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Akanksha Power and Infrastructure Ltd.

CIN: U40104MH2008PTC184149

MSME: UDYAM-MH-23-0014661

Date: 10/06/2024

To,

National Stock Exchange of India Limited

Exchange Plaza, C - 1, Block - G, Bandra Kurla Complex, Bandra (East), Mumbai – 400 051

Scrip Symbol – AKANKSHA

Sub: Outcome of Board Meeting held on Monday June 10, 2024.

<u>Ref: Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure</u> <u>Requirements) Regulations, 2015.</u>

Dear Sir/Madam,

With respect to captioned subject matter, we would like to inform you that, Board of Directors of the Company at its meeting held today i.e., Monday June 10, 2024 has inter alia considered and approved following:

1. Approved Audited Financial Results (Standalone and Consolidated) of the Company for the half year and year ended on March 31, 2024, along with the Report of Auditors thereon pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"). Same is enclosed herewith.

Pursuant to Regulation 33(3)(d) of SEBI LODR Regulations, we hereby declare that the statutory auditors have issued audit report with unmodified opinion(s) on the financial results of the Company for the half year and ended March 31, 2024.

- 2. Approved Appointment of M/s. J P R S & Co., Chartered Accountants, as Internal Auditor of the Company for financial year 2024-25.
- 3. Approved Appointment of M/s. Shobha Ambure, Practicing Company Secretary, as Secretarial Auditor of the Company for financial year 2024-25.

The Board Meeting commenced at 10:16 a.m. and concluded at 8 p.m.

Kindly take the same on record.

Yours faithfully,

For Akanksha Power and Infrastructure Limited



Hariom Kushawaha Company Secretary & Compliance Officer Mem. No. 68173







Díleep & Prithvi

CHARTERED ACCOUNTANTS

Independent Auditor's Report on Audited Standalone Financial Results of Akanksha Power and Infrastructure Limited for the Half year and year ended March 31, 2024 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To, The Board of Directors of Akanksha Power and Infrastructure Limited.

Report on the Audit of the Standalone Annual Financial Results Opinion

We have audited the accompanying Standalone Financial Results of Akanksha Power and Infrastructure Limited ("the company") for the half year ended March 31, 2024, and the year to date results for the period April 1, 2023 to March 31, 2024, attached herewith, being submitted by the Company pursuant to the requirements 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, the aforesaid standalone financial results:

- 1. are presented in accordance with the requirements of Regulation 33 of Listing Regulations in this regard; and
- 2. gives a true and fair view in conformity with the recognition and measurement principles laid down in applicable Accounting Standards and other accounting principles generally accepted in India, of the net profit and the other financial information for the half year ended as well as year ended March 31, 2024.

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 SAs are further described in the "Auditor's Responsibilities for the Audit of the Standalone Annual 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 statements under



Office No. 54 / 55 / 56, 3rd Floor, Dahanukar Bldg., 480, Kalbadevi Road, Mumbai - 400 002. • Tel.: +91-22- 3507 8029 / 2207 1185 / 4003 1184 E-mail : contact@dileepprithvi.com the provisions of the Act, and the Rules there under, 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 audit opinion on the standalone annual financial results.

Management's and Board of Directors' Responsibilities for the Standalone Annual Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit/loss and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual 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 annual financial results, the Management and 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 is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone annual 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 annual 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 annual 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. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and 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 appropriateness of this assumption. 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 standalone annual 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 annual financial results, including the disclosures, and whether the standalone

annual 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.

Other Matters

The Standalone Financial Statement include the results for the half year ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the Quarter year ended June 30, 2023 of the current financial year prepared by us.

For Dileep & Prithvi Chartered Accountants Firm Reg. No.122290W



(Partner) M. No.139559 UDIN: 24139559BKABYR3746

Date: 10.06.2024 Place: Mumbai

AKANKSHA POWER AND INFRASTRUCTURE LIMITED

Balance Sheet as at March 31, 2024

AK	AKANKSHA (Rs. in Lakhs)				
	PARTICULARS	NOTE S	As at March 31, 2024	As at March 31, 2023	
A)	EQUITY AND LIABILITIES				
1	Shareholders' Funds				
(a)	Share Capital	2	1,851.85	181.50	
(b)	Reserves & Surplus	2	2,657.44	1,414.43	
	I		4,509.30	1,595.93	
2	Non Current Liabilities		,		
(a)	Long Term Borrowings	3	74.04	105.33	
(b)	Deferred Tax Liabilities (Net)	4	24.92	14.65	
(c)	Other Long Term Liabilities	5	633.57	633.57	
(d)	Long Term Provisions	6	13.55	10.55	
. /			746.08	764.10	
3	Current Liabilities				
(a)	Short Term Borrowings	7	1,373.02	1,422.35	
(b)	Trade Payables	8	,	,	
	(A) Outstanding dues of micro enterprises		0.0.0		
	and small enterprises: and		82.06	-	
	(B) Total outstanding dues of creditors other				
	than micro enterprises and small enterprises		575.64	612.15	
(-)	Other Current Liabilities	9	125.82	208.91	
(c)	Short Term Provisions	10			
(d)	Short Term Provisions	10	274.90	159.20	
			2,431.43	2,402.61	
D)	Total		7,686.81	4,762.64	
B)	ASSETS				
1	Non Current Assets				
(a)	Property, Plant and Equipment and Intangible	11			
	Assets				
	(I) Property, Plant and Equipment		1 200 50	0.47.40	
	(i) Tangible Asset		1,398.79	847.40	
	(ii) Intangible Assets		-	-	
	(III) Capital Work-in-Progress		-	251.01	
	(IV) Intangible assets under development		85.91	25.67	
			1,484.70	1,124.08	
		10	505.10	200 72	
(b)	Non-Current Investment	12	525.13	289.72	
(c)	Deferred Tax Assets (Net)	10	-	-	
(d)	Long Term Loans and Advances	13	77.64	39.70	
(e)	Other Non Current Assets	14	-	5.44	
			602.77	334.86	
2	Current Assets	1-	• • • • • •		
(a)	Trade Receivables	15	2,809.58	1,640.50	
(b)	Current Investments	16	1,000.00	-	
(c)	Cash and Cash equivalents	17	82.03	417.05	
(d)	Inventories	18	917.55	872.99	
(e)	Short-Term Loans and Advances	19	616.41	267.91	
(f)	Other Current Assets	20	173.77	105.26	
			5,599.35	3,303.71	
	Total		7,686.81	4,762.64	

Significant Accounting policies 1 0.00

The accompanying Notes to accounts are an integral part of Financial Statements.

For Dileep & Prithvi

Chartered Accountants Firm Reg. No.: 122290W

PANKAJ JAYANTIL AL JAIN Digitally signed by PANKAJ JAYANTILAL JAIN Date: 2024.06.10 19:43:41 +05'30'

Pankaj Jain Partner M No. 139559

Place : Mumbai Date :10.06.2024

For and on behalf of the Board Akanksha Power And Infrastructure Limited CIN:U40104MH2008PLC184149

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BIPIN BIHAR Á ional, BIPIN BIDATI DASMOHAP ATRA Bipin B Dasmohapatra

(Managing Director) DIN 01844092

HARIOM RAGHURAJ KUSHAWAHA

Hariom R. Kushawaha (Company Secretary)

CHAITALI BIPIN DASMOHAPAT RAMONAPAT RAMON Chaitali B. Dasmohapatra (Director & CFO) DIN 07206677

> Place : Nashik Date :10.06.2024



AKANKSHA POWER AND INFRASTRUCTURE LIMITED

Statement of Profit and Loss For the year ended March 31, 2024

AKAN	Statement of Profit and Loss For	the year	r ended March 31, 2024	4 (Rs. in Lakhs)	
			For the year ended on		
	PARTICULARS	Note	31-03-2024	31-03-2023	
1	Revenue From Operations	21	5,325.66		
2	Other Income	22	92.36		
			5 410 02	4 (4 4 0 2	
	Total Income (1+2)		5,418.03	4,644.02	
3	Expenditure				
(a)	Raw Material Consumption	23	2,850.19	3,463.26	
(b)	Change in inventories of finished goods, work in	24	217.80	-493.50	
	progress and stock in trade Employee Benefit Expenses	25	1,390.76	872.36	
(c) (d)	Finance Cost	25	1,390.70		
(u) (e)	Depreciation and Amortisation Expenses	20	55.91		
(f)	Other Expenses	28	341.81		
4	Total Expenditure 3(a) to 3(f)		5,041.77		
		[
5	Profit/(Loss) Before Exceptional & extraordinary items & Tax (2-4)		376.26	404.29	
6	Exceptional and Extra-ordinary items			8.27	
0	Exceptional and Extra-ordinary items		-	0.27	
	Prior Period Items		-	8.27	
7	Profit/(Loss) Before Tax (5-6)		376.26	396.02	
8	Tax Expense:				
(a)	Tax Expense for Current Year		90.88	104.16	
(b)	Short/(Excess) Provision of Earlier Year		8.99	8.78	
(c)	Deferred Tax	4	10.27	-0.64	
	Net Current Tax Expenses		110.13	112.30	
7	Profit/(Loss) for the Year (7-8)		266.13	283.72	
8	Earning per equity share: (Face Value `10)				
	(1) Basic		1.82	2.23	
	(2) Diluted	1 1	1.82	2.23	
	Significant Accounting policies	1			
	The accompanying Notes to accounts are an integral part of	of Financi	al Statements.		
	For Dileep & Prithvi		d on behalf of the Boar		
	Chartered Accountants	Akanksha Power And Infrastructure Limited			
	Firm Reg. No.: 122290W	CIN:U4	40104MH2008PLC184	149	
	PANKAJ Digitally signed by PANKAJ JAYANTILAL JAN JAYANTILAL JAN Date: 2020.06.1019:44.13	BIPIN BIH	I Elipsity signed by BEPN EINAGE DACADEMINATION DISC CONF. OFFEnnonel. DISC CONF. OFFEnnonel.	CHAITALI BIPIN	
	Pankaj Jain	DASMOH ATRA	IAP prostilication 202101, cm/Maharuntun, science 20210, cm/Maharu	CHAITALI BIPIN DASMOHAPAT RA	
	Partner	Bipin B	Dasmohapatra	Chaitali B. Dasmohapatra	
	M No. 139559		ging Director) 844092	(Director & CFO) DIN 07206677	
	Place : Mumbai	HARIOM	Digitally signed by HARDER RADIALINA RELEASEMENTS		
	Date :10.06.2024	RAGHURA KUSHAW			
			R. Kushawaha	Place : Nasik	
		(Compa	any Secretary)	Date :10.06.2024	

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AKANKSHA POWER AND INFRASTRUCTURE LIMITED

Cash Flow Statement for the year ended March 31, 2024

AKANKSHA (Rs. in L For the year ended				
PARTICULARS	-	31-03-2024	31-03-2023	
A) Cash Flow From Operating Activities :				
Net Profit before tax		376.26	396.0	
Adjustment for :				
Depreciation and amortization		55.91	25.5	
Interest Paid		185.30	126.9	
Profit /(Loss) on sale of Property Plant and Ec		-	-3.8	
Operating profit before working capital ch	anges	617.47	548.5	
Changes in Working Capital				
(Increase)/Decrease in Trade Receivables		-1,169.08	617.0	
(Increase)/Decrease in Inventory		-44.56	-587.7	
(Increase)/Decrease in Short Term Investment		-1,000.00	0.07	
(Increase)/Decrease in Short Term Loans & A	dvances	-348.50	-267.9	
(Increase)/Decrease in Other Current Assets (Increase)/Decrease in Other Non Current Ass	uata.	-68.51	-32.3	
Increase/(Decrease) in Trade Payables	els	5.44 45.55	2.8	
Increase/(Decrease) in Trade Payables	25	-83.09	18.2 70.5	
Increase/(Decrease) in Short Term Provisions.		-83.09	134.4	
Increase/(Decrease) in Short Term Provisions	cic	3.00	134.4	
increase/(Decrease) in Long Term Trovisions		-2,544.06	- 34. 4	
Cash generated from operations		-1,926.59	514.1	
Taxes on Income		110.13	112.3	
Net cash flow from operating activities	А	-2,036.72	401.8	
B) Cash Flow From Investing Activities :		2,000.72	10110	
Net Purchase of Fixed Assets including of CW	/IP	-416.52	-701.2	
Increase/(Decrease) in Non Current Investmer		-235.41	-46.1	
Net Cash Flow from Investing Activities	В	-651.93	-747.3	
C) Cash Flow From Financing Activities :				
Proceeds from Issue of Share Capital		2,647.24	-	
Increase/(Decrease) in Short Term Borrowing	s	-49.33	547.9	
Increase/(Decrease) in Long Term Borrowings	5	-31.29	-75.3	
Increase/(Decrease) in Other Long Term Liab	ilities	-	-65.7	
Increase/(Decrease) in Deferred Tax		10.27	-0.6	
Interest Paid		-185.30	-126.95	
Share Money Pending Allotment		-	-	
Increase/(Decrease) in Long Term Loans and	Advances	-37.94	415.1	
Net cash flow from financing activities	С	2,353.65	694.4	
Net Increase/(Decrease) In Cash & Cash E	quivalents A+B+C	-335.00	348.8	
Cash equivalents at the begining of the year		417.05	68.1	
Cash equivalents at the end of the year		82.03	417.0	
Component of Cash and Cash equivalents		76.60	115.0	
Cash on hand Balance With banks		76.69	115.2	
Other Bank Balance		5.34	301.8	
Total	-		417.0	
Totai		82.03 0.00	<u>417.0</u> 0.0	
For Dileep & Prithvi			o.c	
Chartered Accountants	Akanksha	Power And Infrast		
Firm Reg. No.: 122290W	тканкуна	CIN:U40104MH		
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JAYANTILAL JAIN 40530	BIPIN BIHARI DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN DASMOHAN	DASMOHAPA	4211 A2F00B1F2498DC6687A00539514 TD87803566871A5_cmcCHAITALL880N	
Pankaj Jain	AIRA DASMONAPATRA Date: 2024.06.10.19.02.32 +05.30*	RA	Date: 2024.06.10 18:58:10 +05'30'	
Partner	Bipin B Dasmohapatra		B. Dasmohapatı	
1 No. 139559	(Managing Director)		ctor & CFO)	
	DIN 01844092	DIN 07206	0//	
	Dy sport by NAIDAN DO AND			
Date :10.06.2024			Dises NT	
Data 10 06 2024 RAGHURAJ			Place : Nasi Date :10.06.202	



Díleep & Príthví

CHARTERED ACCOUNTANTS

Independent Auditor's Report on Audited Consolidated Financial Results of Akanksha Power and Infrastructure Limited for the Half year and year ended March 31, 2024 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,

The Board of Directors of Akanksha Power and Infrastructure Limited.

Report on the Audit of the Consolidated Annual Financial Results Opinion

We have audited the accompanying Consolidated Financial Results of Akanksha Power and Infrastructure Limited ("the company") for the half year ended March 31, 2024, and the year to date results for the period April 1, 2023 to March 31, 2024, attached herewith, being submitted by the Company pursuant to the requirements 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, the aforesaid Consolidated financial results:

- are presented in accordance with the requirements of Regulation 33 of Listing Regulations in this regard; and
- 2. gives a true and fair view in conformity with the recognition and measurement principles laid down in applicable Accounting Standards and other accounting principles generally accepted in India, of the net profit and the other financial information for the half year ended as well as year ended March 31, 2024.

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 SAs are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Annual 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 statements under the provisions of the Act, and the Rules there under, 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 audit opinion on the Consolidated annual financial results.

Management's and Board of Directors' Responsibilities for the Consolidated Annual Financial Results

These Consolidated annual financial results have been prepared on the basis of the Consolidated annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these Consolidated annual financial results that give a true and fair view of the net profit/loss and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated annual financial results, the Management and 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 is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of Consolidated Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated annual 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 Consolidated annual 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 Consolidated annual 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. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the Consolidated financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and 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 appropriateness of this assumption. 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 Consolidated annual 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 Consolidated annual financial results, including the disclosures, and whether the

Consolidated annual 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.

Other Matters

The Consolidated Financial Statement include the results for the half year ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the Quarter year ended June 30, 2023 for the Standalone Financial Statements and between the audited figures in respect of the full financial year and unpublished year to date figures of the Subsidiary Company which is audited by Statutory Auditor of Subsidiary Company.

For Dileep & Prithvi Chartered Accountants Firm Reg. No.122290W

Pankaj J Jain (Partner) M. No.139559 UDIN: 24139559BKABYT7676

Date: 10.06.2024 Place: Mumbai



AKANKSHA

AKANKSHA POWER AND INFRASTRUCTURE LIMITED

Consolidated Balance Sheet as at March 31, 2024

AH	AKANKSHA (Rs. in Lakhs)				
	PARTICULARS	NOTE S	As at March 31, 2024	As at March 31, 2023	
A)	EQUITY AND LIABILITIES				
1	Shareholders' Funds				
(a)	Share Capital	2	1,851.85	181.50	
(b)	Reserves & Surplus	2	2,671.88	1,414.43	
			4,523.73	1,595.93	
2	Minority Interest		13.02	-	
3	Non Current Liabilities				
(a)	Long Term Borrowings	3	74.04	105.33	
(b)	Deferred Tax Liabilities (Net)	4	24.91	14.65	
(c)	Other Long Term Liabilities	5	633.57	633.57	
(d)	Long Term Provisions	6	13.55	10.55	
(u)		0	746.08	764.10	
4	Current Liabilities		/40.00	/04.10	
(a)	Short Term Borrowings	7	1,373.53	1,422.35	
· · /	e	8	1,5/5.55	1,422.55	
(b)	Trade Payables	0			
	(A) Outstanding dues of micro enterprises and small enterprises: and		82.06	-	
	(B) Total outstanding dues of creditors other		591.64	612.15	
	than micro enterprises and small enterprises				
(c)	Other Current Liabilities	9	128.88	208.91	
(d)	Short Term Provisions	10	303.16	159.20	
			2,479.27	2,402.61	
	Total		7,762.09	4,762.64	
B)	ASSETS				
1	Non Current Assets				
(a)	Property, Plant and Equipment and Intangible	11			
(a)	Assets	11			
	(I) Property, Plant and Equipment				
	(i) Tangible Asset		1,405.88	847.40	
	(ii) Intangible Assets		-	-	
	(III) Capital Work-in-Progress		-	251.01	
	(IV) Intangible assets under development		85.91	25.67	
			1,491.79	1,124.08	
(b)	Non-Current Investment	12	524.73	289.72	
(c)	Deferred Tax Assets (Net)		-	-	
(d)	Long Term Loans and Advances	13	78.64	39.70	
(e)	Other Non Current Assets	14	-	5.44	
			603.37	334.86	
2	Current Assets				
(a)	Trade Receivables	15	3,049.36	1,640.50	
(b)	Current Investments	16	1,000.00	-	
(c)	Cash and Cash equivalents	17	89.27	417.05	
(d)	Inventories	18	974.42	872.99	
(e)	Short-Term Loans and Advances	19	366.59	267.91	
(f)	Other Current Assets	20	187.29	105.26	
			5,666.93	3,303.71	
	Total		7,762.09	4,762.64	
	1000		.,	.,	

Significant Accounting policies

The accompanying Notes to accounts are an integral part of Financial Statements.

For Dileep & Prithvi Chartered Accountants Firm Reg. No.: 122290W

PANKAJ JAYANTILAL JAIN JAYANTILAL JAIN Date: 2024.06.10 19:46:38 +05'30'

Pankaj Jain Partner M No. 139559

Place : Mumbai Date : 10.06.2024 For and on behalf of the Board Akanksha Power & Infrastructure Private Limited CIN:U40104MH2008PLC184149

BIPIN BIHARI DASMOHAP ATRA Bipin B Dasmohapatra

1

(Managing Director) DIN 01844092

HARIOM RAGHURAJ KUSHAWAHA Hariom R. Kushawaha

(Company Secretary)



Chaitali B. Dasmohapatra (Director & CFO) DIN 07206677

> Place : Nashik Date : 10.06.2024

AKANKSHA

AKANKSHA POWER AND INFRASTRUCTURE LIMITED

Consolidated Statement of Profit and Loss For the year ended March 31, 2024

PARTICULARS Note For the year ended on 1 Revenue From Operations 21 $5.653.13$ $4.609.44$ Other Income 22 92.71 34.58 Total Income (1+2) 22 92.71 34.58 (a) Raw Material Consumption 23 $3.036.55$ $3.463.26$ (b) progress and stock in trade 24 196.75 -493.50 (c) Employee Benefit Expenses 25 $1.476.44$ 872.36 (d) Finance Cost 28 380.41 245.10 4 Total Expenditure 3(a) to 3(f) $5.333.33$ $4.239.73$ 7 Profit/Loss) Before Exceptional & extraordinary items $ 8.27$ 7 Profit/Loss) Before Tax (5-6) 412.51 396.62 8 Tax Expense 101.70 104.12 9 Profit/Loss) Provision of Earlier Year 4 10.13 9 Profit/Loss) Before Tax (5-6) 412.51 396.62 8 Tax Expenses 101.70	AKAN	NKSHA			(Rs. in Lakhs)	
Image: Section of the sectio		PARTICULARS		For the year ended on		
2 Other Income 22 92.71 34.58 Total Income (1+2) 5,745.84 4,644.02 3 Expenditure 5,745.84 4,644.02 (a) Raw Material Consumption 23 3,036.55 3,463.26 (b) progress and stock in trade 24 196.75 -493.50 (c) Employee Benefit Expenses 25 1,476.44 872.36 (c) Employee Benefit Expenses 25 1,476.44 872.36 (c) Depreciation and Amortisation Expenses 27 35.761 25.57 (f) Other Expenses 27 35.33 4,239.73 4 Total Expenditure 3(a) to 3(f) 5 5 Profit/(Loss) Before Exceptional & extraordinary items 412.51 404.29 6 Exceptional and Extra-ordinary items - 8.27 7 Proift/(Loss) Before Tax (5-6) 412.51 396.02 8 Tax Expense 101.70 104.16 10 State Expense 101.70 104.16 1		TAKITCULAKS	INOLE	31/03/2024	31/03/2023	
Total Income (1+2) $5,745.84$ $4,644.02$ 3Expenditure23 $3,036.55$ $3,463.26$ (a)Raw Material Consumption23 $3,036.55$ $3,463.26$ (b)Change in inventories of finished goods, work in progress and stock in trade24 196.75 -493.50 (c)Employee Benefit Expenses25 $1,476.44$ 872.36 (d)Finance Cost26 185.56 126.95 (e)Depreciation and Amortisation Expenses27 57.61 25.57 (d)Finance Cost28 380.41 245.10 4Total Expenditure 3(a) to 3(f)5 5333.33 4229.73 5Profit/(Loss) Before Exceptional & extraordinary items 412.51 4004.29 ξ Tax (2-4) $ -$ 6Exceptional and Extra-ordinary items $ 8.27$ 7Profit/(Loss) Before Tax (5-6) $ -$ 8Tax Expense: Tax Expense: Deferred Tax 101.70 104.16 (b)Short/(Excess) Provision of Earlier Year Deferred Tax 4 10.13 -0.64 9Profit/(Loss) for the Year (7-8) 291.68 283.72 10Minority's Share 11.50 $-$ 11Pre-Acquisition Profit 13.25 $-$ 12Profit/(Loss) of the group (9-10-11) 266.93 283.72 13Earning per equity share: (Face Value `10) (1) Basic 2.00 2.23	1	Revenue From Operations	21	5,653.13	4,609.44	
3 Expenditure 23 3,036.55 3,463.26 (a) Raw Material Consumption 23 3,036.55 3,463.26 (b) progress and stock in trade 24 196.75 -493.50 (c) Employce Benefit Expenses 25 1,476.44 872.36 (d) Finance Cost 26 185.56 126.95 (e) Depreciation and Amortisation Expenses 27 57.61 225.97 (f) Other Expenses 28 380.41 245.10 4 Total Expenditure 3(a) to 3(f) 5 5 6 8 Tax (2-4) - - - 6 Exceptional and Extra-ordinary items 412.51 404.29 7 Profit/(Loss) Before Tax (5-6) - 8.27 7 Profit/(Loss) Before Tax (5-6) 412.51 396.02 8 Tax Expense for Current Year 101.70 104.16 (a) Tax Expenses for Current Year 8.99 8.78 (c) Deferred Tax 4<	2	Other Income	22	92.71	34.58	
(a)Raw Material Consumption23 $3,036.55$ $3,463.26$ Change in inventories of finished goods, work in progress and stock in trade24 196.75 -493.50 (c)Employce Benefit Expenses25 $1,476.44$ 872.36 (d)Finance Cost26 185.56 126.95 (e)Depreciation and Amortisation Expenses27 57.61 25.57 (f)Other Expenses28 380.41 245.10 4Total Expenditure 3(a) to 3(f)5 $57.33.33$ 4239.73 6Exceptional and Extra-ordinary items412.51 404.29 6Exceptional and Extra-ordinary items $ 8.27$ 7Profit/(Loss) Before Exceptional & extraordinary items $ 8.27$ 7Profit/(Loss) Before Tax (5-6) 412.51 396.02 8Tax Expense: Tax Expenses for Current Year 101.70 104.16 (a)Tax Expenses 21.68 283.72 10Minority's Share 11.50 $-$ 11Pre-Acquisition Profit 13.25 $-$ 12Profit/(Loss) of the group (9-10-11) 266.93 283.72 8Earning per equity share: (Face Value `10) (1) Basic 2.00 2.23		Total Income (1+2)		5,745.84	4,644.02	
Change in inventories of finished goods, work in progress and stock in trade24196.75.493.50(c)Employee Benefit Expenses251,476.44872.36(d)Finance Cost261885.56126.95(e)Depreciation and Amortisation Expenses2757.6125.57(f)Other Expenses28380.41245.104Total Expenditure 3(a) to 3(f)555Profit/(Loss) Before Exceptional & extraordinary items412.51404.296Exceptional and Extra-ordinary items412.51404.297Profit/(Loss) Before Tax (5-6)412.51396.028Tax Expense:101.70104.16(b)Short/(Excess) Provision of Earlier Year410.130Profit/(Loss) for the Year (7-8)291.68283.7210Minority's Share11.50-11Pre-Acquisition Profit13.25-12Profit/(Loss) of the group (9-10-11)266.93283.728Earning per equity share: (Face Value ` 10) (1) Basic2.002.23	3	Expenditure				
(b)progress and stock in trade24196.75 -495.30 (c)Employee Benefit Expenses25 $1,476.44$ 872.36 (d)Finance Cost26 185.56 126.95 (e)Depreciation and Amortisation Expenses27 57.61 225.77 (f)Other Expenses28 380.41 245.10 4Total Expenditure 3(a) to 3(f) 533.33 $4.239.73$ 5Profit/(Loss) Before Exceptional & extraordinary items 412.51 404.29 6Exceptional and Extra-ordinary items 412.51 404.29 7Profit/(Loss) Before Tax (5-6) 412.51 396.02 8Tax Expense: 101.70 104.16 (c)Short/(Excess) Provision of Earlier Year 8.99 8.78 (c)Deferred Tax 4 10.13 -0.64 9Profit/(Loss) for the Year (7-8) 291.68 283.72 10Minority's Share 11.50 $-$ 11Pre-Acquisition Profit 13.25 $-$ 12Profit/(Loss) of the group (9-10-11) 266.93 283.72 8Earning per equity share: (Face Value ` 10) (1) Basic 2.00 2.23	(a)	1	23	3,036.55	3,463.26	
(d) Finance Cost 26 185.56 126.95 Depreciation and Amortisation Expenses 27 57.61 225.77 Other Expenses Total Expenditure 3(a) to 3(f) 5333.33 4.239.73 Frofit/(Loss) Before Exceptional & extraordinary items 412.51 404.29 Exceptional and Extra-ordinary items 412.51 404.29 Frior Period Items - 8.27 Profit/(Loss) Before Tax (5-6) 412.51 396.02 8 Tax Expense: - 8.27 7 Profit/(Loss) Before Tax (5-6) 412.51 396.02 8 Tax Expense for Current Year 8.99 8.78 10 Short/(Excess) Provision of Earlier Year 8.99 8.78 10 Deferred Tax 4 10.13 -0.64 11 Pre-Acquisition Profit 13.25 - 12 Profit/(Loss) of the group (9-10-11) 266.93 283.72 8 Earning per equity share: (Face Value ` 10) 2.00 2.23	(b)		24	196.75	-493.50	
(e) Depreciation and Amortisation Expenses 27 57.61 25.57 Other Expenses Total Expenditure 3(a) to 3(f) Total Expenditure 3(a) to 3(f) 5 5 5 5 5 5 7 7 7 7 7 9 7 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 1 4 4 4 4 1 1 4 4 1 1 4 4 1 1 4 4 1 1 1 <td>(c)</td> <td></td> <td></td> <td>,</td> <td></td>	(c)			,		
(f) Other Expenses 28 380.41 245.10 4 Total Expenditure 3(a) to 3(f) 5 380.41 245.10 5 Profit/(Loss) Before Exceptional & extraordinary items 412.51 404.29 6 Exceptional and Extra-ordinary items 412.51 404.29 6 Exceptional and Extra-ordinary items - 8.27 7 Profit/(Loss) Before Tax (5-6) 412.51 396.02 8 Tax Expense: - 8.27 7 Profit/(Loss) Before Tax (5-6) 412.51 396.02 8 Tax Expense: - 8.27 9 Profit/(Loss) Provision of Earlier Year - 8.99 10 Short/(Excess) Provision of Earlier Year 4 10.13 -0.64 10 Net Current Tax Expenses 112.08 112.30 - 9 Profit/(Loss) for the Year (7-8) 291.68 283.72 - 10 Minority's Share 11.50 - - 11 Pre-Acquisition Profit 13.25 - - 12 Profit/(Loss) of the group (9-10-11)	(d)					
4 Total Expenditure 3(a) to 3(f) 5,333,33 4,239,73 5 Profit/(Loss) Before Exceptional & extraordinary items & Tax (2-4) 412.51 404.29 6 Exceptional and Extra-ordinary items 412.51 404.29 6 Exceptional and Extra-ordinary items - 8.27 7 Profit/(Loss) Before Tax (5-6) 412.51 396.02 8 Tax Expense: Tax Expense: Tax Expense for Current Year 101.70 104.16 (b) Short/(Excess) Provision of Earlier Year 8.99 8.78 (c) Deferred Tax 4 10.13 -0.64 Net Current Tax Expenses 110.13 -0.64 - 9 Profit/(Loss) for the Year (7-8) 291.68 283.72 10 Minority's Share 11.50 - 11 Pre-Acquisition Profit 13.25 - 12 Profit/(Loss) of the group (9-10-11) 266.93 283.72 8 Earning per equity share: (Face Value ` 10) (1) Basic 2.00 2.23	(e)		- '			
Profit/(Loss) Before Exceptional & extraordinary items & Tax (2-4)412.51404.296Exceptional and Extra-ordinary items-8.279Prior Period Items-8.277Profit/(Loss) Before Tax (5-6)412.51396.028Tax Expense: Tax Expense for Current Year101.70104.16(b)Short/(Excess) Provision of Earlier Year8.998.78(c)Deferred Tax410.13-0.64Net Current Tax Expenses112.082112.309Profit/(Loss) for the Year (7-8)291.68283.7210Minority's Share11.50-11Pre-Acquisition Profit13.25-12Profit/(Loss) of the group (9-10-11)266.93283.728Earning per equity share: (Face Value ' 10) (1) Basic2.002.23	(f)	-	28			
5 & Tax (2-4) 412.51 404.29 6 Exceptional and Extra-ordinary items - 8.27 Prior Period Items - 8.27 7 Profit/(Loss) Before Tax (5-6) 412.51 396.02 8 Tax Expense: - 101.70 104.16 (a) Tax Expense for Current Year 101.70 104.16 (b) Short/(Excess) Provision of Earlier Year 8.99 8.78 (c) Deferred Tax 4 10.13 -0.64 Net Current Tax Expenses 291.68 283.72 10 Minority's Share 11.50 - 11 Pre-Acquisition Profit 13.25 - 12 Profit/(Loss) of the group (9-10-11) 266.93 283.72 8 Earning per equity share: (Face Value ` 10) 2.00 2.23	4	Total Expenditure 3(a) to 3(f)		5,333.33	4,239.73	
5 & Tax (2-4) 412.51 404.29 6 Exceptional and Extra-ordinary items - 8.27 Prior Period Items - 8.27 7 Profit/(Loss) Before Tax (5-6) 412.51 396.02 8 Tax Expense: - 101.70 104.16 (a) Tax Expense for Current Year 101.70 104.16 (b) Short/(Excess) Provision of Earlier Year 8.99 8.78 (c) Deferred Tax 4 10.13 -0.64 Net Current Tax Expenses 291.68 283.72 10 Minority's Share 11.50 - 11 Pre-Acquisition Profit 13.25 - 12 Profit/(Loss) of the group (9-10-11) 266.93 283.72 8 Earning per equity share: (Face Value ` 10) 2.00 2.23						
Image: Constraint of the second sec	5			412.51	404.29	
Prior Period Items - 8.27 Profit/(Loss) Before Tax (5-6) 412.51 396.02 8 Tax Expense: 101.70 104.16 (a) Tax Expense for Current Year 8.99 8.78 (b) Short/(Excess) Provision of Earlier Year 4 101.70 104.16 (b) Short/(Excess) Provision of Earlier Year 4 10.13 -0.64 Net Current Tax Expenses 4 10.13 -0.64 Net Current Tax Expenses 291.68 283.72 10 Minority's Share 11.50 - 11 Pre-Acquisition Profit 13.25 - 12 Profit/(Loss) of the group (9-10-11) 266.93 283.72 8 Earning per equity share: (Face Value ` 10) 2.00 2.23						
7 Profit/(Loss) Before Tax (5-6) 412.51 396.02 8 Tax Expense: Tax Expense for Current Year 101.70 104.16 (a) Tax Expense for Current Year 8.99 8.78 (b) Short/(Excess) Provision of Earlier Year 4 101.30 -0.64 (c) Deferred Tax 4 10.13 -0.64 Net Current Tax Expenses 4 10.13 -0.64 9 Profit/(Loss) for the Year (7-8) 291.68 283.72 10 Minority's Share 11.50 - 11 Pre-Acquisition Profit 13.25 - 12 Profit/(Loss) of the group (9-10-11) 266.93 283.72 8 Earning per equity share: (Face Value ` 10) (1) Basic 2.00 2.23	6	Exceptional and Extra-ordinary items		-	8.27	
8Tax Expense: Tax Expense for Current Year Short/(Excess) Provision of Earlier Year Deferred Tax Net Current Tax Expenses101.70 4104.16 8.999Profit/(Loss) for the Year (7-8)410.13 120.82-0.64 112.309Profit/(Loss) for the Year (7-8)291.68283.7210Minority's Share11.50 13.25-11Pre-Acquisition Profit13.25 		Prior Period Items		-	8.27	
(a) Tax Expense for Current Year 101.70 104.16 (b) Short/(Excess) Provision of Earlier Year 8.99 8.78 (c) Deferred Tax 4 10.13 -0.64 Net Current Tax Expenses 4 10.13 -0.64 9 Profit/(Loss) for the Year (7-8) 291.68 283.72 10 Minority's Share 11.50 - 11 Pre-Acquisition Profit 13.25 - 12 Profit/(Loss) of the group (9-10-11) 266.93 283.72 8 Earning per equity share: (Face Value `10) 2.00 2.23	7	Profit/(Loss) Before Tax (5-6)		412.51	396.02	
(a) Tax Expense for Current Year 101.70 104.16 (b) Short/(Excess) Provision of Earlier Year 8.99 8.78 (c) Deferred Tax 4 10.13 -0.64 Net Current Tax Expenses 4 10.13 -0.64 9 Profit/(Loss) for the Year (7-8) 291.68 283.72 10 Minority's Share 11.50 - 11 Pre-Acquisition Profit 13.25 - 12 Profit/(Loss) of the group (9-10-11) 266.93 283.72 8 Earning per equity share: (Face Value `10) 2.00 2.23	8	Tax Expense:				
(b) Short/(Excess) Provision of Earlier Year 4 8.99 8.78 (c) Deferred Tax 4 10.13 -0.64 Net Current Tax Expenses 4 120.82 112.30 9 Profit/(Loss) for the Year (7-8) 291.68 283.72 10 Minority's Share 11.50 - 11 Pre-Acquisition Profit 13.25 - 12 Profit/(Loss) of the group (9-10-11) 266.93 283.72 8 Earning per equity share: (Face Value ` 10) 2.00 2.23				101.70	104.16	
(c) Deferred Tax Net Current Tax Expenses 4 10.13 120.82 -0.64 120.82 9 Profit/(Loss) for the Year (7-8) 291.68 283.72 10 Minority's Share 11.50 - 11 Pre-Acquisition Profit 13.25 - 12 Profit/(Loss) of the group (9-10-11) 266.93 283.72 8 Earning per equity share: (Face Value ` 10) (1) Basic 2.00 2.23	• • •			8.99	8.78	
Net Current Tax Expenses 120.82 112.30 9 Profit/(Loss) for the Year (7-8) 291.68 283.72 10 Minority's Share 11.50 - 11 Pre-Acquisition Profit 13.25 - 12 Profit/(Loss) of the group (9-10-11) 266.93 283.72 8 Earning per equity share: (Face Value ` 10) (1) Basic 2.00 2.23			4	10.13	-0.64	
10Minority's Share11.5011Pre-Acquisition Profit13.2512Profit/(Loss) of the group (9-10-11)266.938Earning per equity share: (Face Value ` 10) (1) Basic2.002.23		Net Current Tax Expenses		120.82	112.30	
11Pre-Acquisition Profit13.2512Profit/(Loss) of the group (9-10-11)266.93283.728Earning per equity share: (Face Value ` 10) (1) Basic2.002.23	9	Profit/(Loss) for the Year (7-8)		291.68	283.72	
Image:	10	Minority's Share		11.50	-	
8 Earning per equity share: (Face Value ` 10) (1) Basic 2.00 2.23	11	Pre-Acquisition Profit		13.25	-	
(1) Basic 2.00 2.23	12	Profit/(Loss) of the group (9-10-11)		266.93	283.72	
(1) Basic 2.00 2.23	Q	Earning per equity share: (Eaco Value à 10)				
	0			2.00	2.23	
		(1) Daste (2) Diluted		2.00	2.23	

Significant Accounting policies

The accompanying Notes to accounts are an integral part of Financial Statements.

For Dileep & Prithvi Chartered Accountants

Firm Reg. No.: 122290W

PANKAJ JAYANTILAL JAIN JAYANTILAL JAIN Date: 2024.06.10 19:46:56 +05'30'

Pankaj Jain Partner M No. 139559

Place : Mumbai Date : 10.06.2024 For and on behalf of the Board Akanksha Power & Infrastructure Limited CIN:U40104MH2008PLC184149

BIPIN BIHARI	Digitally signed by BIPIN BIHARI DAGMCHAPATRA DNC cuR, on Personal, postalCoden42200, int-Michaentra
DASMOHAP ATRA	din Managaratan Macalika antoni ABSPB2478110686F1 div Baccc ABFE709407743721AD264 AS9690394478C6605, cm BPN BHARD DASDMAPATRA Date: 2024.06.10.1901.02.+05307

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Bipin B Dasmohapatra (Managing Director) DIN 01844092

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RAGHURAJ	di-Makandrina, antablandari - 640 241207800478A8613041 386400A67901100A018A64470164668001
KUSHAWAHA	10.04778, www.0400000 80.004080. 10.0290100.045 Date: 2020-06.10 19-05.14 +01787
11 · D	17 1 1

Hariom R. Kushawaha (Company Secretary)



Chaitali B. Dasmohapatra (Director & CFO) DIN 07206677

> Place : Nasik Date : 10.06.2024



AKANKSHA POWER AND INFRASTRUCTURE LIMITED

Cash Flow Statement for the year ended March 31, 2024

BADWOTT ADD	For the ve	(Rs. in Lakhs) For the year ended		
PARTICULARS	F	31/03/2024	31/03/2023	
A) Cash Flow From Operating Activities :				
Net Profit before tax		412.51	396.0	
Adjustment for :				
Depreciation and amortization		57.61	25.5	
Interest Paid		185.56	126.9	
Profit /(Loss) on sale of Property Plant and Equipment		-	-3.8	
Operating profit before working capital changes		655.68	548.5	
Changes in Working Capital				
(Increase)/Decrease in Trade Receivables		-1,405.97	617.0	
(Increase)/Decrease in Inventory		-101.43	-587.7	
(Increase)/Decrease in Short Term Investments		-1,000.00		
(Increase)/Decrease in Short Term Loans & Advances		-368.10	-267.9	
(Increase)/Decrease in Other Current Assets		-79.81	-32.3	
(Increase)/Decrease in Other Non Current Assets		5.44	2.8	
Increase/(Decrease) in Trade Payables		60.58	18.2	
Increase/(Decrease) in Other Current Liabilities		-81.42	70.5	
Increase/(Decrease) in Short Term Provisions, etc		140.03	134.4	
Increase/(Decrease) in Long Term Provisions		3.00	10.5	
		-2,827.68	-34.4	
Cash generated from operations		-2,172.00	514.1	
Taxes on Income		120.82	112.3	
Net cash flow from operating activities	А	-2,292.82	401.8	
B) Cash Flow From Investing Activities :				
Net Purchase of Fixed Assets including of CWIP		-424.82	-701.2	
Increase/(Decrease) in Non Current Investments		-235.41	-46.1	
Net Cash Flow from Investing Activities	В	-660.23	-747.3	
C) Cash Flow From Financing Activities :		000120	,,,,,	
Proceeds from Issue of Share Capital		2,647.24	-	
Increase/(Decrease) in Short Term Borrowings		222.83	547.9	
Increase/(Decrease) in Long Term Borrowings		-31.29	-75.3	
Increase/(Decrease) in Other Long Term Liabilities		51.25	-65.7	
Increase/(Decrease) in Deferred Tax		10.13	-0.6	
Interest Paid		-185.56	-126.9	
Share Money Pending Allotment		-	120.9	
Increase/(Decrease) in Long Term Loans and Advances		-38.14	415.1	
Net cash flow from financing activities	С	2,625.22	694. 4	
Net Increase/(Decrease) In Cash & Cash Equivalents	A+B+C	-327.84	348.8	
Cash equivalents at the begining of the year	AIDIC	417.13	68.1	
Cash equivalents at the end of the year		89.27	417.0	
		09.27	41/.0	
Component of Cash and Cash equivalents Cash on hand		77.05	115 1	
		77.95	115.2	
Balance With banks		11.32	301.8	
Other Bank Balance		-		
Total		89.27	417.0	

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For Dileep & Prithvi Chartered Accountants

Firm Reg. No.: 122290W

PANKAJ JAYANTILAL JAIN JAYANTILAL JAIN Date: 2024.06.10 19:47:13 +05'30'

Pankaj Jain Partner M No. 139559

Place : Mumbai Date : 10.06.2024



Bipin B Dasmohapatra (Managing Director) DIN 01844092

HARIOM RAGHURAJ KUSHAWAHA

Hariom R. Kushawaha (Company Secretary) For and on behalf of the Board Akanksha Power & Infrastructure Limited CIN:U40104MH2008PLC184149

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CHAITALI BIPIN DASMOHAPAT DASMOHAPAT RA

Chaitali B. Dasmohapatra (Director & CFO) DIN 07206677

> Place : Nasik Date : 10.06.2024