

**IMEC/BSE/22/2021-22**

**August 12, 2021**

**To,**

**BSE Limited**

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

Dear Sir/Madam,

**Sub: Outcome of the Board Meeting dated August 12, 2021.**

In terms of Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulation'), we wish to inform that the Board of Directors of the Company has at its Meeting held today i.e. on Thursday, August 12, 2021 considered and approved the Un-audited Standalone and Consolidated Financial Results of the Company for the quarter ended June 30, 2021.

In terms of Regulation 33 of the Listing Regulations, we are enclosing herewith the Un-audited Standalone and Consolidated Financial Results of the Company for the quarter ended June 30, 2021 alongwith Limited Review Reports thereon issued by the Statutory Auditors of the Company.

The meeting commenced at 3: 30 p.m. and concluded on 5:00 p.m.

The aforesaid documents are also placed on the website of the Company at [www.imecservices.in](http://www.imecservices.in).

Kindly take the same on record.

Thank you.

Yours truly,

**For IMEC Services Limited**



**Parag Gupta**  
**Company Secretary**  
**M. No.: A50275**



Enclosed as above



**Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

**To The Board of Directors of IMEC Services Limited**

1. We have reviewed the accompanying Statement of Unaudited Financial Results of IMEC Services Limited ("the Company") for the Quarter ended June 30, 2021 ("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, including relevant circulars issued by the Securities and Exchange Board of India.
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('the Act') and other accounting principles generally accepted in India and is in compliance with presentation and disclosure requirements of Regulation 33 of SEBI(Listing Obligation and Disclosure Requirements) Regulations, 2015(as amended) including relevant circulars issued by the Securities and Exchange Board of India. Our responsibility is to issue a conclusion 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" issued by the Institute of Chartered Accountants of India. 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 Standard on Auditing specified under section 143(10) of the Act, 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 SEBI circular CIR/CFD/CMD1/44/2019 DATED 29 March 2019 issued by SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended to the extent applicable.

4. Based on our review conducted and procedures performed as stated in paragraph 3 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 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.

5. On the basis of review and to the best of our information and according to the explanations given to us, we would bring to notice matters highlighted in Emphasis of Matter paragraph.

Our conclusion is not qualified in respect of below said matters.

#### **Emphasis of Matter**

We draw attention to following matter:

- a) The Company has shown amount of Rs 69.30 Lacs as other advances recoverable in books which are outstanding for more than 365 days. As per information provided by the Management, discussion is going for settlement of amount and Management is of the opinion that amount will be recovered and therefore the Company has not made any provision on these advances.

**For SCAN & Co**  
**(Previously known as M.S. Singhatwadia & Co.)**  
Chartered Accountants  
Firm Reg. No.113954W



**CA Neel Khandelwal**  
Partner  
M. No. 181251

Place: Indore  
Date: August 12, 2021  
UDIN: 21181251AAAABH5267

**IMEC SERVICES LIMITED**

Regd. Off.: 611, Tulsiani Chambers, Nariman Point, Mumbai – 400 021

E-mail: investor@imecservices.in Website: www.imecservices.in

Phone No.: 022-22851303 Fax: 022-22823177

CIN: L74110MH1987PLC142326

**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2021**

	Particulars	Three Months Ended			(Rs. In Lacs)
		30.06.2021	31.03.2021	30.06.2020	Year Ended
		Unaudited	Audited	Unaudited	Audited
<b>1</b>	<b>Income</b>				
	Revenue from Operations	8.50	12.15	3.10	24.14
	Other Income	0.02	0.75	0.02	0.82
	<b>Total Income</b>	<b>8.52</b>	<b>12.90</b>	<b>3.12</b>	<b>24.96</b>
<b>2</b>	<b>EXPENSES :-</b>				
	(a) Purchases of stock-in-trade	-	-	-	-
	(b) Employee benefits expenses	4.57	4.83	2.35	16.49
	(c) Finance costs	-	-	0.01	0.02
	(d) Depreciation and amortisation expenses	-	-	-	-
	(e) Other expenses	3.94	8.51	3.66	30.17
	<b>Total Expenses (a to e)</b>	<b>8.51</b>	<b>13.34</b>	<b>6.02</b>	<b>46.68</b>
<b>3</b>	<b>Profit/(Loss) from operations before exceptional items and tax (1-2)</b>	<b>0.01</b>	<b>(0.44)</b>	<b>(2.90)</b>	<b>(21.72)</b>
<b>4</b>	<b>Exceptional items</b>	-	-	-	-
<b>5</b>	<b>Profit/(Loss) before tax (3-4)</b>	<b>0.01</b>	<b>(0.44)</b>	<b>(2.90)</b>	<b>(21.72)</b>
<b>6</b>	<b>Tax expense :</b>				
	(a) Current Tax	-	-	-	-
	(b) Deferred Tax	-	0.04	-	0.04
	<b>Total Tax Expense (a+b)</b>	-	<b>0.04</b>	-	<b>0.04</b>
<b>7</b>	<b>Net Profit/(Loss) for the period (5-6)</b>	<b>0.01</b>	<b>(0.48)</b>	<b>(2.90)</b>	<b>(21.76)</b>
<b>8</b>	<b>Other Comprehensive Income/(Loss)</b>				
<b>(A)</b>	<b>Items that will not be reclassified to profit or loss</b>				
	(i) Re-measurement Gains/(Loss) on defined benefit plans	-	(0.15)	-	(0.15)
	(ii) Deferred Tax (Assets)/Liabilities on above	-	0.04	-	0.04
	(iii) Net (Loss)/Gain on FVTOCI Equity securities	-	-	-	-
	(iv) Deferred Tax (Assets)/Liabilities on above	-	-	-	-
<b>(B)</b>	<b>Items that will be reclassified to Profit or Loss</b>	-	-	-	-
<b>9</b>	<b>Total Comprehensive Income for the period (comprising Profit Loss and other comprehensive income for the period) (7+8)</b>	<b>0.01</b>	<b>(0.59)</b>	<b>(2.90)</b>	<b>(21.87)</b>
<b>10</b>	<b>Paid-up equity share capital(face value of the Share Rs 10/-each)</b>	<b>5,001.28</b>	<b>5,001.28</b>	<b>5,001.28</b>	<b>5,001.28</b>
<b>11</b>	<b>Reserve excluding Revaluation Reserves</b>				<b>(4842.86)</b>
<b>12</b>	<b>Basic /Diluted Earnings Per Share (Not annualised)</b>				
	<b>(1) Basic (in Rs.)</b>	<b>0.00</b>	<b>(0.00)</b>	<b>(0.01)</b>	<b>(0.04)</b>
	<b>(2) Diluted (in Rs.)</b>	<b>0.00</b>	<b>(0.00)</b>	<b>(0.01)</b>	<b>(0.04)</b>



## Notes to the Standalone Financial Results

1. The above Un-Audited Standalone Financial Results for the quarter ended June 30, 2021 were reviewed by the Audit Committee at its meeting held on August 12, 2021 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 above referred entire Income from Operations of the Company as specified in the Un-Audited Standalone Financial Results for the quarter ended June 30, 2021 are from its new line of business consequent upon the change of name and objects of the Company.
4. The Board of Directors of the Company at its meeting held on June 30, 2021 subject to the requisite approvals as may be required had approved the reduction of Subscribed and Fully paid-up Equity Share Capital of the Company from Rs.49,99,57,010/- consisting of 49,99,57,01 fully paid up Equity Shares of Rs.10/- (Rupees Ten Only), to the extent not exceeding Rs. 1,90,00,000/- divided into 19,00,000 Equity Shares of Rs.10/- each. This reduction is amount to 96.20% of the paid up equity share capital of the Company. The Company has received in-principle approval/observation letter on the Scheme from the Stock Exchange i.e. BSE Limited. Now the Company is in process of seeking others requisite approvals.
5. The figures of previous period/ year have been regrouped/ re-arranged wherever necessary to correspond with current period's classification/ disclosure.

Place: Indore  
Date: August 12, 2021

For IMEC Services Limited

*Negendra Singh*  
Negendra Singh  
Director  
DIN: 07756704





**Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

**To The Board of Directors of IMEC Services Limited**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of IMEC Services Limited ("the Company") and its subsidiary (the Company and its subsidiary together referred to as "the Group") for the Quarter ended June 30, 2021 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulations, 2015 as amended, including relevant circulars issued by the Securities and Exchange Board of India.
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 Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under the Section 133 of the Companies Act 2013('the Act') and other accounting principles generally accepted in India and is in compliance with presentation and disclosure requirements of Regulation 33 of SEBI(Listing Obligation and Disclosure Requirements) Regulations, 2015(as amended) including relevant circulars issued by the Securities and Exchange Board of 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" issued by the Institute of Chartered Accountants of India. 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 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 SEBI circular CIR/CFD/CMD1/44/2019 DATED 29 March 2019 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 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.





6. On the basis of review and to the best of our information and according to the explanations given to us, we would bring to notice matters highlighted in Emphasis of Matter paragraph.

Our conclusion is not qualified in respect of below said matters.

**Emphasis of Matters:**

We draw your attention to the following matters:

- **In respect of Company's subsidiary RSAL Steel Private Limited (RSPL) -** The Hon'able National Company Law Tribunal ("NCLT"), Mumbai Bench, admitted petition for initiation of Corporate Insolvency Process ("CIRP") u/s 7 of Insolvency and Bankruptcy Code, 2016 ("the Code") filed by Dena Bank(now Bank of Baroda), one of the financial creditors of the Company's subsidiary; vide order no. CP 2985 (IB) / MB/ 2018 dated September 3, 2019 ("Insolvency Commencement date") and appointed an Interim Resolution Professional ("IRP") to manage affairs of the Company's subsidiary in accordance with the provision of the Code. The Committee of Creditors ("COC") of the Company's subsidiary, in its meeting confirmed IRP as Resolution Professional ("RP") for the Company's subsidiary. In view of pendency of the CIRP the management of affairs of Company's subsidiary and powers of Board of Directors of Company's subsidiary are now vested with RP. By the order of NCLT a moratorium shall have effect from the date of order till the completion of the corporate insolvency resolution process or until Bench approves the resolution plan under sub- section (1) of Section 31 of I&B Code or passes an order for the liquidation of the Company under section 33 of I&B Code, as the case may be.  
With respect to the CIRP proceedings of the company, the Resolution Plan duly approved by the Committee of Creditors of Company has been filed before Hon'ble NCLT, Mumbai Bench and the same is pending adjudication. The CIRP Cost incurred by the Company during the Quarter ended on June 30 2021 amounts to Rs.10.30. lacs which are recorded in the books.
- The Financial Statements are prepared on going concern basis, however the Group has incurred losses, its liabilities exceeded total assets and its net worth has been fully eroded. In view of the continuing default in payment of dues, certain lenders have sent notices /letters recalling their loans given and called upon the Company's subsidiary to pay entire dues and other liability and Corporate Insolvency Process against the Company's subsidiary is in process. Since the CIRP is currently in progress, as per the Code, it is required that the Company's subsidiary be managed as a going concern basis. However there exists material uncertainty about the Company's subsidiary ability to continue as going concern since the Resolution Plan is already approved by Committee of Creditors and thereafter by NCLT. The appropriateness of preparation of financial results on going concern basis is critically dependent upon outcome of CIRP as specified in the Code.
- The Company' Subsidiary had undertaken certain Capital project in the earlier years which is yet to be executed however due to insufficient funds, accounts of Company turned Non-performing Assets by banks and no new tie-ups of funds these projects have been stuck with an uncertainty of completion. The Company has not made full assessments of impairment on this Capital Work in Progress as required by Ind AS 36 on Impairment of Assets.



- The Company' Subsidiary has not made provision for interest payable on term loans and working capital loans due to banks from March 31, 2018. The Banks have classified loans given to the Subsidiary company as Non-Performing Asset (NPA). As the company is in CIRP process the amount of interest due could not be accurately ascertained and therefore cannot be quantified.
- As on June 30, 2021 the Company Subsidiary has not paid Salary to its employees amounting to Rs. 250.32 Lacs, Ex-gratia Rs. 14.29 lacs, LTA Rs. 7.77 lacs and leave encashment Rs.33.94 lacs, provision for same has been done in books of accounts.
- As on June 30, 2021 the Company Subsidiary has not paid bonus to its employees for the year 2018-19, 19-20 and 20-21 amounting to Rs. 32.05 Lacs, provision for same has been done in books of accounts.
- As on June 30, 2021 the Company Subsidiary has not deposited EPF amounting to Rs. 27.69 Lacs.
- The Company has shown amount of Rs 69.29Lacs as other advances recoverable in books which are outstanding for more than 365 days. As per information provided by the Management, discussion is going for settlement of amount and Management is of the opinion that amount will be recovered and therefore the Company has not made any provision on these advances.

Our opinion is not qualified in respect of below said matters.

**Place: Indore**  
**Date: August 12,2021**  
**UDIN: 21181251AAAABI4592**

**For SCAN & Co**  
**(Previously known as M.S. Singhatwadia&Co.)**  
 Chartered Accountants  
 Firm Reg. No.113954W



**CA Neel Khandelwal**  
 Partner  
 M. No. 181251



**IMEC SERVICES LIMITED**

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CIN: L74110MH1987PLC142326

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2021				
	Particulars	Three Months Ended		Rs. In Lacs
		30.06.2021	31.03.2021	Year Ended
		Unaudited	Audited	30.06.2020 31.03.2021
<b>1</b>	<b>Income</b>			
	Revenue from Operations	587.31	443.97	32.96
	Other Income	1.35	167.83	3.37
	<b>Total Income</b>	<b>588.66</b>	<b>611.80</b>	<b>36.33</b>
<b>2</b>	<b>Expenses</b>			
	(a) Cost of materials consumed	-	-	5.20
	(b) Purchases of stock-in-trade	102.80	58.11	154.50
	(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	4.53	-	(1.37)
	(d) Employee benefit expenses	134.17	174.12	586.17
	(e) Finance costs	40.79	38.31	154.29
	(f) Depreciation and amortisation expenses	44.24	48.63	197.66
	(g) Other expenses	404.18	478.72	1,100.89
	<b>Total Expenses (a to g)</b>	<b>730.71</b>	<b>797.89</b>	<b>382.89</b>
<b>3</b>	<b>Profit/(Loss) from operations before exceptional items and tax (1-2)</b>	<b>(142.05)</b>	<b>(186.09)</b>	<b>(346.56)</b>
<b>4</b>	<b>Exceptional items</b>	<b>10.31</b>	<b>7.79</b>	<b>57.07</b>
<b>5</b>	<b>Profit/(Loss) before tax (3-4)</b>	<b>(152.36)</b>	<b>(193.88)</b>	<b>(346.56)</b>
<b>6</b>	<b>Tax expense</b>			
	(a) Current Tax	-	-	-
	(b) Deferred Tax	-	0.04	0.04
	(c) Income tax for earlier year	-	0.71	0.71
	<b>Total Tax Expense (a to c)</b>	<b>-</b>	<b>0.75</b>	<b>0.75</b>
<b>7</b>	<b>Net Profit/(Loss) for the period (5-6)</b>	<b>(152.36)</b>	<b>(194.63)</b>	<b>(346.56)</b>
<b>8</b>	<b>Other Comprehensive Income/(Loss)</b>			
<b>(A)</b>	<b>Items that will not be reclassified to Profit or Loss</b>			
	(i) Re-measurement Gains/(Losses) on defined benefit plans	-	9.54	9.54
	(ii) Deferred Tax (Assets)/Liabilities on above	-	0.04	0.04
	(iii) Net (loss)/gain on FVTOCI Equity securities	-	-	-
	(iv) Deferred Tax (Assets)/Liabilities on above	-	-	-
<b>(B)</b>	<b>Items that will be reclassified to Profit or Loss</b>	-	-	-
<b>9</b>	<b>Total Comprehensive Income for the period (comprising Profit /Loss and other comprehensive Income for the Period) (7+8)</b>	<b>(152.36)</b>	<b>(185.05)</b>	<b>(346.56)</b>
<b>10</b>	<b>Profit /(Loss) for the year attributable to:</b>			
	(a) Owner of the company	(152.36)	(194.63)	(346.56)
	(b) Non Controlling Interest	-	-	-
	<b>Other Comprehensive Income/(Loss) for the period attributable to:</b>			
	(a) Owner of the company	-	9.58	9.58
	(b) Non Controlling Interest	-	-	-
	<b>Total Comprehensive Income/(Loss) for the Period attributable to:</b>			
	(a) Owner of the company	(152.36)	(185.05)	(346.56)
	(b) Non Controlling Interest	-	-	-
<b>11</b>	<b>Paid-up equity share capital (face value of the Share Rs 10/- each)</b>	<b>5,001.28</b>	<b>5,001.28</b>	<b>5,001.28</b>
<b>12</b>	<b>Reserve excluding Revaluation Reserves</b>			<b>(34,931.33)</b>
<b>13</b>	<b>Basic /Diluted Earnings Per Share (Not annualised)</b>			
	(1) Basic (in Rs.)	(0.30)	(0.39)	(0.69)
	(2) Diluted (in Rs.)	(0.30)	(0.39)	(0.69)



## Notes to the Consolidated Financial Results

1. The above Un-Audited Consolidated Financial Results for the quarter ended June 30, 2021 were reviewed by the Audit Committee at its meeting held on August 12, 2021 and approved by the Board of Directors at the meeting held on that date. The Statutory Auditors of the Company have carried out the 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. In respect of Company's Subsidiary RSAL Steel Private Limited (RSPL), The National Company Law Tribunal ("NCLT"), Mumbai Bench, admitted petition for initiation of Corporate Insolvency Process ("CIRP") u/s 7 of Insolvency and Bankruptcy Code, 2016 ("the Code") filed by Dena Bank (since merged with Bank of Baroda), one of the financial creditors of RSPL; vide order no. CP 2985 (IB) / MB/ 2018 dated September 3, 2019 ("Insolvency Commencement date"). Mr. R.K. Girdhar, IP registration No. IBBI/IPA-003/IP-N00048/2017-18/10396 was appointed Interim Resolution Professional ("IRP") to manage affairs of the Company in accordance with the provision of the Code. The Committee of Creditors ("COC") of RSPL, in its meeting confirmed IRP as Resolution Professional ("RP") for RSPL. In view of pendency of the CIRP the management of affairs of Company and power of Board of Directors are now vested with RP. By the order of NCLT a moratorium shall have effect from the date of order till the completion of the corporate insolvency resolution process or until Bench approves the resolution plan under sub-section (1) of Section 31 of I&B Code or passes an order for the liquidation of the Company under section 33 of I&B Code, as the case may be. With respect to the CIRP proceedings of the subsidiary company, the Resolution Plan duly approved by the Committee of Creditors has been filed before Hon'ble NCLT Mumbai Bench and the same is pending adjudication.
4. The Company's Subsidiary has not recognised Interest Payable on borrowings from Banks after March 31, 2018 as the account of RSPL with banks are classified as NPA.
5. RSPL has incurred losses, its liabilities exceeded total assets and its net worth has been fully eroded. In view of the continuing default in payment of dues, certain lenders have sent notices /letters recalling their loans given and called upon the Company's subsidiary to pay entire dues and other liability and Corporate Insolvency Process against the Company's subsidiary is in process. Since the CIRP is currently in progress, as per the Code, it is required that the Company's subsidiary be managed as a going concern basis.

The future prospects of the Company's subsidiary would be determined on the completion of CIRP. Hence in the view of above facts and continuing operations of the Company, the financial results have been prepared on going concern basis. This matter has accordingly been referred by auditors in their review report as "Emphasis of Matter".
6. The figures of previous period/ year have been regrouped/ re-arranged wherever necessary to correspond with current period's classification/ disclosure.



7. With the enforcement of the Companies (Amendment) Act, 2017 and the notification issued by the Government of India, Ministry of Corporate Affairs (MCA) dated May 7, 2018 the definition of Subsidiary is changed; hence RSAL Steel Private Limited (RSPL) had ceased to be "wholly owned subsidiary" of the Company but will continue to be a "subsidiary" of the Company with effect from May 7, 2018.

For IMEC Services Limited

Place: Indore  
Date: August 12, 2021

*Negendra Singh*  
Negendra Singh  
Director  
DIN: 07756704

