

November 14, 2024

To,
BSE Limited
Corporate Relation Department
1st Floor, New Trading Ring
Rotunga Building Phirozejeebhoy Towers
Dalal Street,
Mumbai - 400 001
Stock code: 511628

Sub: Information pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations)

Dear Sir,

This is with reference to the captioned subject, we wish to inform you that pursuant to Regulation 30(2) read with Schedule III Part A Para A and Regulation 33 of the Listing Regulations, please find enclosed herewith the unaudited Financial Results (Standalone & Consolidated) of the Company for the second quarter & half year ended 30th September, 2024 along with the Limited Review Report of Statutory Auditor by **M/s O. Aggarwal & Co.**

This is for your information and record please.

Thanking you,

Yours faithfully,
For FEDDERS HOLDING LIMITED
(Formerly known as IM+ Capitals Limited)

SAKSHI GOEL
COMPANY SECRETARY & COMPLIANCE OFFICER





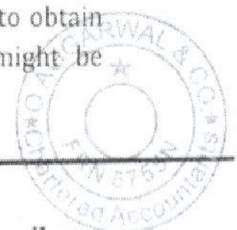
O. Aggarwal & Co.

CHARTERED ACCOUNTANTS
(A Peer Reviewed Firm)

Independent Auditor's Review Report on the Quarterly & Year to Date 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 Holding Limited,
(Formerly Known as IM+ Capitals Limited)
C-15, RDC, Raj Nagar, Ghaziabad,
Uttar Pradesh-201001

1. We have reviewed the accompanying statement of unaudited financial results of Fedders Holding Limited (Formerly Known as IM+ Capitals Limited) for the quarter and Half-year ended 30th September 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.
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.
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.



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4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the recognition and measurement principle 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.

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

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Place: Delhi
Dated: 14-11-2024

CA Om Prakash Aggarwal
Partner
M. No. 083862

UDIN: 24083862 B1Z YWC 9979



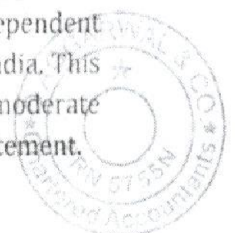
O. Aggarwal & Co.

CHARTERED ACCOUNTANTS
(A Peer Reviewed Firm)

Independent Auditor's Review Report on the Quarterly & Year to Date Unaudited Consolidated 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 Holding Limited,
(Formerly Known as IM+ Capitals Limited)
C-15, RDC, Raj Nagar, Ghaziabad,
Uttar Pradesh-201001

1. We have reviewed the accompanying statement of unaudited Consolidated Financial Results of Fedders Holding Limited (Formerly Known as IM+ Capitals Limited) ("Parent") and its subsidiary/Associates incorporated in India (the Parent. Its subsidiary/Joint Venture together referred to as "the group") for the quarter and Half-year ended 30th September 2024, being submitted by the Parent 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 Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34 (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statements based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (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.

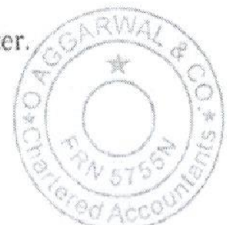
We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Regulation, to the extent applicable.

4. The Statement includes the results of the entities mentioned in Annexure 1 to the Statement.

5. (a) We did not review the financial results of "Fedders Electric and Engineering Limited", whose consolidated financial results reflect total revenue of Rs. 24,354.93 lakhs and net profit after tax including Other Comprehensive Income of Rs. 2,788.12 lakhs for the Half-year ended 30th September 2024, as considered in the consolidated unaudited financial results. These financial results of wholly owned subsidiary company "Fedders Electric and Engineering Limited" have been reviewed by other independent auditors, whose qualified report have been furnished to us and our conclusion on the consolidated financial results in so far as it relates to the amount and disclosures included in respect of the wholly owned subsidiary company is based solely on the basis of report of other independent auditors and the procedures performed by us as stated in paragraph 3 above.

(b) We have reviewed the financial results of "IM+ Investments and Capitals Private Limited", whose financial result reflect total revenue of Rs. 39.74 lakhs and total net profit after tax of Rs. 27.24 lakhs for the Half-year ended 30th September 2024 have been limited reviewed by us and have been consolidated in the consolidated financial results and our conclusion on the financial results in so far as it relates to the amounts and disclosures included in respect of subsidiary is based solely on the basis of financial result as reviewed and procedures performed by us as stated in paragraph 3 above.

Our Conclusion on the statement is not modified in respect of above matter.



6. Based on our review conducted and procedure performed as stated in paragraph 3 above and based on the consideration of the financial statements as certified by the management referred to Paragraph 5 above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the recognition and measurement principal laid down in the aforesaid Indian Accounting Standards under section 133 of companies Act 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not been disclosed the information required to be disclosed in terms of Regulations, read with circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

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Place: Delhi
Dated: 14-11-2024

CA Om Prakash Aggarwal
Partner
M. No. 083862

UDIN: 24083862 BJZYWD8876

Annexure I: List of entities consolidated as at 30th September 2024

1. IM+ Investments & Capital Private Limited – Wholly owned Subsidiary.
2. Fedders Electric and Engineering Limited ("FEEL") – Wholly owned Subsidiary.



FEDDERS HOLDING LIMITED
(Formerly Known as IM+ Capitals Limited)

Regd. Office: C-15, RDC Raj Nagar, Ghaziabad - 201001

CIN:L74140UP1991PLC201030, Website: www.imcapitals.com, Email: imcapitalscompliances@gmail.com

STATEMENT OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEP 2024

(Amount in Lacs except in Earning Per Share)

	Particulars	Standalone						Consolidated					
		Quarter Ended			Half Year Ended			Quarter Ended			Half Year Ended		
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income												
a	Income from operations	0.97	0.29	8.35	1.26	38.41	41.02	8,510.50	14,201.47	12,367.39	22,711.97	19,778.14	52,512.03
b	Other income	6.60	128.54	169.04	135.14	451.40	715.82	1,312.52	506.45	2,468.25	1,818.97	3,128.03	4,653.41
	Total income	7.57	128.83	177.39	136.40	489.81	756.84	9,823.02	14,707.92	14,835.64	24,530.94	22,906.17	57,165.44
2	Expenses												
a	Cost of materials consumed							9,644.78	12,811.11	8,636.36	22,455.89	20,575.00	43,425.90
b	Purchase of Traded Goods							38.19			38.19		
c	Changes in inventories of finished goods, work-in-progress and stock-in-trade							(2,115.84)	(712.93)	2,006.39	(2,828.77)	(3,507.97)	(1,366.45)
d	Employee benefits expense	1.62	1.28	5.17	2.90	10.23	6.66	9.84	3.64	12.33	13.48	23.46	38.62
e	Finance cost	(0.00)	0.52	-	0.52	0.18	0.18	180.73	102.18	57.74	282.91	132.57	421.78
f	Depreciation and amortisation expense	3.36	3.33	4.87	6.69	9.70	19.39	77.38	68.04	53.69	145.42	103.19	238.73
g	Other expenses	16.56	17.62	9.71	34.18	32.39	82.01	1,225.67	289.93	614.82	1,515.60	1,507.23	5,031.07
	Total expenses	21.54	22.75	19.76	44.29	52.49	108.25	9,060.75	12,561.97	11,381.34	21,622.72	18,833.48	47,789.65
3	Profit/(Loss) from operations before exceptional items (1-2)	(13.96)	106.08	157.63	92.12	437.32	648.60	762.27	2,145.95	3,454.30	2,908.22	4,072.69	9,375.79
4	Exceptional Items												
	Prior Period		(129.28)		(129.28)				(3.04)		(129.28)		147.45
5	Profit/(Loss) before tax	(13.96)	(23.20)	157.63	(37.16)	437.32	648.60	759.23	2,015.35	3,454.30	2,774.58	4,072.69	9,523.24
6	Tax expense												
a	Current tax	-	-	42.59	-	110.03	150.51	68.51	0.66	43.05	69.17	113.76	153.59
b	Tax related to earlier years	-	0.00	-	0.00	-	-	-	-	(0.06)	-	(0.06)	0.05
c	Deferred tax	(0.13)	(0.13)	(0.39)	(0.26)	(0.77)	(1.55)	0.13	(0.14)	(0.90)	(0.01)	(1.15)	0.23
	Total Tax Expenses	(0.13)	(0.13)	42.20	(0.26)	109.26	148.96	68.64	0.52	42.09	69.16	112.55	153.87
7	Profit/(Loss) for the year	(13.83)	(23.07)	115.43	(36.90)	328.06	499.64	690.57	2,014.84	3,412.20	2,705.41	3,960.15	9,369.37
	Loss attributable to other partner of LLP												
8	Net Profit/(Loss) for the year	(13.83)	(23.07)	115.43	(36.90)	328.06	499.64	690.57	2,014.84	3,411.80	2,705.41	3,960.15	9,369.37
9	Other Comprehensive Income/(Loss)												
	Items that will not be reclassified to profit or loss												
	Tax impacts on above												
	Total Other Comprehensive Income							100.97	(23.83)	2.70	77.14	7.85	24.00
10	Total comprehensive income/(Loss) (comprising profit after tax and other comprehensive income/(Loss) after tax)	(13.83)	(23.07)	115.43	(36.90)	328.06	499.64	791.54	1,991.01	3,417.50	2,782.55	3,968.00	9,393.37
11	Net Profit/(Loss) attributable to												
	Equity Holders of the Parent							690.57	2,014.84	3,414.80	2,705.41	3,960.15	9,368.87
	Non Controlling Interest							-	-	-	-	-	0.50
12	Other Comprehensive Income/(Loss) attributable to												
	Equity Holders of the Parent							100.97	(23.83)	2.70	77.14	7.85	24.00
	Non Controlling Interest												
13	Total Other Comprehensive Income/(Loss) attributable to												
	Equity Holders of the Parent							791.54	1,991.01	3,417.50	2,782.55	3,968.00	9,392.87
	Non Controlling Interest							-	-	-	-	-	0.50
14	Weighted Average No. of Equity Shares (Face Value of ₹ 10 each) (In Lakhs)	148.30	110.78	84.36	148.30	84.36	91.62	110.78	110.78	84.36	148.30	84.36	91.62
15	Earnings per share (before extraordinary items) (Quarterly not annualised)												
	Basic (₹)	(0.09)	(0.21)	1.37	(0.25)	3.89	5.45	6.23	18.19	40.48	18.24	46.94	102.26
	Diluted (₹)	(0.09)	(0.21)	1.37	(0.25)	3.89	5.45	6.23	18.19	40.48	18.24	46.94	102.26

For Fedders Holding Limited


Director

Statement of Assets and Liabilities as at 30th Sep 2024		Standalone		Consolidated	
Particulars		As at	As at	As at	As at
		30.09.2024	31.03.2024	30.09.2024	31.03.2024
ASSETS		Audited	Audited	Audited	Audited
1 Non-current assets					
(a) Property plant and equipment		37.32	44.01	9813.48	9417.75
Right of Use Assets		-	-	642.98	275.88
(b) Financial Assets					
(i) Investments					
a) in Subsidiary/Associates company		38,194.50	13,720.00	281.87	150.00
b) others		420.87	419.87	2196.98	942.22
(ii) Loans		-	-	-	0.00
(iii) Other non-current bank balance		-	6,650.00	7285.10	6650.00
(iv) Other non-current financial assets		-	342.41	125.40	351.81
(c) Deferred Tax Assets		9.26	9.00		
(d) Other non-current assets		126.00	126.00	885.91	885.91
Total non-current assets		38,787.95	21,311.29	21,231.72	18,673.58
2 Current assets					
(a) Inventories				5,255.50	2,045.50
(b) Financial assets					
(i) Investments in Equity Instruments		-	-	-	-
(ii) Trade receivables		42.57	42.57	17503.13	14311.55
(iii) Cash and cash equivalents		3.31	6.50	244.64	44.68
(iv) Other bank balances		-	-	47.65	128.17
(v) Loans		29.87	23.03	21974.01	10661.97
(vi) Other current financial assets		-	-	2990.36	895.21
(c) Other current assets		48.30	169.35	2987.54	2927.26
Total current assets		124.05	241.46	51,002.82	31,014.34
Assets Classified as Held for Sale		-	-	367.15	162.74
TOTAL ASSETS		38,912.01	21,552.75	72,601.69	49,850.66
EQUITY AND LIABILITIES					
EQUITY					
(a) Equity share capital		2,051.16	1,241.41	2051.16	1241.41
(b) Other equity		36,846.02	20,129.67	59815.63	40052.64
(c) Equity attributable to Non-controlling interest		-	-	-	232.25
Total equity		38,897.18	21,371.08	61,866.79	41,526.30
LIABILITIES					
1 Non-current liabilities					
(a) Financial liabilities					
(i) Lease Liabilities		-	-	-	-
(b) Provisions		-	-	0.80	130.03
(c) Deferred Tax Liabilities		-	-	1,063.50	1063.51
Total non-current liabilities		-	-	1,064.30	1,193.55
2 Current liabilities					
(a) Financial liabilities					
(i) Borrowings		-	-	6370.19	5772.34
(ii) Lease Liabilities		-	-	-	-
(iii) Trade payables					
a) total outstanding dues of micro enterprises and small enterprises		-	-	-	-
b) total outstanding dues of creditors other than micro enterprises and small enterprises		1.69	10.43	1,024.61	348.58
(iv) Other financial liabilities		10.00	19.05	308.60	350.28
(b) Other current liabilities		3.14	1.69	908.02	69.10
(c) Provisions		-	150.51	69.17	150.51
(d) Current Tax Liabilities (Net)		-	-	-	-
Total current liabilities		14.83	181.67	8680.60	6690.81
Liabilities directly associates with assets classified as held for sale		-	-	990.00	440.00
TOTAL EQUITY AND LIABILITIES		38,912.01	21,552.75	72,601.69	49,850.66

For Fedders Holding Limited

Director

Cash Flow Statement		Standalone		Consolidated	
		As at 30.09.2024 Audited	As at 31.03.2024 Audited	As at 30.09.2024 Audited	As at 31.03.2024 Audited
PARTICULARS					
(A) Cash flow from Operating Activities:					
	Net Profit before taxation, and extraordinary items	(37.16)	648.60	2,908.20	9,375.79
	Adjustment for Non-cash Items	-	-	-	-
	Dividend	-	-	-	-
	Share of Profit/Loss of Other Partners in LLP	-	-	-	-
	Depreciation	6.69	19.39	145.42	238.73
	Interest Income	(127.31)	(679.57)	(1,043.76)	(1,353.47)
	Interest Expenses	0.52	0.18	266.83	407.42
	Liabilities no Longer required written back	-	-	(119.16)	(0.78)
	Profit on sale of Assets	-	-	(1.00)	(1,946.93)
	Provision for Standard & Doubtful advances	-	-	0.04	(7.04)
	Profit on sale of Investment	-	-	(282.12)	(76.44)
	Prior Period Items	-	-	(4.35)	-
	Ind AS Adjustment due to Rent Income	-	-	-	-
	Ind AS Adjustment due to Employee Benefit Expenses	-	-	-	-
	Ind AS Adjustment due to Rent Expense	-	-	-	-
	Operating Profit before Working Capital Changes	(157.27)	(11.40)	1,870.12	6,637.28
	Increase/(Decrease) in Provisions	-	-	(129.24)	(2.62)
	Increase/(Decrease) in Trade Payables	(8.74)	(0.72)	676.03	(211.87)
	Increase/(Decrease) in Other Current Liabilities	(7.59)	(1.43)	1,265.91	278.60
	Decrease / (Increase) in Other Bank Balance	-	-	80.52	218.79
	Decrease/(Increase) in Trade Receivables	-	-	(3,191.58)	(7,906.22)
	Decrease/(Increase) in Inventories	-	-	(3,210.00)	(1,317.19)
	Decrease/(Increase) in Loans & Advances	(6.84)	1,082.65	(11,312.04)	(7,710.39)
	Decrease/(Increase) in other Non- Current Assets	-	-	-	566.00
	Decrease/(Increase) in other Current Assets	(7.67)	(5.75)	(2,118.91)	(1,338.51)
	Cash Generated from Operations	(188.12)	1,063.34	(16,069.20)	(10,786.13)
	Taxes Paid	(21.78)	(145.53)	(21.78)	(148.68)
	Net Cash from Operating Activities	(209.90)	917.80	(16,090.98)	(10,934.81)
(B) Cash Flow from Investing Activities					
	(Purchases)/Sale of Fixed Assets (Including refund of advances for booking of real Estate properties) (Net)	-	-	(907.25)	(807.96)
	(Purchases)/Sale of Investments (Net)	(24,475.50)	(10,242.50)	(1,104.50)	(274.42)
	Decrease/(Increase) in Fixed Deposits	6,650.00	870.00	(635.10)	870.00
	Interest Received	469.72	386.38	1,043.76	1,064.73
	Income From Investments	-	-	-	-
	Dividend Income	-	-	-	-
	Others	-	-	-	-
	Net Cash used in Investing Activities	(17,355.78)	(8,986.12)	(1,603.09)	852.34
(C) Cash flow from Financing Activities :					
	Repayment of Lease Liabilities and Interest thereon	-	-	-	-
	Proceeds from issue of Convertible Share Warrant	17,563.00	8,064.00	17,563.00	8,064.00
	Net Increase/(Decrease) in Short Term Borrowing	-	-	597.86	2,397.14
	Net (Increase)/Decrease in Loan Given	-	-	-	-
	Interest Paid during the year	(0.52)	(0.18)	(266.83)	(407.42)
	Interest Income	-	-	-	-
	Net Cash(used in)/from Financing Activities	17,562.48	8,063.82	17,894.03	10,053.71
	Net (Decrease)/Increase in Cash and Cash Equivalents	(3.19)	(4.50)	199.96	(28.76)
	Opening Balance of Cash and Cash Equivalents	6.50	11.00	44.68	73.44
	Closing Balance of Cash and Cash Equivalents	3.31	6.50	244.64	44.68

For Fedders Holding Limited

Director

Notes:

- 1 The above results were reviewed and recommended by the Audit Committee & approved by the Board of Directors at their respective meetings held on 14.11.2024. The statutory auditors have conducted a limited review of the above Financial Results.
- 2 Quarterly and half yearly comparative figures of standalone and consolidated unaudited financial statements for the Half year ending September 2023 are same as it taken from the published financial results of the half year ended Septmeber 2023.
- 3 The standalone and consolidated financial results have been prepared in accordance with the principles and procedures of Indian Accounting Standards ("Ind AS") as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act, 2013.
- 4 The Consolidated Audited Financial Statements of the company, its Subsidiary (group) have been prepared as per IND AS 110 "Consolidated Financial statements". The following entities have been considered in the Consolidated financial statements on the basis of audited financial statements.
1. IM+ Investments & Capitals Private Ltd – Wholly owned Subsidiary
2. Fedders Electric & Engineering Limited – Wholly owned Subsidiary
- 5 Company has allotted 20,20,000 number of equity share warrant on dated May 09th 2024, 44,45,000.00 number of equity share warrant on dated July 08th 2024, 30,25,000.00 number of equity share warrant on dated Aug 02nd 2024, pursuant to conversion of equal number of warrants convertible into equivalent number of equity share on receipt of balance amount of 75% against each warrant towards full and final subscription amount for conversion of same into equity shares.
- 6 During the quarter and year ended March 31st, 2024, the company has shifted its registered office from 72, Ground Floor, World Trade Center, Babar Road, Connaught Place, New Delhi - 110001 to C-15, RDC Rajnagar, Ghaziabad, Uttar Pradesh- 201001.

Consequently, CIN number of the company is also changed from CIN : L74140DL1991PLC340407 to CIN: L74140UP1991PLC201030. The approval of the Regional Director Northern for change in registered office is received on dated 12.04.2024.
- 7 The Provision for Income Tax has been made in accordance with the provision of Sec 115BAA of Income Tax Act 1961 for quarter and half year ended 30, Sep 2024.
- 8 There are no reportable operating segment.
- 9 On dated 22.04.2024, new convertible share warrant no.s 17,30,000.00 issued at 572 (including premium of Rs. 562 per share warrant) partly paid up 25% i.e. 143 per warrant. Further, Company has allotted 7,30,000.00 number of equity share warrant on dated July 25th 2024 pursuant to conversion of equal number of warrants convertible into equivalent number of equity share on receipt of balance amount of 75% against each warrant towards full and final subscription amount for conversion of same into equity shares.
- 10 The convertible share warrant holders does not have any voting right till conversion into equity shares
- 11 Previous period figures have been regrouped wherever necessary to conform to the current period classification.

Place : Ghaziabad
Date : 14.11.2024

For and on behalf of Board of Directors

For Fedders Holding Limited



Vishal Singhal
Whole Time Director
(DIN:03518795)



**CERTIFICATE BY CEO AND CFO UNDER REGULATION 33(2) OF SEBI (LISTING
OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

To,

The Board of Directors
Fedders Holding Limited
C-15, RDC, Raj Nagar,
Ghaziabad- 201001 (U.P.)

We have reviewed the Unaudited financial results for the second quarter & half year ended on 30th September, 2024 of Fedders Holding Limited and to the best of our knowledge and belief:

- i. These financial results do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
- ii. These statements together, present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

There are, to the best of our knowledge and belief, no transactions entered into by the Company during the year which are fraudulent, illegal or violate the Company's Code of Conduct.



Bijay Kumar Pathak
Chief Financial Officer
PAN: AFOPP1465K





Vishal Singhal
Whole Time Director
DIN: 03518795

Date: 14th November, 2024

Place: Uttar Pradesh