ii) Deferred Tax (Assets)/Liabilities on above	-	-	-	-	-	-	-
(B)	Items that will be reclassified to profit or loss							
9	Total Comprehensive Income for the year (comprising profit/loss and other comprehensive income for the year) (7+8)	87.98	47.90	(44.92)	(119.11)	90.96	(228.44)	3.02
10	Paid-up equity share capital (face value of the Share Rs 10/- each)	190.00	190.00	190.00	190.00	190.00	190.00	190.00
11	Reserve excluding Revaluation Reserves			(71.27)		64.59	(257.84)	(26.38)
12	Basic /Diluted Earnings Per Share (Not annualised)							
	(1) Basic (in Rs.)	4.63	2.52	(2.36)	(6.27)	4.79	(12.02)	0.17
	(2) Diluted (in Rs.)	4.63	2.52	(2.36)	(6.27)	4.79	(12.02)	0.17



Notes to the Standalone Financial Results for the Quarter and Nine Months ended December 31, 2024

1. The above Un-Audited Standalone Financial Results for the quarter and nine months ended December 31, 2024 were reviewed by the Audit Committee at its meeting held on February 6, 2025 and approved by the Board of Directors at the meeting held on that date. The Statutory Auditors of the Company have carried out limited review of these results in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
2. The Company has prepared these financial results in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
3. The figures of previous period/ year have been regrouped/ re-arranged wherever necessary to correspond with current period's classification/ disclosure.

For IMEC Services Limited



Rajesh

Rajesh Soni
Director

DIN: 00574384

Place: Indore
Date: 06/02/2025

