



Regd.Off.: 87/4 MIDC Satpur,
Nashik – 422007, Maharashtra,
India

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Akanksha Power and Infrastructure Ltd.

CIN: U40104MH2008PLC184149

MSME: UDYAM-MH-23-0014661

To,
National Stock Exchange of India Limited

Date: 11/07/2025

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

Scrip Symbol – AKANKSHA

Sub: Reply to exchange's query dated July 06, 2025 pursuant to quick result submitted to Exchange

Dear Sir/Madam,

This is with reference to your e-mail dated 6th July 2025 please find our responses to the queries raised on the financial results submitted for the year ended **31st March 2025**

YOUR QUERY:

1. Machine-Readable Form / Legible Copy of Financial Results not submitted

Response:

Please find enclosed with this letter the machine-readable Financial Results files as required.

YOUR QUERY:

2. Financial results submitted in XBRL with discrepancies – EPS figures mismatch between PDF and XBRL (Standalone & Consolidated)

Response:

We acknowledge the EPS mismatch between the PDF and XBRL filings, which has been corrected. Revised XBRL instance documents have been prepared and will be promptly filed via NEAPS to ensure alignment.

Kindly take the same on record.

Yours faithfully,

For **Akanksha Power and Infrastructure Limited**

BIPIN BIHARI
DASMOHAPATRA
RA

BIPIN BIHARI DASMOHAPATRA

DIN: 01844092

Managing Director

Encl: As above

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Branch Office: PO - Khaira, Dist.- Balasore, Odisha - 756048



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Emirates International Accreditation Centre
035-CB-QMS
ISO 9001:2015
Certificate No. **20DQHJ62**



Dileep & 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, 2025 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, 2025**, and the year to date results for the period **April 1, 2024 to March 31, 2025**, 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, 2025.

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 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.



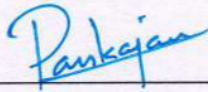
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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, 2025 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 half year ended September 30, 2024 of the current financial year prepared by us.

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



Pankaj J Jain
(Partner)
M. No.139559
UDIN: 25139559BMKUXB9168



Date: 04th June, 2025
Place: Mumbai

**AKANKSHA POWER AND INFRASTRUCTURE LIMITED**

Standalone Balance Sheet as at March 31, 2025

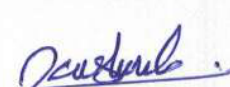
(Rs. in Lakhs)

PARTICULARS		NOTES	As at March 31, 2025	As at March 31, 2024
A)	EQUITY AND LIABILITIES			
1	Shareholders' Funds			
(a)	Share Capital	2	1,958.05	1,851.85
(b)	Money Received against Share Warrants		138.60	-
(c)	Reserves & Surplus	2	4,505.99	2,657.45
			6,602.65	4,509.31
2	Non Current Liabilities			
(a)	Long Term Borrowings	3	149.69	74.04
(b)	Deferred Tax Liabilities (Net)	4	25.01	24.92
(c)	Other Long Term Liabilities	5	586.72	633.57
(d)	Long Term Provisions	6	25.85	13.55
			787.27	746.08
3	Current Liabilities			
(a)	Short Term Borrowings	7	2,527.19	1,373.02
(b)	Trade Payables	8		
	(A) Outstanding dues of micro enterprises and small enterprises: and		757.85	82.06
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		385.93	575.64
(c)	Other Current Liabilities	9	239.98	125.81
(d)	Short Term Provisions	10	258.36	274.90
			4,169.31	2,431.42
	Total		11,559.20	7,686.81
B)	ASSETS			
1	Non Current Assets			
(a)	Property, Plant and Equipment and Intangible Assets	11		
	(I) Property, Plant and Equipment			
	(i) Tangible Asset		1,526.55	1,398.79
	(ii) Intangible Assets		21.44	-
	(III) Capital Work-in-Progress		351.12	-
	(IV) Intangible assets under development		60.24	85.91
			1,959.36	1,484.70
(b)	Non-Current Investment	12	1,389.70	525.13
(c)	Deferred Tax Assets (Net)		-	-
(d)	Long Term Loans and Advances	13	122.22	77.64
(e)	Other Non Current Assets	14	-	-
			1,511.91	602.77
2	Current Assets			
(a)	Trade Receivables	15	3,990.63	2,809.58
(b)	Current Investments	16	1,000.00	1,000.00
(c)	Cash and Cash equivalents	17	878.32	82.03
(d)	Inventories	18	1,282.11	917.55
(e)	Short-Term Loans and Advances	19	798.43	616.41
(f)	Other Current Assets	20	138.41	173.77
			8,087.90	5,599.35
	Total		11,559.20	7,686.81

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

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


Bipin B Das Mohapatra
(Managing Director)
DIN 01844092


Hariom R. Kushawaha
(Company Secretary)

Place : Nashik
Date :04.06.2025





AKANKSHA POWER AND INFRASTRUCTURE LIMITED
Statement of Standalone Profit and Loss For the year ended March 31, 2025

(Rs. in Lakhs except EPS)

PARTICULARS	Notes	For the half year ended			For the year ended on	
		31-03-2025	30-09-2024	31-03-2024	31-03-2025	31-03-2024
		(Audited)	(Un-audited)	(Audited)	(Audited)	(Audited)
1 Revenue From Operations	21	5,242.56	2,526.24	3,340.47	7,768.80	5,325.66
2 Other Income	22	85.95	75.13	44.13	161.08	92.36
Total Income (1+2)		5,328.52	2,601.37	3,384.60	7,929.88	5,418.03
3 Expenditure						
(a) Raw Material Consumption	23	3,723.77	822.26	1,675.80	4,546.03	2,850.19
(b) Change in inventories of finished goods, work in progress and stock in trade	24	-487.73	228.07	231.93	-259.65	217.80
(c) Employee Benefit Expenses	25	1,170.29	1,013.32	870.44	2,183.61	1,390.76
(d) Finance Cost	26	179.18	93.94	109.82	273.12	185.30
(e) Depreciation and Amortisation Expenses	27	52.84	46.36	38.47	99.20	55.91
(f) Other Expenses	28	292.49	197.75	198.29	490.23	341.80
Total Expenditure 3(a) to 3(f)		4,930.83	2,401.70	3,124.75	7,332.54	5,041.76
5 Profit/(Loss) Before Exceptional & extraordinary items & Tax (2-4)		397.68	199.66	259.85	597.35	376.27
6 Exceptional and Extra-ordinary items		3.86	-	-	3.86	-
Prior Period Items		3.86	-	-	3.86	-
7 Profit/(Loss) Before Tax (5-6)		393.82	199.66	259.85	593.49	376.27
8 Tax Expense:						
(a) Tax Expense for Current Year		113.08	41.21	61.58	154.29	90.88
(b) Short/(Excess) Provision of Earlier Year		-0.04	10.64	-	10.60	8.99
(c) Deferred Tax	4	-1.50	1.59	5.54	0.09	10.27
Net Current Tax Expenses		111.54	53.44	67.12	164.98	110.13
7 Profit/(Loss) for the Year (7-8)		282.29	146.22	192.73	428.51	266.14
8 Earning per equity share: (Face Value ` 10)						
(1) Basic		1.50	0.79	1.20	2.29	1.82
(2) Diluted		1.50	0.79	1.20	2.29	1.82

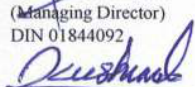
Significant Accounting policies

1

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

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


Bipin B Das Mohapatra
(Managing Director)
DIN 01844092


Hariom R. Kushawaha
(Company Secretary)



Place : Nashik
Date :04.06.2025



AKANKSHA POWER AND INFRASTRUCTURE LIMITED
Standalone Cash Flow Statement for the year ended March 31, 2025

(Rs. in Lakhs)

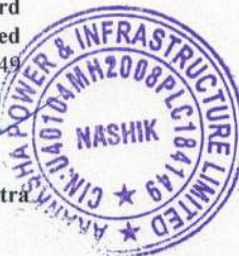
PARTICULARS	For the year ended	
	31-03-2025	31-03-2024
A) Cash Flow From Operating Activities :		
Net Profit before tax	593.49	376.27
Adjustment for :		
Depreciation and amortization	99.20	55.91
Interest Paid	273.12	185.30
Provision for Doubtful debts	42.50	-
Profit /(Loss) on sale of Property Plant and Equipment	-	-
Operating profit before working capital changes	1,008.31	617.48
Changes in Working Capital		
(Increase)/Decrease in Trade Receivables	-1,223.55	-1,169.08
(Increase)/Decrease in Inventory	-364.56	-44.56
(Increase)/Decrease in Short Term Investments	-	-1,000.00
(Increase)/Decrease in Short Term Loans & Advances	-182.02	-348.50
(Increase)/Decrease in Other Current Assets	35.36	-68.51
(Increase)/Decrease in Other Non Current Assets	-	5.44
Increase/(Decrease) in Trade Payables	486.08	45.55
Increase/(Decrease) in Other Current Liabilities	114.17	-83.09
Increase/(Decrease) in Short Term Provisions, etc	-16.53	115.70
Increase/(Decrease) in Long Term Provisions	12.30	3.00
	-1,138.75	-2,544.06
Cash Flow before Taxation and Extraordinary Items	-130.44	-1,926.58
Prior Period Items	3.86	-
Taxes on Income	-164.98	-110.13
Net cash flow from operating activities A	-291.55	-2,036.71
B) Cash Flow From Investing Activities :		
Net Purchase of Fixed Assets including of CWIP	-579.32	-416.52
Increase/(Decrease) in Non Current Investments	-864.57	-235.41
Net Cash Flow from Investing Activities B	-1,443.89	-651.93
C) Cash Flow From Financing Activities :		
Proceeds from Issue of Share Capital	1,527.78	2,647.24
Increase/(Decrease) in Short Term Borrowings	1,154.18	-49.33
Increase/(Decrease) in Long Term Borrowings	75.65	-31.29
Increase/(Decrease) in Other Long Term Liabilities	-46.85	-
Increase/(Decrease) in Deferred Tax	0.09	10.27
Interest Paid	-273.12	-185.30
Money received against Share Warrants	138.60	-
Increase/(Decrease) in Long Term Loans and Advances	-44.58	-37.94
Net cash flow from financing activities C	2,531.75	2,353.65
Net Increase/(Decrease) In Cash & Cash Equivalents A+B+C	796.31	-334.99
Cash equivalents at the begining of the year	82.03	417.05
Cash equivalents at the end of the year	878.32	82.03
Component of Cash and Cash equivalents		
Cash on hand	17.16	76.69
Balance With banks	861.17	5.34
Other Bank Balance	-	-
Total	878.32	82.03

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

Bipin B Das Mohapatra
(Managing Director)
DIN 01844092

Hariom R. Kushawaha
(Company Secretary)

Place : Nashik
Date : 04/06/2025





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Akanksha Power and Infrastructure Ltd.

CIN : U40104MH2008PLC184149

MSME : UDYAM-MH-23-0014661

Notes to the Standalone Financial Results for the year ended March 31, 2025:

1. The above results have been approved by the audit committee and taken on record by the Board of Director as its meeting held on 05th June, 2025.
2. The above audited standalone financial results which are published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on June 05, 2025.
3. The audited standalone financial results are prepared in accordance with the Companies (Accounts) Rules, 2014 and applicable Accounting Standards ("AS") as prescribed under section 133 of the Companies Act, 2013. As per MCA Notification dated February 16, 2015, Companies whose securities are listed on SME Exchanges as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009, are exempted from compulsory requirement of adoption of Ind AS.
4. Statutory Auditors of the Company have conducted the audit of the above financial results for the half year and year ended on March 31, 2025 and an un-qualified report has been issued by them thereon.
5. There is no investor complaints received / pending as on 05th June 2025.
6. Earnings per share: Earnings per share is calculated on the weighted average of the share capital received by the company.
7. Previous year's / periods figures have been regrouped/ reclassified/ restated, wherever necessary to confirm to classification of current.
8. Figures of the half year ended 31st March, 2025 represent the difference between the audited figures in respect of full financial year and the published audited figures of six months ended 30th September, 2024.





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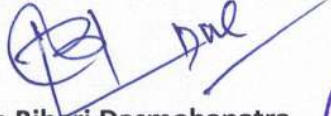
Akanksha Power and Infrastructure Ltd.

CIN : U40104MH2008PLC184149

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9. During the financial year ended March 31, 2025, the Company had allotted 1062000 Equity Shares having a face value of Rupees. 10/- each at Rupees. 144/- per shares (including a premium of Rupees. 134/-) and Equity 385000 Equity Warrants at Rupees 144/- Warrants and initial payment i.e. 25% of issue price received by the Company, balance 75% payment against warrants will be received at the conversion of warrants into equity shares as per applicable provisions of SEBI (ICDR) Regulations, 2018.
10. The company has a single reportable business segment. Hence, no separate information for segment wise disclosure is given in accordance with the requirements of accounting Standard (AS) 17 – Segment Reporting.

For and on behalf of the Board of Directors
Akanksha Power and Infrastructure Limited


Bipin Bihari Dasmohapatra
Managing Director
DIN: 01844092



Place: Nashik

Date: June 05, 2025





Independent Auditor's Report on Audited Consolidated Financial Results of Akanksha Power and Infrastructure Limited for the Half year and year ended March 31, 2025 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, 2025**, and the year to date results for the period **April 1, 2024 to March 31, 2025**, 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:

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, 2025.

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.
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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

We did not audit the financial statements and other information, in respect of the subsidiary company, whose financial statements included Total Assets of Rs.310.39 Lakhs and Net Assets of Rs. 271.91 lakhs as of March 31,2025 and total Revenue of Rs. 106.61 Lakhs for the year ended on that date. These financial statements have been audited by M/s. Prakash Kalwani & Co. ('other auditor') whose reports have been furnished to us by the Management and our opinion on the Consolidated Financial Statements, in so far as it relates to the amounts and disclosures included in respect of the subsidiary, and our report in terms of sub-sections (3) and (11) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiary is based solely on the reports of the other auditor.

The Consolidated Financial Statement include the results for the half year ended March 31, 2025 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 half year ended September 30, 2024 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 Jain
(Partner)
M. No.139559
UDIN: 25139559BMKUXC5111



Date: 04th June, 2025
Place: Mumbai

**AKANKSHA POWER AND INFRASTRUCTURE LIMITED**

Consolidated Balance Sheet as at March 31, 2025

(Rs. in Lakhs)

PARTICULARS		NOTES	As at March 31, 2025	As at March 31, 2024
A)	EQUITY AND LIABILITIES			
1	Shareholders' Funds			
(a)	Share Capital	2	1,958.05	1,851.85
(b)	Money Received against Share Warrants		138.60	-
(c)	Reserves & Surplus	2	4,525.68	2,671.88
			6,622.33	4,523.73
2	Minority Interest		17.32	13.02
3	Non Current Liabilities			
(a)	Long Term Borrowings	3	149.69	74.04
(b)	Deferred Tax Liabilities (Net)	4	25.01	24.91
(c)	Other Long Term Liabilities	5	586.72	633.57
(d)	Long Term Provisions	6	25.85	13.55
			787.27	746.08
4	Current Liabilities			
(a)	Short Term Borrowings	7	2,527.19	1,373.53
(b)	Trade Payables	8	-	-
	(A) Outstanding dues of micro enterprises and small enterprises: and		757.85	82.06
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		395.33	591.64
(c)	Other Current Liabilities	9	253.29	128.88
(d)	Short Term Provisions	10	262.32	303.16
			4,195.99	2,479.27
	Total		11,622.88	7,762.09
B)	ASSETS			
1	Non Current Assets			
(a)	Property, Plant and Equipment and Intangible Assets	11		
	(I) Property, Plant and Equipment			
	(i) Tangible Asset		1,532.33	1,405.88
	(ii) Intangible Assets		21.44	-
	(III) Capital Work-in-Progress		351.12	-
	(IV) Intangible assets under development		60.24	85.91
			1,965.14	1,491.79
(b)	Non-Current Investment	12	1,389.30	524.73
(c)	Deferred Tax Assets (Net)		0.28	-
(d)	Long Term Loans and Advances	13	133.55	78.64
(e)	Other Non Current Assets	14	-	-
			1,523.13	603.37
2	Current Assets			
(a)	Trade Receivables	15	4,164.02	3,049.36
(b)	Current Investments	16	1,000.00	1,000.00
(c)	Cash and Cash equivalents	17	882.78	89.27
(d)	Inventories	18	1,364.74	974.42
(e)	Short-Term Loans and Advances	19	564.31	366.59
(f)	Other Current Assets	20	158.75	187.29
			8,134.58	5,666.93
	Total		11,622.88	7,762.09

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

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

Bipin B Das Mohapatra
(Managing Director)
DIN 01844092

Harion R. Kushawaha
(Company Secretary)

Place : Nashik
04-06-2025





AKANKSHA POWER AND INFRASTRUCTURE LIMITED
Statement of Consolidated Profit and Loss For the year ended March 31, 2025

(Rs. in Lakhs except EPS)

PARTICULARS	Notes	For the half year ended			For the year ended on	
		31-03-2025	30-09-2024	31-03-2024	31-03-2025	31-03-2024
		(Audited)	(Un-audited)	(Audited)	(Audited)	(Audited)
1 Revenue From Operations	21	5,249.62	2,624.79	3,672.45	7,874.41	5,653.13
2 Other Income	22	86.13	75.96	44.23	162.09	92.71
Total Income (1+2)		5,335.75	2,700.74	3,716.68	8,036.50	5,745.84
3 Expenditure						
(a) Raw Material Consumption	23	3,724.15	875.89	1,867.29	4,600.04	3,036.55
(b) Change in inventories of finished goods, work in progress and stock in trade	24	-486.63	203.51	210.88	-283.12	196.75
(c) Employee Benefit Expenses	25	1,170.01	1,056.22	959.64	2,226.23	1,476.44
(d) Finance Cost	26	179.39	94.38	110.08	273.77	185.56
(e) Depreciation and Amortisation Expenses	27	53.53	47.04	40.17	100.57	57.61
(f) Other Expenses	28	296.08	212.97	232.51	509.05	380.41
Total Expenditure 3(a) to 3(f)		4,936.54	2,490.02	3,420.57	7,426.56	5,333.33
5 Profit/(Loss) Before Exceptional & extraordinary items & Tax (2-4)		399.22	210.72	296.11	609.94	412.51
6 Exceptional and Extra-ordinary items		3.86	-	-	3.86	-
Prior Period Items		3.86	-	-	3.86	-
7 Profit/(Loss) Before Tax (5-6)		395.36	210.72	296.11	606.08	412.51
8 Tax Expense:						
(a) Tax Expense for Current Year		113.63	43.97	72.41	157.61	101.70
(b) Short/(Excess) Provision of Earlier Year		-0.04	10.64	-0.14	10.60	8.99
(c) Deferred Tax	4	-1.56	1.37	5.54	-0.19	10.13
Net Current Tax Expenses		112.03	55.99	77.80	168.01	120.82
9 Profit/(Loss) for the Year (7-8)		283.33	154.73	218.31	438.06	291.68
10 Net Profit attributable to:						
-Owners of the group		282.86	150.90	206.81	433.76	277.64
-Minority Interest		0.47	3.83	11.50	4.30	13.25
11 Profit/(Loss) of the Group for the Year (9-10)		283.33	154.73	218.31	438.06	290.89
8 Earning per equity share: (Face Value ` 10)						
(1) Basic		1.51	0.81	1.34	2.32	2.00
(2) Diluted		1.51	0.81	1.34	2.32	2.00

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

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

Bipin L Das Mohapatra
(Managing Director)
DIN-01844092

Hariom R. Kushawaha
(Company Secretary)



Place : Nashik
04-06-2025



AKANKSHA POWER AND INFRASTRUCTURE LIMITED
Consolidated Cash Flow Statement for the year ended March 31, 2025

(Rs. in Lakhs)

PARTICULARS	For the year ended	
	31-03-2025	31-03-2024
A) Cash Flow From Operating Activities :		
Net Profit before tax	606.08	412.51
Adjustment for :		
Depreciation and amortization	100.57	57.61
Interest Paid	273.77	185.56
Provision for Doubtful debts	42.50	-
Profit /(Loss) on sale of Property Plant and Equipment	-	-
Operating profit before working capital changes	1,022.93	655.68
Changes in Working Capital		
(Increase)/Decrease in Trade Receivables	-1,157.16	-1,405.97
(Increase)/Decrease in Inventory	-390.31	-101.43
(Increase)/Decrease in Short Term Investments	-	-1,000.00
(Increase)/Decrease in Short Term Loans & Advances	73.93	-368.10
(Increase)/Decrease in Other Current Assets	28.55	-79.81
(Increase)/Decrease in Other Non Current Assets	-	5.44
Increase/(Decrease) in Trade Payables	479.47	60.58
Increase/(Decrease) in Other Current Liabilities	61.07	-81.42
Increase/(Decrease) in Short Term Provisions, etc	22.52	140.03
Increase/(Decrease) in Long Term Provisions	12.30	3.00
	-869.63	-2,827.68
Cash Flow before Taxation and Extraordinary Items	153.30	-2,172.00
Prior Period Items	3.86	-
Taxes on Income	-168.01	-120.82
Net cash flow from operating activities A	-10.86	-2,292.82
B) Cash Flow From Investing Activities :		
Net Purchase of Fixed Assets including of CWIP	-579.38	-424.82
Increase/(Decrease) in Non Current Investments	-864.57	-235.41
Net Cash Flow from Investing Activities B	-1,443.95	-660.23
C) Cash Flow From Financing Activities :		
Proceeds from Issue of Share Capital	1,527.78	2,647.24
Increase/(Decrease) in Short Term Borrowings	882.01	222.83
Increase/(Decrease) in Long Term Borrowings	75.65	-31.29
Increase/(Decrease) in Other Long Term Liabilities	-46.85	-
Increase/(Decrease) in Deferred Tax	-0.18	10.13
Interest Paid	-273.77	-185.56
Money received against Share Warrants	138.60	-
Increase/(Decrease) in Long Term Loans and Advances	-54.91	-38.14
Net cash flow from financing activities C	2,248.32	2,625.21
Net Increase/(Decrease) In Cash & Cash Equivalents A+B+C	793.52	-327.83
Cash equivalents at the begining of the year	89.27	417.13
Cash equivalents at the end of the year	882.78	89.27
Component of Cash and Cash equivalents		
Cash on hand	17.16	77.95
Balance With banks	865.62	11.32
Other Bank Balance	-	-
Total	882.78	89.27

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

Bipin B Das Mohapatra
(Managing Director)
DIN 01844092



Harim R. Kushawaha
(Company Secretary)

Place : Nashik
Date : 04/06/2025



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Akanksha Power and Infrastructure Ltd.

CIN : U40104MH2008PLC184149

MSME : UDYAM-MH-23-0014661

Notes to the Consolidated Financial Results for the year ended March 31, 2025:

1. The above results have been approved by the audit committee and taken on record by the Board of Director as its meeting held on 05th June, 2025.
2. The above audited consolidated financial results which are published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on June 05, 2025.
3. The audited consolidated financial results are prepared in accordance with the Companies (Accounts) Rules, 2014 and applicable Accounting Standards ("AS") as prescribed under section 133 of the Companies Act, 2013. As per MCA Notification dated February 16, 2015, Companies whose securities are listed on SME Exchanges as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009, are exempted from compulsory requirement of adoption of Ind AS.
4. Statutory Auditors of the Company have conducted the audit of the above financial results for the half year and year ended on March 31, 2025 and an un-qualified report has been issued by them thereon.
5. There is no investor complaints received / pending as on 05th June 2025.
6. Earnings per share: Earnings per share is calculated on the weighted average of the share capital received by the company.
7. Previous year's / periods figures have been regrouped/ reclassified/ restated, wherever necessary to confirm to classification of current.
8. Figures of the half year ended 31st March, 2025 represent the difference between the audited figures in respect of full financial year and the published audited figures of six months ended 30th September, 2024.





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Akanksha Power and Infrastructure Ltd.

CIN : U40104MH2008PLC184149

MSME : UDYAM-MH-23-0014661

9. During the financial year ended March 31, 2025, the Company has allotted 1062000 Equity Shares having a face value of Rupees. 10/- each at Rupees. 144/- per shares (including a premium of Rupees. 134/-) and Equity 385000 Equity Warrants at Rupees 144/- Warrants and initial payment i.e. 25% of issue price received by the Company, balance 75% payment against warrants will be received at the conversion of warrants into equity shares as per applicable provisions of SEBI (ICDR) Regulations, 2018.
10. The company has a single reportable business segment. Hence, no separate information for segment wise disclosure is given in accordance with the requirements of accounting Standard (AS) 17 – Segment Reporting.
11. As on March 31, 2025, the Company has one Subsidiary Company – Akanksha Hanbit Smart Technologies Private Limited.

For and on behalf of the Board of Directors
Akanksha Power and Infrastructure Limited


Bipin Bihari Dasmohapatra
Managing Director
DIN: 01844092



Place: Nashik

Date: June 05, 2025

