Flat No. 202,3A/172,Azad Nagar Kanpur -208 002

CIN: U74110UP2014PLC062982
Balance Sheet as at 30th Septmber 2024

Balance Sheet as at 30th Septmber 2024			(Rs. in lakhs)
Particulars	Note No.	As at 30th Sep 2024	As at 31st March 2024
1. ASSETS			
Non-current assets			
(a) Property, plant and equipment	2	229.57	155.84
(b) Capital work-in-progress (Intangible)	3	458.25	379.34
(c) Other intangible assets		_	-
(d) Financial assets			
(i) Investments		_	_
(ii) Investments in Equity Contribution of wholly owned subsidiary Company		_	-
(e) Other non current assets	4	5.40	5.40
Total non current assets		693.22	540.58
Current Assets			
(a) Inventories		_	_
(b) Financial assets			
(i) Trade receivables	5	7.27	6.98
(ii) Cash and cash equivalents	6	9.05	17.36
(iii) Bank balances other than (ii) above		-	-
(iv) Other financial assets			
(c) Current tax assets(net)		_	_
(d) Other current assets	7	83.33	146.25
Total current assets		99.65	170.59
TOTAL ASSETS		792.87	711.17
II. EQUITY AND LIABILITIES			******
(1) Equity			
(a) Equity share capital	8	200.00	200.00
(b) Other equity	9	-500.20	-493.49
Total Equity		-300.20	-293.4
Liabilities			
(2) Non current liabilities			
(a) Financial liabilities		1	
(i) Borrowings	10		
(ii) Other financial liabilities	10	1,084.19	965.88
(b) Deferred tax liabilities (net)		-	•
(c) Other non current liabilities		-	-
Total non current liabilities	,		-
(3) Current liabilities		1,084.19	965.88
(a) Financial liabilities			
(i) Borrowings			
(ii) Trade payables		- 1	-
(A) Total outstanding dues of Small Enterprises and Micro enterprises	11	- 1	
,		-	•
(B) Total outstanding dues of creditors other than small enterprises and		5.48	18.67
(iii) Other financial liabilities		-	
(b) Other current liabilities	12	3.35	10.10
(c) Provisions	13	0.05	10.01
Total current liabilities		8.88	38.78
Total liabilities		1,093.07	1,004.66
TOTAL EQUITY AND LIABILITIES		792.87	711.17

For Kapoor Tandon & Company

Chartered Accountants

FRN 000952C

Material Accounting Policy Information

(CA Devendra Swaroop Mathur)

Membership No.: 082570

Place: New Delhi
Date: 25th May, 2021. 26th Cathors 3c 24
UDIN: 240825708KHVUX0294

The accompanying notes are an integral part of the financial statements

24082570BKHVWEG735

For and on behalf of the Board

Neetika Suryawanshi Director

DIN: 05305361 Place : Noida

Ramjee Subramanian Whole Time Director

DIN: 10048448 Place : Bengaluru

Flat No. 202,3A/172,Azad Nagar Kanpur -208 002 CIN: U74110UP2014PLC062982

Statement of Cash Flows for the period ended 30th Septmber'24

Particulars			As at 30th Sep 2024	(Rs. In lakhi As at 31st March 2024
Α.	CASH FLOW FROM OPERATION	NG ACTIVITIES		
	Net Profit before tax		-6.71	-175.6
		Adjustments for:	1	-1/3.
		Depreciation and amortization	1.25	7.0
		Expenses on discontinued Project work written off	1.25	7.8
		Loss/(Profit) on sale of property, plant and equipment	1	28.
		Finance cost	4.84	0.
		Remeasurement of net defined benefit plans	4.04	14.7
		Net (gain) / loss on foreign exchange fluctuation	,	0.
		Net (gain)/ loss on investments measured at Fair Value through Profit and Loss	· 1	
	Operating profit before worki			0.
		Changes in working capital:	-0.62	-124.9
		Adjustment for (increase)/decrease in operating assets	1	
		(Increase)/ decrease in trade receivables & others		
		(Increase)/ decrease in inventories	62.63	17.
		(Increase)/ decrease in other financial assets	-	0.
		(Increase)/ decrease in other maneral assets		
		Adjustment for increase/(decrease) in operating liabilities	-	0.
		Increase/ (decrease) in trade payables & other		
		Increase/ (decrease) in other financial liabilities	-29.90	-1.
		Increase/ (decrease) in other liabilities		
			-	-
	Cash generated from operation	Increase/ (decrease) in provisions		-
	custi generaled from operatio		32.11	-108.5
	Net such assessed disc.	Taxes paid (net of refunds)	•	
	Net cash generated from oper	ating activities	32.11	-108.2
В.	CASH FLOW FROM INVESTING	G ACTIVITIES		
		Purchase of property, plant and equipment, intangible assets (including capital work in progress and capial advance)	-153.88	-435.6
		Proceeds from sale of property, plant and equipment	_	
		Interest received	_	
		Other Non current assets	_	_
	Net cash (used in) / generated	from investing activities	-153.88	-435.
c.	CASH FLOW FROM FINANCIN	IG ACTIVITIES		
		Increase/ (decrease) in long-term borrowings	1	
		Increase/ (decrease) in tong-term borrowings Increase/ (decrease) in short-term borrowings	l l	
		Increase/ (decrease) in short-term porrowings Issuance of equity shares	118.30	568.5
		Premium on Security	-	•
		·		
		Money received against warrant	ľ	
		Finance costs paid Derivatives	-4.84	-14.
	Net cash used in financing act		110.44	
	_		113.46	553.7
		ASH AND CASH EQUIVALENTS	-8.31	9.9
	Cash and cash equivalents at th		17.36	7.3
above stat	Cash and cash equivalents at	the end of the year (refer note 4(c))	9.05	17.3
erial Accou	ement of cash flow has been prep nting Policy Information (Refer No	ared under the indirect method as set out in INDAS-7' Statement of cash flow')		
	ying notes are an integral part of			
	_ x pan or	······································		

For Kapoor Tandon & Company

Chartered Accountants
FRY 000952C

(CA Devendra Swaroop Mathur) -thullis

Partner

Partier
Menibership No.: 082570
Place: New Delhi
Date: 25th.Mary, 2004
UDIN: 24082570BKHYUX6294
240815 TO BKIIVWE 6731

For and on behalf of the Board

Neetika Suryawanshi

Director DIN: 05305361 Place : Noida

Whole Time Director DIN: 10048448

Place : Bengaluru

Flat No. 202,3A/172,Azad Nagar Kanpur -208 002

CIN: U74110UP2014PLC062982

Statement of Profit and Loss for period ended 30th Septmber 2024

(Rs. In lakhs)

Particulars	Note No.	For the period ended 30th Sep'24	(Rs. In lakhs) For the period ended 31st March'24
I. Revenue from operations	14	-	<u> </u>
II. Other income	15	0.44	0.68
III. Total Income		0.44	0.68
V. Expenses			
Cost of materials consumed			-
Purchase of stock-in-trade		_	<u>-</u>
Changes in inventories of finished goods, work-in-progress and stock-in-trade		_	-
Employee benefits expenses	16	0.44	45.56
Finance costs	17	4.84	14.75
Depreciation and amortization expenses	18	1.25	7.82
Other expenses	19	0.62	108.22
Total Expenses (IV)		7.15	176.35
V. Profit before Tax (III - IV)		-6.71	-175.67
VI. Tax expense:			
1. Current tax		_	•
2. Deferred tax		_	<u>-</u>
3. Tax adjustments relating to earlier years		_	<u>-</u>
VII. Profit for the period (V - VI)		-6.71	-175.67
VIII. Other comprehensive income			
(i) Items that will not be reclassified to profit or loss	:		
Remeasurements of the defined benefit plans			
(ii) Income tax related to items that will not be reclassified to profit or loss			
		-	-
		-	-
IX. Total comprehensive income for the period (VII - VIII)		-6.71	-175.67
X. Earnings per equity share	20		
1. Basic		-0.34	-8.78
2. Diluted		-0.34	-8.78
Material Accounting Policy Information	1 .		

For Kapoor Tandon & Company

Chartered Accountants

FRN: 000952C

(CA Devendra Swaroop Mathur)

Partner

Membership No.: 082570

Place : New Delhi

Place: New Delhi
Date: 26th May, 2024. ZSILD Uptus, WYM
UDIN: 240825708KHYUX6294.

24082570BKHVWE 6725

For and on behalf of the Board

Neetika Suryawanshi

Director DIN: 05305361 Place : Noida

Ramjee Subramanian

Whole Time Director DIN: 10048448 Place : Bengaluru

Flat No. 202,3A/172,Azad Nagar Kanpur -208 002 CIN : U74110UP2014PLC062982 Statement of Changes in Equity for the period ended 30th Septmber 2024

A. Equity share capital	(Rs. In lakhs)
Particulars	Amount
Balance as on 1st April, 2023	200.00
Additions during the year	
Balance as on 31st March, 2024	200.00
Additions during the year	1
Balance as on 30st Sep, 2024	200.00
B. Other equity	

Particulars Cap.	Capital Reserve	Reserves and Surplus Securities General r	nd Surplus General reserve	Retained	Other mprehensive Income	
	pital Reserve	Securities	General reserve	Retained		Take on the
	pital Reserve	Securities	General reserve	Retained		
					Ciner items of	Loini edony
		Premium		Earnings	other	
					comprehensive	
Balance as on 1st April. 2024	•	•	-	493.49	-	493.49
Additions during the year	-	•				•
Profit for the year	,	-	-	-6.71		-6.71
Dividend Paid for the period ended as on 30st June 24	-	-	-	•	•	•
Balance as on 30st Sep, 2024		-	•	-500.20	-	-500.20
						(Rs. In lakhs)
			Other Equity			
-					Other	1
		Reserves and Surplus	nd Surplus		Comprehensive	
Particulars						Total equity
	Copital Reserve	Securities	General reserve	Retained	Other items of other	
					income	
Balance as on 1st April, 2022	-	-	•	-317.82	-	-317.82
Additions during the year	-	-	•	-	1	
Profit for the year	-	-		-175.67	-	-175.67
Dividend Paid for the year ended 31st March, 2023	•	1	,	ı		
Balance as on 31st March, 2023		_		493.49		493.49

Refer Note 13 for nature and purpose of reserves Material Accounting Policy Information Refer note 1

The accompanying notes are an integral part of the financial statements

Chartered Accountants For Kapoor Tandon & Company

(CR Devendra Swaroop Mathur) FR. : 000952C

Membership No. : 982570

Date: #56H-Way, 2024 28th Outs but 2024
UDIN: \$40825708KHWUX6294
UDIN: \$40825708KHWUX6294

For and on behalf of the Board

DIN: 05305361 Director

Place : Noida

Neetika Suryawanshi

miee ? Ramjee Subramanian Whole Time Director DIN: 10048448 Place: Bengaluru

Note 21 Details of Related parties transactions

KMP Group Entity Total					عا	(s. in lakhs)	
Decimination (up to 30.09.2024) 12.00 2.70 19.00 2.70 19.00 2.70 2.70 19.00 2.70			AP 21 02 7074		203	30 09 2024	tal
12.20 2.70 19.00 2.70	xpenses						
Decimal Content of the Content of Content	ionash Kannan (up to 30.09.2024)						
Y	emuneration		12.20			7 7 7	10.00
S.77 S.79 S.77	onsultancy	2.70	19.00			2.70	19.00
hank Shejwalker (up to 30.09.2024) 0.03 20.00 onn 27.36 27.36 28.77 onn 28.77 3.00 2.87 born 28.77 3.00 3.00 product of society 1.31 43.43 3.00 control florward 0.41 5.96 3.00 loan Received 21.62 21.83 21.62 loan Received 20.00 0.90 1.89 0.90 loan Received 1.89 22.43 22.43 22.43 22.43 product Limited 1.89 22.43 22.43 22.43 22.43 product Commonit as on Balance sheet date 1.89	ravelling	5.77	8.59			0.77	\$ 00 \$
2736 2.87 2.87 1.31 43.43 0.41 5.96 2.1.62 2.1.62 2.1.89 2.1.62 2.1.89 2.1.89 0.090 0.18 0.090 0.18 0.099 0.18 0.09 0.18 2.2.43 2.1.62 2.2.43 2.1.62 2.2.43 2.43	avar Shashank Sheiwalker (up to 30.09.2024)	0.00	0.00				
1.31 43.43 0.41 5.96 1.58 21.62 21.62 21.89 21.62 21.62 21.89 21.62 21.63 21.89 21.62 22.43 21.62 21.89 22.43 21.62 21.89 22.43 21.62 22.43 22.43 21.62 22.43 22.43 21.62 22.43 22.43 21.62 22.43 22.43 21.62 22.43 22.43 21.62 22.43 22.43 21.89 21.62 22.43 21.89 21.62 22.43 21.62 22.43 22.43 21.62 22.43 22.43 21.62 22.43 22.43 21.62 22.43 23.51 22.43 21.89 21.89 22.43 21.82 118.94 118.94 123.65 118.94 123.65 118.94 123.65 118.94 123.65 118.94 123.65 118.94 123.65 39.23 3.91 4.36 3.91 39.23 4.36 3.91 3.91 3.91 4.36 <td>emuneration</td> <td></td> <td>27.36</td> <td></td> <td></td> <td>,</td> <td></td>	emuneration		27.36			,	
1.31 43.43	ravelling		2.87				
1.31 43.43	amise Subramanian (Up to 30.09.2024)						
1.68 1.68 1.68 1.68 1.68 1.68 1.68 1.68 1.68 1.68 1.69 1.80 0.90 0.90 0.18 0.90 0.90 0.18 0.90 0.90 0.18 0.90 0.90 0.18 0.90 0.90 0.18 0.90 0.90 0.18 0.90 0.90 0.18 0.90 0.90 0.18 0.90 0.90 0.18 0.90 0.90 0.18 0.90 0.90 0.18 0.90	emuneration	1.31	43.43				
### related Party d	ravelling	0.41	5.96				
with related Party 21.62 21.89 21.62 dd 21.62 21.89 21.62 ced - - - ced 0.90 1.89 0.90 0.09 0.18 0.09 Balance sheet date 22.43 22.43 21.62 22.43 inited 118.94 118.94 118.25 118.94 red - 8.25 - - ved - 8.25 - - sac 5.24 9.93 5.24 o.53 0.99 0.53 Balance sheet date 768.51 205.82 768.51 rexpenses - - 391 sac - - 391 balance sheet date 878.60 768.51 878.60 red - 5.73 - balance sheet date 0.56 0.56 0.56 balance sheet date 0.56 0.56	thers		1.68				
with related Party 21.62 21.89 21.62 dd 21.62 21.89 21.62 ced 1.89 0.90 1.89 0.90 Logo 0.90 0.18 0.99 Logo 0.18 0.99 0.99 Logo 0.18 0.99 Logo 0.18 0.99 Logo 0.18 0.99 Logo 0.18 0.99 Logo 118.94 118.94 Logo 118.94 118.94 Logo 118.94 118.94 Logo 12.36 118.94 Logo 123.65 118.94 Logo 123.91 123.65 Logo 139 39.23 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
reed 21.62 21.89 21.62 reed 1.89 1.89 0.90 1.80 0.99 0.99 0.18 0.09 0.09 0.09 0.18 0.09 0.09 0.09 0.18 0.09 0.09 118.94 118.25 118.94 118.25 118.94 ved 5.24 9.93 5.24 ved 5.24 9.93 5.24 ved 7.68.51 205.82 768.51 205.82 768.51 ved 7.47.7 523.46 74.77 39.23 39.23 39.23 expenses 3.91 4.36 3.91 39.23 39.23 39.23 Balance sheet date 878.60 768.51 878.60 573 5.73 rid 0.56 0.56 0.56 0.56 0.56 0.56 rid 0.39 0.48 0.39	Jutstanding balance with related Party						
ved 21.62 21.89 21.62 ved 1.89 0.90 1.89 0.90 1.89 0.90 0.18 0.09 0.09 0.90 0.18 0.09 0.09 1.82 22.43 21.62 22.43 2.43 21.62 22.43 21.82 22.43 1.89 0.09 0.09 0.09 0.09 1.894 118.94 118.94 118.94 1.894 118.94 118.94 118.94 1.894 0.53 0.99 0.53 1.894 0.53 0.99 0.53 1.894 123.65 118.94 123.65 1.894 123.65 118.94 123.65 1.894 123.65 118.94 123.65 1.894 123.65 118.94 123.65 1.894 123.65 118.94 123.65 1.894 123.65 118.94 123.65 1.894 123.65 118.94 123.65 1.894 123.65 123.65 123.65 1.894 123.65 123.65 123.65 1.894 123.65 123.65 123.65 1.894 123.65 <	atori Global Limited					2	2
Ed	salance brought forward			21.62	21.89	21.02	21.89
Balance sheet date 0.90 1.80 0.99 Balance sheet date 22.43 21.62 22.43 ad 118.94 118.94 118.94 118.94 bed - 8.25 - 8.25 5.24 9.93 5.24 9.93 5.24 balance sheet date 123.65 118.94 123.65 balance sheet date 768.51 205.82 768.51 ced 74.77 523.46 74.77 ced 74.77 523.46 74.77 ced 74.77 523.46 74.77 permanence sheet date 878.60 768.51 878.60 Balance sheet date 0.56 5.73 - ad 0.56 0.56 0.56 balance sheet date	Insecured Loan Received				1 89	.	
Salance sheet date 0.09 0.18 0.09 mited 22.43 21.62 22.43 d 118.94 118.25 118.94 ed - 8.25 - 5.24 9.93 5.24 74.77 523.46 74.77 723 4.36 3.91 39.23 43.59 39.23 39.23 43.59 39.23 4 7.74 528.51 878.60 878.60 768.51 878.60 878.60 768.51 878.60 878.6	nterest on loan			0.90	1.80	0.90	1.80
Salance sheet date 22,43 21,62 22,43 2. milted 118,94 118,25 118,94 11 ed - 8,25 - - ed - 8,24 9,93 5,24 - Balance sheet date 768,51 205,82 768,51 76 - cd 74,77 523,46 74,77 6 6 74,77 6 74,77 6 spenses 39,23 43,59 39,23 1 3,91 4,36 39,23 1 balance sheet date 878,60 768,51 878,60 85 5,73 - d 0.56 0.56 0.56 0.56 0.56 0.56 d 0.50 0.50 0.56 0.56 0.56 0.56 d 0.50 0.50 0.56 0.56 0.56 0.56 0.56 0.56 0.56 0.56 0.56 0.56 0.56 0.56 0.56	and TDC on interest			0.09	0.18	0.09	0.18
mitted 118.94 118.94 118.94 118.94 118.94 118.94 118.94 118.94 118.94 118.94 118.94 118.94 118.94 118.94 1.3.65 1.3.99 5.2.4 9.93 5.2.4 9.93 5.2.4 9.93 5.2.4 9.93 5.2.4 9.93 5.2.4 9.93 5.2.4 9.93 5.2.4 9.93 5.2.4 9.93 5.2.4 9.93 5.2.4 9.93 5.2.4 9.93 5.2.4 9.93 5.2.4 9.93 5.2.4 9.93 5.2.4 9.93 9.2.3	salance amount as on Balance sheet date			22.43	21.62	22.43	23.51
mited 118.94 118.25 118.94 ed 8.25 ed 8.24 9.93 5.24 0.53 0.99 0.53 Balance sheet date 768.51 205.82 768.51 Appenses 74.77 523.46 74.77 Appenses 39.23 43.59 39.23 Appenses 39.21 43.6 39.21 Balance sheet date 878.60 768.51 878.60 Balance sheet date 0.56 0.56 0.56 Balance sh							
ed	/ash Agro products Limited			118 94	118 25	118.94	118.25
Balance sheet date 123.65 18.94 123.94 123.65 18.94 123.9	Salance brought forward			110.94	- 2.011	110.57	110.60
S.24 9.93 S.24 9.93 S.24 9.93 S.24 9.93 S.24 0.53 0.99 0.53 0.53 0.99 0.53 0.53 0.99 0.53 0.53 0.53 0.53 0.53 0.53 0.54 0.55 0.55 0.56	nterest Received			-	8.25	-	
Balance sheet date 123.65 118.94 123.65 118.94 123.65 118.94 123.65 118.94 123.65 118.94 123.65 118.94 123.65 118.94 123.65 123.	nterest on loan			5.24	9.93	5.24	9.93
Balance sheet date 123.65 118.94 123.65 1894 123.65 1894 123.65 1894 123.65 1894 123.65 1894 123.65 1894 123.65 1895 1205 1205 1205 1205 1205 1205 1205 120	.ess : TDS on interest			0.53	0.99	0.53	0.99
Total Tota	Balance amount as on Balance sheet date			123.65	118.94	123.65	127.19
d 768.51 205.82 768.51 ved 74.77 523.46 74.77 74.77 523.46 74.77 523.46 74.77 39.23 43.59 39.23 xypenases 3.91 4.36 3.91 Balance sheet date 878.60 768.51 878.60 Balance sheet date 0.56 - 5.73 - 5 5.73 - 5.73 - 6 6.84 6.84 6.84 6 6.84 6.84 0.39 7 7.23 6.84 7.21							
enses 74,77 523,46 74,77 74,77 523,46 74,77 74,77 523,46 74,77 74,77 523,46 74,77 74	Pakka Limited (Loan)			768 51	205 87	768.51	768.51
nnses 39.23 43.59 39.23 nnses 3.91 4.36 3.91 lance sheet date 878.60 768.51 878.60 0.56 -3.65 0.56 1.17 -5.73 -5.17 lance sheet date 0.56 0.56 0.56 lance sheet date 0.58 0.56 0.56 1.18 0.59 0.59 1.19 0.39 0.48 0.39 1.13 6.84 0.39	Insecured I can Received			74.77	523.46	74.77	64.65
enses 3.91 4.36 3.91 lance sheet date 878.60 768.51 878.60 0.56 - 0.56 5.73 - 5.17 -	nterest on loan			39.23	43.59	39.23	19.26
3.91 4.36 3.91 4.36 3.91 4.36 878.60	Other Amount paid as expenses						
lance sheet date 878.60 708.51 878.60 1 108.50 1	ess : TDS on interest			3.91	4.36	3.91	1.93
1ance sheet date 0.56 0.56 0.56 0.56 0.56 0.56 0.56 0.56	Balance amount as on Balance sheet date			878.60	768.51	878.60	850.50
0.56 0.56	Pakka Limited (Vendor)						
n Balance sheet date 0.56 0.56 0.56 0.56 0.56 0.56 0.56 0.56	Balance brought forward			0.56		0.56	
n Balance sheet date 0.56 0.56 0.56 0.56 0.56 0.56 0.56 0.56	Purchase				5.73	-	5.73
n Balance sheet date 0.56 0.50 0.50 0.50 0.50 0.50 0.50 0.50	Less : Payment				5.17	25.	Ì
mard 6.84 6.36 6.84 mm	Balance amount as on Balance sheet date			0.56	0.56	0.56	
ard 6.84 6.36 6.84 rm 0.39 0.48 0.39 impact 0.39 0.48 0.39	Pakka PTE Limited						
0.39 0.48 0.39	Balance brought forward			6.84	6.36	6.84	
0.39 0.48 0.39 	Transfer for IT Platform			3			
773 684 773	Сипелсу fluctuation impact		T	0.39			
7.4.7	Relance amount as on Ralance sheet date			7.23	6.84	7.23	6.36

103.2024 30.06.2024 31.03.2024 30.06.2024 31.03.2024 30.06.2024 31.03.2024 30.06.2024 31.03.2024 30.06.2024 31.03.2024 30.06.2024 31.03.2024	121.03	0.30	121.02	0.50		
30.06.2024 31.03.2024 30.06.2024 31.0 30.06.2024 31.03.2024 30.06.2024 31.270 2.70		0.50		0.00		
30.06.2024 31.03.2024 30.06.2024 31.03.2024 30.06.2024 31.03.2024 31.		,,,		222		
30.06.2024 31.03.2024 30.06.2024 31.03.2024 30.06.2024 31.03.2024 30.06.2024 31.02.2026 3.77 3.27 3					-	
30.06.2024 31.03.2024 30.06.2024 31.0 30.06.2024 31.03.2024 30.06.2024 31.270 5.77						
30.06.2024 31.03.2024 30.06.2024 31.0 30.06.2024 31.03.2024 30.06.2024 31.0 2.70 2.70 2.70 2.77 2.77 2.77 2.77 2.		0.50		0.50		
		0.56		0.57	T	
30.06.2024 31.03.2024 30.06.2024 31.0 30.06.2024 31.03.2024 30.06.2024 31.0 2.70 2.70 2.70 2.77 2.77 2.77 2.77 2.	,	5.17		5 17		
30.06.2024 31.03.2024 30.06.2024 31.0 30.06.2024 31.03.2025 2.70 2.70 2.70 2.70 2.70 2.77 2.77 2.77		5.73		5.73		
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30.06.2024 31.03.2024 31.06.2024 31.0 30.06.2024 31.03.2024 30.06.2024 31.0 2.70 2.70 5.77 0.33 0.33 0.33 0.38 0.38 0.18 0.18 0.18 0.18 0.18 0.18 0.18 0.1		8.25		8.25		
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	1.82	1.80	1.82	1.80		
	103	1.00		1.07		
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	20.25	21.89	20.25	21.89		
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	2.87				2.87	
	27.36	,			27.36	
	3.00	0.33			5.00	0.33
	500				0.39	5.77
	0 \$ 0	5 77	1		0.50	577
	19.00	2.70			1000	7 70
	12.20				12.20	-
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	2 202	2021				





Flat No. 202,3A/172,Azad Nagar Kanpur -208 002

CIN: U74110UP2014PLC062982

Notes to standalone financial statements as at and for the period ended 30th Sep'24

9 Equity chara canital		

8. Equity share capital			(Rs. In lakhs)
Particulars		As at 30th Sep,2024	As at 31st March,2024
Authorised equity share capital Equity shares			
50,00,000 Equity Shares of Rs.10/- each		500.00	500.00
	Total	500.00	500.00
Issued, subscribed and fully paid up			
Equity shares 20,00,000 Equity Shares of Rs.10/- each		200.00	200.00
(ii) Mayaments in Equity Share Capital			(Rs in Lacs)

(ii) Movements in Equity Share Capital		(Rs in Lacs)
Particulars	As at 30th	As at 31st
	Sep,2024	March,2024
Opening Balance	200.00	200.00
Issued during the year	-	-
Closing Balance	200.00	200.00
		<u> </u>

iii) Terms and rights attached to Equity Shares

The Company has only one class of equity shares having a par value of Rs. 10/- per share . Each holder of the equity shares is entitled to one vote per share

In the even of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of shares held by the shareholder.

(iii) Details of shareholders holding more than 5% shares in the company:

Name of the Shareholder		As at 30th Sep,2024	As at 31st March,2024
	F	No. of shares	No. of shares
Pakka Limited		20,00,000	20,00,000
% of Share		100.00%	100.00%

(iv) For the period of 5 years immediately preceding the date as at which the Balance sheet is prepared:

- (a) No shares have been allotted as fully paid up pursuant to the contracts without payments being revised in cash
- (b) No bonus shares have been allotted
- (c) No shares have been bought back

9. Other equity (Rs. in lakhs) (Rs. In lakhs) Particulars As at 30th As at 31 st Sep,2024 March,2024 Capital Reserve Securities Premium General Reserve -500.20 -493.49 Retained Earnings Other Comprehensive Income Total -500.20 -493,49

9.1. The movement in other equity		(Rs. In lakhs)
Particulars	As at 30th	As at 31 st
	Sep,2024	March,2024
Capital Reserve		
Balance at the beginning of the year	-	-
Add: transferred during the year	<u> </u>	-
Balance at the end of the year	-	-
Securities Premium		
Balance at the beginning of the year	-	-
Add: transferred during the year	-	_
Balance at the end of the year		-
General Reserve		
Balance at the beginning of the year	-	•
Add: transferred during the year		
Balance at the end of the year	-	-
Retained Earnings		
Balance at the beginning of the year	-493.49	-317.82
Add: Profit for the year	-6.71	-175.67
Less: Dividend paid	-1	-
Less: Dividend Tax paid		
Balance at the end of the year	-500.20	-493.49
Other Comprehensive Income		
Balance at the beginning of the year	-	
Add: Profit for the year	-	-
Balance at the end of the year		

9.2. Proposed Dividend on equity shares not recognised

(Rs. In lakhs)

Particulars	As at 30th Sep,2024	As at 31st March,2024
Final Dividend for the year ended Dividend distribution tax on above	-	-
Total	-	-

10. Financial Liabilities

Borrowings	(Rs. In lakhs)	(Rs. In lakhs)
Particulars	As at 30th Sep,2024	As at 31st March,2024
Secured		
Term loans from banks	-	-
Unsecured		
From related parties	1,024.68	909.07
From Others	59.51	56.81
Total	1,084.19	965.88

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11. Trade Payables	(Rs. in lakhs)	(Rs. In lakhs)
Particulars	As at 30th Sep,2024	As at 31st March,2024
Trade payables:		
- Dues to micro and small enterprises	[.]	#VALUE!
- Other than micro and small enterprises	5.48	18.67
Total	5.48	#VALUE!

Trade Payables ageing schedule

For the year ended 30th Sep'2024

(Rs. In lakhs)

					(KS. III IGKIS)	
Particulars	Outstanding for following periods from the date of payment#				ŧ	
	Less 6 months	6 months - 1 Year	1-2 Years	2-3 Years	More than three Years	Total
(i)MSME	-					-
(ii) Others	1.18	4.30	-	-	-	5.48
(iii) Disputed dues – MSME				<u> </u>		
(iv) Disputed dues - Others						

For the year ended 31st March'2024

				(IXa. III IGKIIA)		
Outst	Outstanding for following periods from the date of payment#			t#		
Less 6 months	6 months - 1			More than	1	-
\	Year	1-2 Years	2-3 Years	three Years	Total	
0				· · · · · · · · · · · · · · · · · · ·		-
18.67	0.00		-	-	<u> </u>	18.67
						_
			· · · · · · · · · · · · · · · · · · ·		1	-
	Less 6 months	Less 6 months 6 months - 1 Year 0	Less 6 months 6 months - 1 Year 1-2 Years	Less 6 months 6 months - 1 Year 1-2 Years 2-3 Years	Less 6 months 6 months - 1 Year 1-2 Years 2-3 Years three Years	Outstanding for following periods from the date of payment# Less 6 months 6 months - 1 Year 1-2 Years 2-3 Years three Years Total

12. Other current liabilities	(Rs. In lakhs)	(Rs. in lakhs)
Particulars	As at 30th Sep,2024	As at 31st March,2024
Current maturities on deferred revenue on capital subsidy	<u>-</u>	-
Advance from customers	-	-
Statutory liabilities	3.21	7.93
Payable on capital goods	-	-
Unpaid dividend	_	_
Others	0.14	2.17
Total	3.35	10.10

13. Provisions	(Rs. In lakhs)	(Rs. In lakhs)
Particulars	As at 30th	As at 31st
	Sep,2024	March,2024
Provision for Gratuity	-	-
Provision for Leave Encashment	-	_
Provision for Dividend		_
Provision for Bonus		_
Audit Fee payable	<u> </u>	0.36
Sitting Fee payable	_	-
Provision For Expenses	0.05	9.65
GST Payable		-
TDS Payable	_	
Total	0.05	10.01



Flat No. 202,3A/172,Azad Nagar Kanpur -208 002

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Notes to standalone financial statement as at and for the period ended 30th Sep'2024

4. Other non current assets

(Rs. In lakhs)

		(KS. IN IGKNS)
Particulars	As at 30th Sep., 2024	As at 31st March., 2024
Capital Advance	•	
Security Deposits	5.40	5.40
Deferred Revenue		-
Others	_	
Total	5.40	5.40

5. Trade receivables

(Rs. In lakhs)

		(KS. III IGKIS)
Particulars	As at 30th Sep., 2024	As at 31st March., 2024
Considered good - secured	_	*
Considered good - unsecured*	7.27	6.98
With significant increase in credit risk	_	-
Credit impaired	_	_
Less: Loss allowance	Ì	_
Total	7.27	6.98

As at 30th Sep'2024

(Rs. In lakhs)

					(KS. IN IGKIS)	
		Year End	ed 30th Se	p'2024		
Particulars	Less 6 months	6 months - 1 Year	1-2 Years	2-3 Years	More than three Years	Total
(i) Undisputed Trade receivables- considered good	0.39	0.00	6.87			7.26
(ii) Undisputed Trade receivables- which have significant risk					, , , , , , , , , , , , , , , , , , , ,	•
(iii) disputed Trade Receivable considered good						-
(iv) disputed Trade Receivable - which have significant risk						-

As at 31st March 2024

	Year Ended 31st March'24						
Particulars	Less 6 months	6 months - 1 Year	1-2 Years	2-3 Years	More than three Years	Total	
(i) Undisputed Trade receivables- considered good	0.15	-	6.83	-	*	6.98	
(ii) Undisputed Trade receivables- which have significant risk						-	
(iii) disputed Trade Receivable considered good						-	
(iv) disputed Trade Receivable - which have significant risk							





6. Cash and cash equivalents

(Rs. In lakhs)

Particulars	As at 30th Sep., 2024	As at 31st March., 2024
Balances with banks in current accounts	9.05	17.36
Cash in hand	-	-
Total	9.05	17.36

7. Other current assets

Particulars	As at 30th Sep., 2024	As at 31st March., 2024
Advances to vendors	16.06	97.14
Advances to Employees	0.38	0.35
TDS Receivable	-	-
Others (GST+Prepaid Expenses)	66.89	48.76
Total	83.33	146.25





Flat No. 202,3A/172,Azad Nagar Kanpur -208 002

CIN: U74110UP2014PLC062982

Notes forming part of the financial statements for period ended 30th Sep'2024

14. Revenue from operations

(Rs. In lakhs)

14. Revenue from operations		(Ks. In lakns)
Particulars	For the period ended 30th Sep'2024	For the period ended 31st March'2024
Operational Income		
Sale of Digital Platform	-	-
Total	-	-

15. Other income

(Rs. In lakhs)

15. Other Income	er income (KS. II	
Particulars	For the period ended 30th Sep'2024	For the period ended 31st March'2024
Commission Received		
Insurance Recovered		
Currency Exchange Diff.	0.4	0.48
Interest on Overdue	-	-
Interest received	-	-
Profit on Sale of Fixed Assets	-	-
Balance Written-back	0.0	2 0.20
	-	
Total	0.4	4 0.68

16. Employee benefit expenses

(Rs. In lakhs)

Io. Employee benefit expenses		(KS. III IGKIIS)
Particulars	For the period ended 30th Sep'2024	For the period ended 31st March'2024
Salary, wages and incentives*	0.41	37.25
Directors remuneration*	-	-
Contribution to provident and other funds	-	2.27
Bonus	-	-
Workmen and staff welfare expenses	0.03	6.04
Total	0.44	45.56

17. Finance costs

(Rs. In lakhs)

No.

17. Finance costs		
Particulars	For the period ended 30th Sep'2024	For the period ended 31st March'2024
Interest on		
- Term loan	-	-
- Others	4.84	14.70
Net loss on foreign currency translation and transactions	-	-
Bank and documentation charges	0.00	0.05
Total	4.84	14.75

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18. Depreciation and amortisation expense

(Rs. In lakhs)

Particulars	For the period ended 30th Sep'2024	For the period ended 31st March'2024
Depreciation on property, plant and equipment Amortisation on intangible assets	1.25	7.82 -
Total	1.25	7.82

19. Other expenses

19. Other expenses		(Rs. In lakhs			
Particulars	For the period ended 30th	For the period ended 31st			
Other	Sep'2024	March'2024			
Others					
Insurance	-	0.40			
Auditor's Remuneration (refer note below)	-	0.80			
Legal and Professional Charges	-	6.41			
Office Expenses	0.00	5.73			
Rental	0.28	12.90			
Subscription and Donation	-	0.21			
Amortisation of deferred income on EPCG license	-	1			
Product Development & Improvement Expenses	<u>-</u>				
Printing and Stationery	_	0.28			
Communication cost	0.20	5.40			
Interest On TDS	0.003	0.56			
Business Development & Promotions	_	1.95			
Repair & Maintenance	_	3.36			
Travelling & Conveyance	0.09	24.08			
Fee and Charges	0.01	0.08			
Web Design Charges		6.96			
Other Misc	0.02	0.53			
Expenses on discontinued Project work written off	0.02	28.18			
Loss on sale of export incentives		25.16			
Balance Written-off	0.00	10.38			
Provision Written-back	0.01	10.38			
Total	0.62	108.22			

Note:

		(RS. III IUKIIS)
Auditor's remuneration comprises:	For the period ended 30th Sep'2024	For the period ended 31st March'2024
As Auditors	-	0.80
For Limited Review	_	
For certification	_	_
Total		0.80

20. Earning Per Share

	For the period ended 30th Sep'2024	For the period ended 31st March'2024
Profit attributable to the Equity Holders for basic and diluted earning per share	,	
(Rs. in Lacs)	-6.71	-175.67
Number of Equity Share	20,00,000	20,00,000
Weighted Average number of shares at end of the year for basic and diluted earning per		
share	20,00,000	20,00,000
Basic and diluted earning per share	-0.34	-8.78



86.20

Note to standalone financial statements as at and for the period ended 30th Sep'2024 2. Property, plant and equipment as at 30th Sep'2024

										Ks. In lakhs)
Particulars	Freehold land	Leasehold land	Factory buildings	Non- Factory buildings	Plant and equipment	Furniture and fixtures	Computer	Office equipment	Air Conditioner	Total
Gross carrying value										
As at 1st April, 2024	-	-	-	-	112.64	29.61	3.96	13.47	6.51	166.19
Additions					86.20		-			86.20
Deletions			-		.,					•
As at 30th Sep 2024	-	-		-	198.85	29.61	3.96	13.47	6.51	252.39
Accumulated Depreciation										
As at 1st April, 2024	-	-	-	1 - 1	2.02	2.03	1.69	4.24	0.37	10.34
Additions					8.72	1.44	0.63	1.37	0.32	12.48
Deletions								-	-	-
As at 30th Sep 2024	-	•	-	-	10.74	3.47	2.32	5.61	0.69	22.83
Net Carrying amount										
As at 1st April, 2024	-		-		110.63	27.58	2.27	9.23	6.14	155.85
As at 30th Sep 2024	-	-	-	-	188.11	26.14	1.64	7.86	5.82	229.57
				· · · · · · · · · · · · · · · · · · ·				· · · · · · · · · · · · · · · · · · ·	Υ	
Gross carrying value										
As at 1st April, 2023	-	-	-	-	0.20	1.97	2.25	11.60	0.01	16.03
Additions	,				112.44	27.63	1.71	1.87	6.50	150.15
Deletions										-
As at 31 st March., 2024	-	-	-	-	112.64	29.60	3.96	13.47	6.51	166.18
Accumulated Depreciation										_
As at 1st April, 2023	_	[1 -		0.02	0.24	0.49	1.76	0.01	2.52
Additions		_	l -	_	2.00	1.79	1.20	2.48	0.36	7.82
Deletions		ŀ			-			_	-	
As at 31st March., 2024	-	-	-	-	2.02	2.03	1.69	4.24	0.37	10.34
 Net Carrying amount										
As at 1st April, 2023	-	-	-	-	0.18	1.73	1.76	9.84	-	13.51
As at 31st March., 2024	-	<u>-</u>	-	-	110.63	27.58	2.27	9.23	6.14	155.84



3. Capital work in progress (CWIP)

As at 30th Sep, 2024	(Rs. In lakhs)
Particulars	Amount
Gross carrying value	
As at 1st April, 2024	379.34
Additions	78.91
Less : Expenses on discontinued Project work written off	
Transfer	-
As at 30th Sep, 2024	458.25

Capital work in progress (CWIP)

As at 31st March, 2024	(Rs. In lakhs)
Particulars	Amount
Gross carrying value	
As at 1st April, 2024	122.07
Additions	285.45
Less : Expenses on discontinued Project	
work written off	-28.18
Transfer	-
As at 31st March, 2024	379.34

CWIP Ageing Schedule as on 30th Sep,2024					
Particulars					
	Less than 1	1 to 2 years	2 to 3 years	More than 3 years	Total
Projects in progress	203.74	247.67		,	451.41
Projects temporarily suspended		11.04			11.04

(Rs. In lakhs) CWIP Ageing Schedule as on 31st March, 2024

Particulars						
	Less than 1	1 to 2 years	2 to 3 years	More than 3 years	Total	
Projects in progress	285.45	82.85	-	-	368.30	
Projects temporarily suspended	- 1	11.04	-	-	11.04	