

**May 19, 2026****Head- Listing & Compliance****Metropolitan Stock Exchange of India Ltd. (MSEI),**

205(A), 2nd Floor,

Piramal Agastya Corporate Park,

Kamani Junction, LBS Road,

Kurla (West),

Mumbai – 400 070

**Subject: Outcome of Board Meeting held on May 19, 2026- Audited Financial Results for the quarter and Year ended March 31, 2026**

Dear Sir,

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, Board of Directors at their meeting held today, May 19, 2026 at the registered office of the Company inter alia have transacted the following items:

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, the Board considered and approved the audited financial results of the Company for the quarter and year ended March 31, 2026. Copies of the Audited Financial Results and Audit Report furnished by the Statutory Auditors of the Company are enclosed herewith along with the related declaration for an unmodified opinion for your reference and records:

The Board Meeting commenced at 03.00 p.m. and concluded at 03.30 p.m. The above information will also be hosted on the Company's website <https://www.iiel.co.in>.

We request you to kindly take note of the same.

Thanking You,

Yours sincerely,

**For Impala Industrial Enterprises Limited**

**Swapan Sarkar**  
Director  
DIN: 05149442



**Impala Industrial Enterprises Limited**

(CIN : L72100WB1988PLC281951)

21/7, Sahapur Colony, Ground Floor, Kolkata – 700 053

Email ID: impalaindustrial@yahoo.com, Website: iiel.co.in, Tel: +91 9163513015

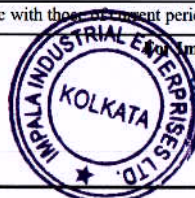
**AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026**

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-03-2026 (Audited)	31-12-2025 (Unaudited)	31-03-2025 (Audited)	31-03-2026 (Audited)	31-03-2025 (Audited)
<b>(Rs. in Lakhs)</b>						
<b>1</b>	<b>Income From Operations</b>					
	(a) Net Sales / Income from Operations (Net of Excise Duty)	-	-	-	-	21.835
	(b) Other Operating Income	9.372	9.535	6.347	37.793	23.694
	<b>Total Income from Operations</b>	<b>9.372</b>	<b>9.535</b>	<b>6.347</b>	<b>37.793</b>	<b>45.529</b>
<b>2</b>	<b>Expenses</b>					
	(a) Cost of materials consumed	-	-	-	-	-
	(b) Purchase of stock-in-trade	-	-	11.993	-	25.043
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	(11.993)	-	(3.213)
	(d) Employee benefits expense	0.525	3.269	3.085	12.166	16.716
	(e) Depreciation and amortisation expense	-	-	-	-	-
	(f) Other expenses	4.065	1.174	2.187	8.788	7.050
	<b>Total Expenses</b>	<b>4.591</b>	<b>4.443</b>	<b>5.271</b>	<b>20.954</b>	<b>45.595</b>
<b>3</b>	<b>Profit / (Loss) from Operations before other income, finance costs and exceptional items (1-2)</b>	<b>4.782</b>	<b>5.092</b>	<b>1.075</b>	<b>16.839</b>	<b>(0.066)</b>
4	Other Income	-	-	-	-	-
<b>5</b>	<b>Profit / (Loss) from ordinary activities before finance costs and exceptional items (3-4)</b>	<b>4.782</b>	<b>5.092</b>	<b>1.075</b>	<b>16.839</b>	<b>(0.066)</b>
6	Finance Costs	-	-	-	-	-
<b>7</b>	<b>Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5-6)</b>	<b>4.782</b>	<b>5.092</b>	<b>1.075</b>	<b>16.839</b>	<b>(0.066)</b>
8	Exceptional Items	-	-	-	-	-
<b>9</b>	<b>Profit / (Loss) from ordinary activities before tax (7-8)</b>	<b>4.782</b>	<b>5.092</b>	<b>1.075</b>	<b>16.839</b>	<b>(0.066)</b>
10	Tax Expense	5.093	-	-	5.093	-
<b>11</b>	<b>Net Profit / (Loss) from ordinary activities after tax (9-10)</b>	<b>(0.311)</b>	<b>5.092</b>	<b>1.075</b>	<b>11.746</b>	<b>(0.066)</b>
12	Extraordinary items (net of tax Rs. Nil Lakhs)	-	-	-	-	-
<b>13</b>	<b>Net Profit / (Loss) for the period (11-12)</b>	<b>(0.311)</b>	<b>5.092</b>	<b>1.075</b>	<b>11.746</b>	<b>(0.066)</b>
14	Share of Profit / (loss) of associates	-	-	-	-	-
15	Minority Interest	-	-	-	-	-
<b>16</b>	<b>Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13-14-15)</b>	<b>(0.311)</b>	<b>5.092</b>	<b>1.075</b>	<b>11.746</b>	<b>(0.066)</b>
17	Other Comprehensive Income	8.792	-	7.237	8.792	7.237
<b>18</b>	<b>Total Comprehensive Income</b>	<b>8.481</b>	<b>5.092</b>	<b>8.313</b>	<b>20.538</b>	<b>7.171</b>
<b>19</b>	<b>Paid-up Equity Share Capital (Face Value of Rs.10/- per Share)</b>	<b>1,100.040</b>	<b>1,100.040</b>	<b>1,100.040</b>	<b>1,100.040</b>	<b>1,100.040</b>
20	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-	-	25.749	18.578
<b>21.i</b>	<b>Earnings Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised)</b>					
	(a) Basic	-	0.05	0.01	0.11	-
	(b) Diluted	-	0.05	0.01	0.11	-
<b>21.ii</b>	<b>Earnings Per Share (after extraordinary items) (of Rs. 10/- each) (not annualised)</b>					
	(a) Basic	-	0.05	0.01	0.11	-
	(b) Diluted	-	0.05	0.01	0.11	-

**Notes:**

- The above audited standalone financial results for the quarter and year ended 31 March, 2026 were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 19th May, 2026.
- Figures for the quarter ended 31 March, 2026 and corresponding quarter ended in the previous year as reported in these standalone financial results are the balancing figures in respect of the full financial year and the published year-to-date figures up to the end of third quarter of the relevant financial year. Also the figures upto the end of third quarter had only been reviewed and not subjected to audit.
- The standalone financial results of the Company for the quarter and year ended 31st March, 2026 have been audited by the Statutory Auditors.
- The Statutory Auditors of the Company have conducted audit of these financial results in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and have issued Audit Report with unmodified opinion.
- Previous period/Year figures have been regrouped/reclassified to make them comparable with those of the current period/year.

Place: Kolkata  
Dated: 19th May, 2026



Impala Industrial Enterprises Limited

*Swapan Sarkar*  
Swapan Sarkar  
Director

DIN : 05149442

# Impala Industrial Enterprises Limited

(CIN : L72100WB1988PLC281951)

AUDITED STATEMENTS OF ASSETS AND LIABILITIES		(Rs. in Lakhs)	
Sr. No.	Particulars	As at 31-03-2026 Audited	As at 31-03-2025 Audited
<b>A)</b>	<b>Assets</b>		
1)	<b>Non Current Assets</b>		
	a) Fixed Assets	-	-
	b) Goodwill on consolidation	-	-
	c) Non-current investments	547.84	555.58
	d) Long term loans and advances	-	-
	e) Other Non current assets	2.77	5.11
	<b>Sub Total-Non Current Assets</b>	<b>550.61</b>	<b>560.69</b>
2)	<b>Current Assets</b>		
	a) Current Investments	-	-
	b) Inventories	273.45	273.45
	c) Trade receivables	-	-
	d) Cash and Cash equivalents	52.77	2.00
	e) Short term loans and advances	261.90	291.71
	f) Other current assets	9.25	19.25
	<b>Sub Total-Total Current Assets</b>	<b>597.37</b>	<b>586.41</b>
	<b>Total Assets</b>	<b>1,147.98</b>	<b>1,147.10</b>
<b>B)</b>	<b>Equity and Liabilities</b>		
1)	<b>Shareholders Fund</b>		
	a) Share Capital	1,100.04	1,100.04
	b) Reserves and Surplus	46.29	25.75
	<b>Sub Total- Shareholders Fund</b>	<b>1,146.33</b>	<b>1,125.79</b>
2)	<b>Non-Current Liabilities</b>		
	a) Long term borrowings	-	-
	b) Other Long term Liabilities	-	20.00
	c) Long term provisions	-	-
	<b>Sub Total- Non Current Liabilities</b>	<b>-</b>	<b>20.00</b>
3)	<b>Current Liabilities</b>		
	a) Short term borrowings	-	-
	b) Trade payables	-	-
	c) Other current Liabilities	0.33	1.31
	d) Other short term provisions	1.33	-
	<b>Sub Total-Current Liabilities</b>	<b>1.66</b>	<b>1.31</b>
	<b>Total - Equity and Liabilities</b>	<b>1,147.98</b>	<b>1,147.10</b>

For Impala Industrial Enterprises Limited



*Swapan Sarkar*

Swapan Sarkar  
Director  
DIN : 05149442

Place: Kolkata  
Dated: 19th May, 2026

**Impala Industrial Enterprises Limited**

(CIN : L72100WB1988PLC281951)

**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026**

Rs. In Lakh

PARTICULARS	Rs. In Lakh	
	As at 31 March, 2026	As at 31 March, 2025
<b>A. <u>Cash Flow from Operating Activities</u></b>		
Net Profit/(Loss) before tax	16.84	(0.07)
Add : Depreciation	-	-
Add: Interest Expenses	-	-
Add : Loss on sale of Investments	2.75	-
Less :Interest Income	(37.79)	(23.69)
<b>Operating Profit before Working Capital Changes</b>	<b>(18.20)</b>	<b>(23.76)</b>
Adjustment for :		
Non Current Financial Assets	-	-
Other Non Current Assets	-	-
Inventories	-	(3.21)
Trade Receivable	-	-
Other Current Assets	10.00	53.75
Loans and Advances	29.81	(57.07)
Trade payable and other Liabilities	-	-
Other Financial Liabilities	-	-
Other Current Liabilities	(0.98)	(0.02)
Other Non-Current Liabilities	(20.00)	-
<b>Net Cash inflow from/(outflow) from operating activities</b>	<b>0.63</b>	<b>(30.32)</b>
<b>B. <u>Cash Flow from Investing Activities</u></b>		
Sale Proceeds from Fixed Assets	-	-
Purchase of Investments	(38.48)	-
Sale Proceeds of Investments	52.25	-
Interest Received	37.79	23.69
Fixed Assets Purchase	-	-
Income Tax Paid	(1.42)	0.88
<b>Net Cash inflow from/(outflow) from Investing Activities</b>	<b>50.14</b>	<b>24.57</b>
<b>C. <u>Cash Flow from Financing Activities</u></b>		
Proceeds from Borrowing	-	-
Interest paid	-	-
Dividend Paid	-	-
<b>Net Cash inflow from/(outflow) from Financing Activities</b>	<b>-</b>	<b>-</b>
<b>Net Increase /(decrease) in cash and Cash Equivalents</b>	<b>50.78</b>	<b>(5.75)</b>
<b>Opening Cash and Cash Equivalents</b>		
Cash in Hand	0.86	4.76
Bank balances	1.14	2.98
<b>Total</b>	<b>2.00</b>	<b>7.74</b>
<b>Closing Cash and Cash Equivalents</b>		
Cash in Hand	0.25	0.86
Bank balances	52.53	1.14
<b>Total</b>	<b>52.78</b>	<b>2.00</b>

For Impala Industrial Enterprises Limited

Swapan Sarkar

Swapan Sarkar  
Director  
DIN : 05149442

Place: Kolkata

Dated: 19th May, 2026



Independent Auditor's Report (Unmodified Opinion) on Audited standalone Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

## **INDEPENDENT AUDITOR'S REPORT**

**TO THE BOARD OF DIRECTORS OF IMPALA INDUSTRIAL ENTERPRISES LIMITED**

### **Report on the audit of the Standalone Financial Results Opinion**

We have audited the accompanying standalone quarterly financial results of Impala Industrial Enterprises Limited for the quarter ended 31st March, 2026 (date of the quarter end) and the year to date results for the period from April 01, 2025 to March 31, 2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 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 and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended 31<sup>st</sup> March, 2026 as well as the year to date results for the period from April 01, 2025 to March 31, 2026.

### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our opinion is not modified in respect of this matter.

### **Management's Responsibilities for the Standalone Financial Results**

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim 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 profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other 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 of 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.





In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

#### **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone financial results 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 standalone 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 material misstatement of the standalone financial results, 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 standalone 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.

Place: Kolkata  
Date: 19.05.2026



For **Rajesh U Shah & Associates**  
Chartered Accountants

*Rajesh Shah*

**Rajesh Shah**

Proprietor

Membership Number: 056550

Firm Regn. No.: 327799E

UDIN: 26056550LEJCLB8336

**Date: 19/05/2026**

To,  
The Deputy Gen. Manager,  
Metropolitan Stock Exchange of India Ltd.  
205(A), 2<sup>nd</sup> Floor, Piramal Agastya Corporate Park,  
Kamani Junction, LBS Road,  
Kurla (West),  
Mumbai – 400 070

**Subject: Declaration confirming issuance of Audited Reports with ‘Unmodified Opinion’ on Standalone Financial Statement of Impala Industrial Enterprises Limited the Company for the financial year ended 31<sup>st</sup> March 2026.**

Pursuance to regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosure Requirements Regulation, 2015 (LODR). I, Swapan Sarkar, Director of the Company do hereby declare and confirm that Statutory Auditors of the Company i.e. M/s. Rajesh U Shah & Associates, Chartered Accountants have issued their Audit Report with Unmodified Opinion on the Standalone Financial Result Company for the financial year ended 31<sup>st</sup> March, 2026.

Kindly take the same on your record.

**For Impala Industrial Enterprises Limited**

*Swapan*



**Swapan Sarkar  
Director**

**DIN: 05149442**