

**Pakka Impact Limited**

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

CIN : U74110UP2014PLC062982

Balance Sheet as at 30th September 2024

(Rs. In lakhs)

Particulars	Note No.	As at 30th Sep 2024	As at 31st March 2024
<b>I. ASSETS</b>			
<b>Non-current assets</b>			
(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
<b>Total non current assets</b>		<b>693.22</b>	<b>540.58</b>
<b>Current Assets</b>			
(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
<b>Total current assets</b>		<b>99.65</b>	<b>170.59</b>
<b>TOTAL ASSETS</b>		<b>792.87</b>	<b>711.17</b>
<b>II. EQUITY AND LIABILITIES</b>			
<b>(1) Equity</b>			
(a) Equity share capital	8	200.00	200.00
(b) Other equity	9	-500.20	-493.49
<b>Total Equity</b>		<b>-300.20</b>	<b>-293.49</b>
<b>Liabilities</b>			
<b>(2) Non current liabilities</b>			
(a) Financial liabilities			
(i) Borrowings	10	1,084.19	965.88
(ii) Other financial liabilities		-	-
(b) Deferred tax liabilities (net)		-	-
(c) Other non current liabilities		-	-
<b>Total non current liabilities</b>		<b>1,084.19</b>	<b>965.88</b>
<b>(3) Current liabilities</b>			
(a) Financial liabilities			
(i) Borrowings		-	-
(ii) Trade payables	11	-	-
(A) Total outstanding dues of Small Enterprises and Micro enterprises		-	-
(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
<b>Total current liabilities</b>		<b>8.88</b>	<b>38.78</b>
<b>Total liabilities</b>		<b>1,093.07</b>	<b>1,004.66</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>792.87</b>	<b>711.17</b>
Material Accounting Policy Information	1		
The accompanying notes are an integral part of the financial statements			

For Kapoor Tandon &amp; Company

Chartered Accountants

FRN/000952C



(CA Devendra Swaroop Mathur)

Partner

Membership No. : 082570

Place : New Delhi

Date : 25th May, 2024 ~~28th October 2024~~

UDIN: 24082570BKHYX6294

24082570BKHYX6294

For and on behalf of the Board

Neetika Suryawanshi

Director

DIN : 05305361

Place : Noida

Ramjee Subramanian

Whole Time Director

DIN : 10048448

Place : Bengaluru

**Pakka Impact Limited**

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

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

(Rs. In lakhs)

Particulars	As at 30th Sep 2024	As at 31st March 2024
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before tax	-6.71	-175.67
Adjustments for :		
Depreciation and amortization	1.25	7.82
Expenses on discontinued Project work written off	-	28.18
Loss/(Profit) on sale of property, plant and equipment	-	0.00
Finance cost	4.84	14.75
Remeasurement of net defined benefit plans	-	0.00
Net (gain) / loss on foreign exchange fluctuation	-	-
Net (gain)/ loss on investments measured at Fair Value through Profit and Loss	-	0.00
<b>Operating profit before working capital changes</b>	<b>-0.62</b>	<b>-124.92</b>
Changes in working capital:		
Adjustment for (increase)/decrease in operating assets		
(Increase)/ decrease in trade receivables & others	62.63	17.80
(Increase)/ decrease in inventories	-	0.00
(Increase)/ decrease in other financial assets	-	-
(Increase)/ decrease in other assets	-	0.00
Adjustment for increase/(decrease) in operating liabilities		
Increase/ (decrease) in trade payables & other	-29.90	-1.10
Increase/ (decrease) in other financial liabilities	-	-
Increase/ (decrease) in other liabilities	-	-
Increase/ (decrease) in provisions	-	-
<b>Cash generated from operations</b>	<b>32.11</b>	<b>-108.22</b>
Taxes paid (net of refunds)	-	-
<b>Net cash generated from operating activities</b>	<b>32.11</b>	<b>-108.22</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment, intangible assets (including capital work in progress and capital advance)	-153.88	-435.60
Proceeds from sale of property, plant and equipment	-	-
Interest received	-	-
Other Non current assets	-	-
<b>Net cash (used in) / generated from investing activities</b>	<b>-153.88</b>	<b>-435.60</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Increase/ (decrease) in long-term borrowings		
Increase/ (decrease) in short-term borrowings	118.30	568.54
Issuance of equity shares	-	-
Premium on Security	-	-
Money received against warrant	-	-
Finance costs paid	-4.84	-14.75
Derivatives	-	-
<b>Net cash used in financing activities</b>	<b>113.46</b>	<b>553.79</b>
<b>INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>-8.31</b>	<b>9.97</b>
Cash and cash equivalents at the beginning of the year	17.36	7.39
<b>Cash and cash equivalents at the end of the year (refer note 4(c))</b>	<b>9.05</b>	<b>17.36</b>
The above statement of cash flow has been prepared under the indirect method as set out in INDAS-7' Statement of cash flow' )		
Material Accounting Policy Information ( Refer Note 1 )		
The accompanying notes are an integral part of the financial statements		

**For Kapoor Tandon & Company**

Chartered Accountants

FRN 000952C

  
(CA Devendra Swaroop Mathur)

Partner

Membership No. : 082570

Place : New Delhi

Date : ~~25th May, 2024~~ 28th October, 2024

UDIN: 24082570BKHYUX6294

24082570BKHYWE6721

**For and on behalf of the Board**

  
Neetika Suryawanshi

Director

DIN : 05305361

Place : Noida

  
Ramjee Subramanian

Whole Time Director

DIN : 10048448

Place : Bengaluru

**Pakka Impact Limited**

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

CIN : U74110UP2014PLC062982

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

(Rs. In lakhs)

Particulars	Note No.	For the period ended 30th Sep'24	For the period ended 31st March'24
I. Revenue from operations	14	-	-
II. Other income	15	0.44	0.68
<b>III. Total Income</b>		<b>0.44</b>	<b>0.68</b>
<b>IV. Expenses</b>			
Cost of materials consumed		-	-
Purchase of stock-in-trade		-	-
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
<b>Total Expenses (IV)</b>		<b>7.15</b>	<b>176.35</b>
<b>V. Profit before Tax (III - IV)</b>		<b>-6.71</b>	<b>-175.67</b>
<b>VI. Tax expense:</b>			
1. Current tax		-	-
2. Deferred tax		-	-
3. Tax adjustments relating to earlier years		-	-
<b>VII. Profit for the period (V - VI)</b>		<b>-6.71</b>	<b>-175.67</b>
<b>VIII. Other comprehensive income</b>			
(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		-	-
		-	-
		-	-
<b>IX. Total comprehensive income for the period (VII - VIII)</b>		<b>-6.71</b>	<b>-175.67</b>
<b>X. Earnings per equity share</b>	20		
1. Basic		-0.34	-8.78
2. Diluted		-0.34	-8.78
Material Accounting Policy Information	1		
The accompanying notes are an integral part of the financial statements			

**For Kapoor Tandon & Company**

Chartered Accountants

FRN : 000952C



(CA Devendra Swaroop Mathur)

Partner

Membership No. : 082570

Place : New Delhi

Date : 26th May, 2024 28th October, 2024

UDIN : 24082570BKHVJUX6294

24082570BKHVWE6721

**For and on behalf of the Board**

Neetika Suryawanshi

Director

DIN : 05305361

Place : Noida

Ramjee Subramanian

Whole Time Director

DIN : 10048448

Place : Bengaluru

**Pakka Impact Limited**

Plot No. 202,3A/172,Azad Nagar, Kamur -208 002

CIN : U74110UP2014PLC062982

**Statement of Changes in Equity for the period ended 30th September 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		
Balance as on 30st Sep, 2024	200.00	

Particulars	Other Equity				Total equity
	Capital Reserve	Securities Premium	General reserve	Retained Earnings	
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

Particulars	Reserves and Surplus				Total equity
	Capital Reserve	Securities Premium	General reserve	Retained Earnings	
Balance as on 1st April, 2022	-	-	-	-317.82	-317.82
Additions during the year	-	-	-	-	-
Profit for the year	-	-	-	-175.67	-175.67
Dividend Paid for the year ended 31st March, 2023	-	-	-	-	-
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

**For Kapoor Tandon & Company**  
Chartered Accountants  
FRN : 000952C

(CA) Devendra Swaroop Mathur  
Partner

Membership No. : 982570  
Date : 28th Nov 2024  
Place : New Delhi  
UDIN : 24082570RKHUV6294

**For and on behalf of the Board**

Neelika Suryawanshi  
Director  
DIN : 05305361  
Place : Noida

Ramjee Subramanian  
Whole Time Director  
DIN : 10048448  
Place : Bengaluru

	KMP		Group Entity		Total	
	30.09.2024	31.03.2024	30.09.2024	31.03.2024	30.09.2024	31.03.2024
	(Rs. In lakhs)					
<b>A Expenses</b>						
<b>A.1 Vignesh Kamath (up to 30.09.2024)</b>						
Remuneration	-	12.20	-	-	-	12.20
Consultancy	2.70	19.00	2.70	19.00	2.70	19.00
Travelling	5.77	8.59	5.77	8.59	5.77	8.59
Other	0.33	5.00	0.33	5.00	0.33	5.00
<b>A.2 Sagar Shankh Shekhar (up to 30.09.2024)</b>						
Remuneration	-	27.36	-	-	-	27.36
Travelling	-	2.87	-	-	-	2.87
<b>A.3 Ranjith Subramanian (Up to 30.09.2024)</b>						
Remuneration	1.31	43.43	-	-	-	44.74
Travelling	0.41	5.96	-	-	-	6.37
Others	-	1.68	-	-	-	1.68
<b>B Outstanding balance with related Party</b>						
<b>B.1 Satvir Global Limited</b>						
Balance brought forward	-	-	21.62	21.89	21.62	21.89
Unsecured Loan Received	-	-	-	1.89	-	1.89
Interest Received	-	-	0.90	1.80	0.90	1.80
Interest on loan	-	-	0.09	0.18	0.09	0.18
Less : TDS on interest	-	-	22.43	21.62	22.43	23.51
<b>Balance amount as on Balance sheet date</b>						
<b>B.2 Yash Agro products Limited</b>						
Balance brought forward	-	-	118.94	118.25	118.94	118.25
Unsecured Loan Received	-	-	-	8.25	-	8.25
Interest Received	-	-	5.24	9.93	5.24	9.93
Interest on loan	-	-	0.55	0.99	0.55	0.99
Less : TDS on interest	-	-	123.65	118.94	123.65	127.19
<b>Balance amount as on Balance sheet date</b>						
<b>B.3 Pakka Limited (Loan)</b>						
Balance brought forward	-	-	768.51	205.82	768.51	768.51
Unsecured Loan Received	-	-	74.77	523.46	74.77	64.65
Interest on loan	-	-	39.23	43.59	39.23	19.26
Other Amount paid as expenses	-	-	-	-	-	-
Less : TDS on interest	-	-	3.91	4.36	3.91	1.93
<b>Balance amount as on Balance sheet date</b>						
	-	-	878.60	768.51	878.60	850.50
<b>B.5 Pakka Limited ( Vendor)</b>						
Balance brought forward	-	-	-	-	-	-
Purchase	-	-	0.56	5.73	-	5.73
Less : Payment	-	-	-	5.17	-	5.17
<b>Balance amount as on Balance sheet date</b>						
	-	-	0.56	0.56	0.56	0.56
<b>B.6 Pakka PTE Limited</b>						
Balance brought forward	-	-	6.84	6.36	6.84	6.36
Transfer for IT Platform	-	-	-	0.48	-	0.39
Currency fluctuation impact	-	-	-	-	-	-
Less : Fund received	-	-	-	-	-	-
<b>Balance amount as on Balance sheet date</b>						
	-	-	7.23	6.84	7.23	6.36

	KMP		Group Entity		Total	
	30.06.2024	31.03.2024	30.06.2024	31.03.2024	30.06.2024	31.03.2024
	(Rs. In lakhs)					
<b>A Expenses</b>						
<b>A.1 Vignesh Kamath (up to 30.09.2024)</b>						
Remuneration	-	12.20	-	-	-	12.20
Consultancy	2.70	19.00	2.70	19.00	2.70	19.00
Travelling	5.77	8.59	5.77	8.59	5.77	8.59
Other	0.33	5.00	0.33	5.00	0.33	5.00
<b>A.2 Sagar Shankh Shekhar (up to 30.09.2024)</b>						
Remuneration	-	27.36	-	-	-	27.36
Travelling	-	2.87	-	-	-	2.87
<b>A.3 Ranjith Subramanian (Up to 30.09.2024)</b>						
Remuneration	1.31	43.43	-	-	-	44.74
Travelling	0.41	5.96	-	-	-	6.37
Others	-	1.68	-	-	-	1.68
<b>B Outstanding balance with related Party</b>						
<b>B.1 Satvir Global Limited</b>						
Balance brought forward	-	-	21.89	20.25	21.89	20.25
Unsecured Loan Received	-	-	-	1.89	-	1.89
Interest Received	-	-	1.80	1.82	1.80	1.82
Interest on loan	-	-	0.18	0.18	0.18	0.18
Less : TDS on interest	-	-	21.62	21.89	21.62	21.89
<b>Balance amount as on Balance sheet date</b>						
	-	-	118.25	35.13	118.25	35.13
<b>B.2 Yash Agro products Limited</b>						
Balance brought forward	-	-	-	75.00	-	75.00
Unsecured Loan Received	-	-	-	8.25	-	8.25
Interest Received	-	-	9.93	9.02	9.93	9.02
Interest on loan	-	-	0.99	0.99	0.99	0.99
Less : TDS on interest	-	-	118.94	118.25	118.94	118.25
<b>Balance amount as on Balance sheet date</b>						
	-	-	878.60	205.82	878.60	205.61
<b>B.5 Pakka Limited ( Vendor)</b>						
Balance brought forward	-	-	-	-	-	-
Purchase	-	-	0.56	5.73	-	5.73
Less : Payment	-	-	-	5.17	-	5.17
<b>Balance amount as on Balance sheet date</b>						
	-	-	0.56	0.56	0.56	0.56
<b>B.6 Pakka PTE Limited</b>						
Balance brought forward	-	-	6.36	6.36	6.36	-
Transfer for IT Platform	-	-	-	121.02	-	121.02
Currency fluctuation impact	-	-	-	0.48	-	0.48
Less : Fund received	-	-	-	-	-	-
<b>Balance amount as on Balance sheet date</b>						
	-	-	6.84	6.36	6.84	6.36

**Pakka Impact Limited**

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

**8. Equity share capital**

(Rs. In lakhs)

Particulars	As at 30th Sep,2024	As at 31st March,2024
<b>Authorised equity share capital</b> <u>Equity shares</u> 50,00,000 Equity Shares of Rs.10/- each	500.00	500.00
<b>Total</b>	500.00	500.00
<b>Issued, subscribed and fully paid up</b> <u>Equity shares</u> 20,00,000 Equity Shares of Rs.10/- each	200.00	200.00

## (ii) Movements in Equity Share Capital

(Rs in Lacs)

Particulars	As at 30th Sep,2024	As at 31st March,2024
Opening Balance	200.00	200.00
Issued during the year	-	-
Closing Balance	200.00	200.00

## 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
	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)
	As at 30th Sep,2024	As at 31st March,2024
Capital Reserve	-	-
Securities Premium	-	-
General Reserve	-	-
Retained Earnings	-500.20	-493.49
Other Comprehensive Income	-	-
<b>Total</b>	<b>-500.20</b>	<b>-493.49</b>

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

9.2. Proposed Dividend on equity shares not recognised

Particulars	(Rs. In lakhs)	
	As at 30th Sep,2024	As at 31st March,2024
Final Dividend for the year ended	-	-
Dividend distribution tax on above	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

10. Financial Liabilities

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

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

**Trade Payables ageing schedule**

For the year ended 30th Sep'2024

(Rs. In lakhs)

Particulars	Outstanding for following periods from the date of payment#					
	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						-
(iv) Disputed dues - Others						-

For the year ended 31st March'2024

(Rs. In lakhs)

Particulars	Outstanding for following periods from the date of payment#					
	Less 6 months	6 months - 1 Year	1-2 Years	2-3 Years	More than three Years	Total
(i)MSME	0					-
(ii) Others	18.67	0.00	-	-	-	18.67
(iii) Disputed dues – MSME						-
(iv) Disputed dues - Others						-

**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	-
Advance from customers	-	-
Statutory liabilities	3.21	7.93
Payable on capital goods	-	-
Unpaid dividend	-	-
Others	0.14	2.17
<b>Total</b>	<b>3.35</b>	<b>10.10</b>

**13. Provisions**

(Rs. In lakhs)

(Rs. In lakhs)

Particulars	As at 30th Sep,2024	As at 31st March,2024
	Provision for Gratuity	-
Provision for Leave Encashment	-	-
Provision for Dividend	-	-
Provision for Bonus	-	-
Audit Fee payable	-	0.36
Sitting Fee payable	-	-
Provision For Expenses	0.05	9.65
GST Payable	-	-
TDS Payable	-	-
<b>Total</b>	<b>0.05</b>	<b>10.01</b>



**Pakka Impact Limited**

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

CIN : U74110UP2014PLC062982

**Notes to standalone financial statement as at and for the period ended 30th Sep'2024****4. Other non current assets**

(Rs. In lakhs)

Particulars	As at 30th Sep., 2024	As at 31st March., 2024
Capital Advance	-	-
Security Deposits	5.40	5.40
Deferred Revenue	-	-
Others	-	-
<b>Total</b>	<b>5.40</b>	<b>5.40</b>

**5. Trade receivables**

(Rs. In lakhs)

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	-	-
<b>Total</b>	<b>7.27</b>	<b>6.98</b>

**As at 30th Sep'2024**

(Rs. In lakhs)

Particulars	Year Ended 30th Sep'2024					
	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**

(Rs. In lakhs)

Particulars	Year Ended 31st March'24					
	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)**

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

**7. Other current assets****(Rs. In lakhs)**

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

**Pakka Impact Limited**

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

CIN : U74110UP2014PLCO62982

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

**14. Revenue from operations**

(Rs. In lakhs)

Particulars	For the period ended 30th Sep'2024	For the period ended 31st March'2024
<b>Operational Income</b>		
Sale of Digital Platform	-	-
<b>Total</b>	-	-

**15. Other income**

(Rs. In lakhs)

Particulars	For the period ended 30th Sep'2024	For the period ended 31st March'2024
Commission Received		
Insurance Recovered		
Currency Exchange Diff.	0.42	0.48
Interest on Overdue	-	-
Interest received	-	-
Profit on Sale of Fixed Assets	-	-
Balance Written-back	0.02	0.20
<b>Total</b>	<b>0.44</b>	<b>0.68</b>

**16. Employee benefit expenses**

(Rs. In lakhs)

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
<b>Total</b>	<b>0.44</b>	<b>45.56</b>

**17. Finance costs**

(Rs. In lakhs)

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
<b>Total</b>	<b>4.84</b>	<b>14.75</b>

**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	1.25	7.82
Amortisation on intangible assets	-	-
<b>Total</b>	<b>1.25</b>	<b>7.82</b>

**19. Other expenses**

(Rs. In lakhs)

Particulars	For the period ended 30th Sep'2024	For the period ended 31st March'2024
<b>Others</b>		
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	-	-
Product Development & Improvement Expenses	-	-
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	-	28.18
Loss on sale of export incentives	-	-
Balance Written-off	0.00	10.38
Provision Written-back	0.01	-
<b>Total</b>	<b>0.62</b>	<b>108.22</b>

**Note:**

(Rs. In lakhs)

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	-	-
<b>Total</b>	<b>-</b>	<b>0.80</b>

**20. Earning Per Share**

	<b>For the period ended 30th Sep'2024</b>	<b>For the period ended 31st March'2024</b>
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



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

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

(Rs. In lakhs)

Particulars	Freehold land	Leasehold land	Factory buildings	Non-Factory buildings	Plant and equipment	Furniture and fixtures	Computer	Office equipment	Air Conditioner	Total
<b>Gross carrying value</b>										
As at 1st April, 2024	-	-	-	-	112.64	29.61	3.96	13.47	6.51	166.19
Additions					86.20		-			86.20
Deletions										-
<b>As at 30th Sep 2024</b>	-	-	-	-	<b>198.85</b>	<b>29.61</b>	<b>3.96</b>	<b>13.47</b>	<b>6.51</b>	<b>252.39</b>
<b>Accumulated Depreciation</b>										
As at 1st April, 2024	-	-	-	-	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					-					-
<b>As at 30th Sep 2024</b>	-	-	-	-	<b>10.74</b>	<b>3.47</b>	<b>2.32</b>	<b>5.61</b>	<b>0.69</b>	<b>22.83</b>
<b>Net Carrying amount</b>										
As at 1st April, 2024	-	-	-	-	110.63	27.58	2.27	9.23	6.14	155.85
<b>As at 30th Sep 2024</b>	-	-	-	-	<b>188.11</b>	<b>26.14</b>	<b>1.64</b>	<b>7.86</b>	<b>5.82</b>	<b>229.57</b>

<b>Gross carrying value</b>										
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										-
<b>As at 31st March., 2024</b>	-	-	-	-	<b>112.64</b>	<b>29.60</b>	<b>3.96</b>	<b>13.47</b>	<b>6.51</b>	<b>166.18</b>
<b>Accumulated Depreciation</b>										
As at 1st April, 2023	-	-	-	-	0.02	0.24	0.49	1.76	0.01	2.52
Additions					2.00	1.79	1.20	2.48	0.36	7.82
Deletions					-					-
<b>As at 31st March., 2024</b>	-	-	-	-	<b>2.02</b>	<b>2.03</b>	<b>1.69</b>	<b>4.24</b>	<b>0.37</b>	<b>10.34</b>
<b>Net Carrying amount</b>										
As at 1st April, 2023	-	-	-	-	0.18	1.73	1.76	9.84	-	13.51
<b>As at 31st March., 2024</b>	-	-	-	-	<b>110.63</b>	<b>27.58</b>	<b>2.27</b>	<b>9.23</b>	<b>6.14</b>	<b>155.84</b>

3. Capital work in progress (CWIP)

As at 30th Sep, 2024 (Rs. In lakhs)

Particulars	Amount
<b>Gross carrying value</b>	
As at 1st April, 2024	379.34
Additions	78.91
Less : Expenses on discontinued Project work written off	-
Transfer	-
<b>As at 30th Sep, 2024</b>	<b>458.25</b>

Capital work in progress (CWIP)

As at 31st March, 2024 (Rs. In lakhs)

Particulars	Amount
<b>Gross carrying value</b>	
As at 1st April, 2024	122.07
Additions	285.45
Less : Expenses on discontinued Project work written off	-28.18
Transfer	-
<b>As at 31st March, 2024</b>	<b>379.34</b>

CWIP Ageing Schedule as on 30th Sep, 2024

(Rs. In lakhs)

Particulars	Less than 1	1 to 2 years	2 to 3 years	More than 3	Total
	year			years	
Projects in progress	203.74	247.67			451.41
Projects temporarily suspended		11.04			11.04

CWIP Ageing Schedule as on 31st March, 2024

(Rs. In lakhs)

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