

**Pakka Impact Limited**

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

CIN : U74110UP2014PLC062982

**Balance Sheet as at 31st December 2024**

(Rs. In lakhs)

Particulars	Note No.	As at 31st Dec., 2024	As at 31st March 2024
<b>I. ASSETS</b>			
<b>Non-current assets</b>			
(a) Property, plant and equipment	2	222.80	155.84
(b) Capital work-in-progress ( Intangible)	3	487.41	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>715.61</b>	<b>540.58</b>
<b>Current Assets</b>			
(a) Inventories		-	-
(b) Financial assets			
(i) Trade receivables	5	6.96	6.98
(ii) Cash and cash equivalents	6	9.23	17.36
(iii) Bank balances other than (ii) above		-	-
(iv) Other financial assets		-	-
(c) Current tax assets(net)		-	-
(d) Other current assets	7	82.79	146.25
<b>Total current assets</b>		<b>98.98</b>	<b>170.59</b>
<b>TOTAL ASSETS</b>		<b>814.59</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	(503.47)	(493.49)
<b>Total Equity</b>		<b>(303.47)</b>	<b>(293.49)</b>
<b>Liabilities</b>			
<b>(2) Non current liabilities</b>			
(a) Financial liabilities			
(i) Borrowings	10	1,109.15	965.88
(ii) Other financial liabilities		-	-
(b) Deferred tax liabilities (net)		-	-
(c) Other non current liabilities		-	-
<b>Total non current liabilities</b>		<b>1,109.15</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 micro		5.23	18.67
(iii) Other financial liabilities		-	-
(b) Other current liabilities	12	3.09	10.10
(c) Provisions	13	0.59	10.01
<b>Total current liabilities</b>		<b>8.91</b>	<b>38.78</b>
<b>Total liabilities</b>		<b>1,118.06</b>	<b>1,004.66</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>814.59</b>	<b>711.17</b>
Material Accounting Policy Information	1		
The accompanying notes are an integral part of the financial statements			

**For Kapoor Tandon & Company**

Chartered Accountants

FRN : 000952C

For and on behalf of the Board

**(CA Devendra Swaroop Mathur)**

Partner

Membership No. : 082570

Place : New Delhi

Date : 25th Jan'25

UDIN: 24082570BKHVUX6294

**Anshu Anjalisingh**

Director

10879542

Place : Bangalore

**Tripurari Bharti**

Whole Time Director

7656143

Place : Ayodhya

**Pakka Impact Limited**

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

CIN : U74110UP2014PLC062982

**Statement of Profit and Loss for period ended 31st December 2024**

(Rs. In lakhs)

Particulars	Note No.	For the period ended 31 Dec'24	For the period ended 31st March'24
I. Revenue from operations	14	-	-
II. Other income	15	0.41	0.68
<b>III. Total Income</b>		<b>0.41</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	0.48	45.56
Finance costs	17	7.28	14.75
Depreciation and amortization expenses	18	1.93	7.82
Other expenses	19	0.70	108.22
<b>Total Expenses (IV)</b>		<b>10.39</b>	<b>176.35</b>
<b>V. Profit before Tax (III - IV)</b>		<b>(9.98)</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>(9.98)</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>(9.98)</b>	<b>(175.67)</b>
<b>X. Earnings per equity share</b>	20		
1. Basic		(0.50)	(8.78)
2. Diluted		(0.50)	(8.78)
Material Accounting Policy Information	1		
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**For Kapoor Tandon & Company**

Chartered Accountants

FRN : 000952C

**For and on behalf of the Board****(CA Devendra Swaroop Mathur)**

Partner

Membership No. : 082570

Place : New Delhi

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**Pakka Impact Limited**

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

CIN : U74110UP2014PLC062982

**Statement of Cash Flows for the period ended 31st December 2024**

(Rs. In lakhs)

Particulars	As at 31st Dec., 2024	As at 31st March 2024
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before tax	(9.98)	(175.67)
<i>Adjustments for :</i>		
Depreciation and amortization	19.24	7.82
Expenses on discontinued Project work written off	-	28.18
Loss/(Profit) on sale of property, plant and equipment	-	0.00
Finance cost	7.28	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>16.54</b>	<b>-124.92</b>
<i>Changes in working capital:</i>		
<i>Adjustment for (increase)/decrease in operating assets</i>		
(Increase)/ decrease in trade receivables & others	63.48	17.80
(Increase)/ decrease in inventories	-	0.00
(Increase)/ decrease in other financial assets	-	-
(Increase)/ decrease in other assets	-	0.00
<i>Adjustment for increase/(decrease) in operating liabilities</i>		
Increase/ (decrease) in trade payables & other	(29.87)	(1.10)
Increase/ (decrease) in other financial liabilities	-	-
Increase/ (decrease) in other liabilities	-	-
Increase/ (decrease) in provisions	-	-
<b>Cash generated from operations</b>	<b>50.15</b>	<b>-108.22</b>
Taxes paid (net of refunds)	-	-
<b>Net cash generated from operating activities</b>	<b>50.15</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 capial advance)	(194.26)	(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>(194.26)</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	143.27	568.54
Issuance of equity shares	-	-
Premium on Security		
Money received against warrant		
Finance costs paid	(7.29)	(14.75)
Derivatives		
<b>Net cash used in financing activities</b>	<b>135.98</b>	<b>553.79</b>
<b>INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(8.13)</b>	<b>9.97</b>
Cash and cash equivalents at the beginning of the year	<b>17.36</b>	<b>7.39</b>
<b>Cash and cash equivalents at the end of the year (refer note 4(c))</b>	<b>9.23</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

**For and on behalf of the Board**

**(CA Devendra Swaroop Mathur)**  
Partner  
Membership No. : 082570  
Place : New Delhi  
Date : 25th Jan'25  
UDIN: 24082570BKHVUX6294

**Anshu Anjalisingh**  
Director  
10879542  
Place : Bengaluru

**Tripurari Bharti**  
Whole Time Director  
7656143  
Place : Ayodhya

**Pakka Impact Limited**

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

CIN : U74110UP2014PLC062982

**Statement of Changes in Equity for the period ended 31st December 2024**

<b>A. Equity share capital</b>		(Rs. In lakhs)
<b>Particulars</b>	<b>Amount</b>	
<b>Balance as on 1st April, 2023</b>		200.00
Additions during the year		
<b>Balance as on 31st March, 2024</b>		200.00
Additions during the year		-
<b>Balance as on 31st Dec, 2024</b>		200.00

<b>B. Other equity</b>							(Rs. In lakhs)
Particulars	Other Equity					Total equity	
	Reserves and Surplus				Other Comprehensive Income		
	Capital Reserve	Securities Premium	General reserve	Retained Earnings	Other items of other comprehensive income		
<b>Balance as on 1st April, 2024</b>	-	-	-	(493.49)	-	(493.49)	
Additions during the year	-	-	-	-	-	-	
Profit for the year	-	-	-	(9.98)	-	(9.98)	
Dividend Paid for the period ended as on 30st June'24	-	-	-	-	-	-	
<b>Balance as on 31st Dec, 2024</b>	-	-	-	(503.47)	-	(503.47)	

<b>(Rs. In lakhs)</b>						
Particulars	Other Equity					Total equity
	Reserves and Surplus				Other Comprehensive Income	
	Capital Reserve	Securities Premium	General reserve	Retained Earnings	Other items of other comprehensive income	
<b>Balance as on 1st April, 2023</b>	-	-	-	(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	-	-	-	-	-	-
<b>Balance as on 31st March, 2024</b>	-	-	-	(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

**For and on behalf of the Board****(CA Devendra Swaroop Mathur)**

Partner

Membership No. : 082570

Place : New Delhi

Date : 25th Jan'25

UDIN: 24082570BKHVUX6294

**Anshu Anjalisingh**

Director

10879542

Place : Noida

**Tripurari Bharti**

Whole Time Director

7656143

Place : Ayodhya

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

Note to standalone financial statements as at and for the period ended 31st Dec'2024

2. Property, plant and equipment as at 31st December 2024

Particulars	(Rs. In lakhs)									Total
	Freehold land	Leasehold land	Factory buildings	Non-Factory buildings	Plant and equipment	Furniture and fixtures	Computer	Office equipment	Air Conditioner	
<b>Gross carrying value</b>										
As at 1st April, 2024	-	-	-	-	112.64	29.61	3.96	13.47	6.51	166.19
Additions					80.65		-	5.55		86.20
Deletions										-
<b>As at 31th Dec 2024</b>	-	-	-	-	<b>193.29</b>	<b>29.61</b>	<b>3.96</b>	<b>19.02</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					13.36	2.17	0.94	2.31	0.47	19.25
Deletions					-		-	-	-	-
<b>As at 31th Dec 2024</b>	-	-	-	-	<b>15.37</b>	<b>4.20</b>	<b>2.63</b>	<b>6.55</b>	<b>0.84</b>	<b>29.59</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 31th Dec 2024</b>	-	-	-	-	<b>177.92</b>	<b>25.41</b>	<b>1.33</b>	<b>12.47</b>	<b>5.67</b>	<b>222.80</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 31st Dec, 2024 (Rs. In lakhs)**

Particulars	Amount
<b>Gross carrying value</b>	
<b>As at 1st April, 2024</b>	<b>379.34</b>
Additions	108.30
Less : Expenses on discontinued Project work written off	-0.23
Transfer	-
<b>As at 31th Dec 2024</b>	<b>487.41</b>

**Capital work in progress (CWIP)**

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

Particulars	Amount
<b>Gross carrying value</b>	
<b>As at 1st April, 2024</b>	<b>122.07</b>
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 31st December,2024**

**(Rs. In lakhs)**

Particulars					Total
	Less than 1 year	1 to 2 years	2 to 3 years	More than 3 years	
Projects in progress	228.70	247.67			<b>476.37</b>
Projects temporarily suspended		11.04			<b>11.04</b>

**CWIP Ageing Schedule as on 31st March,2024**

**(Rs. In lakhs)**

Particulars					Total
	Less than 1 year	1 to 2 years	2 to 3 years	More than 3 years	
Projects in progress	285.45	82.85	-	-	<b>368.30</b>
Projects temporarily suspended	-	11.04	-	-	<b>11.04</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 31st December 2024****4. Other non current assets**

(Rs. In lakhs)

Particulars	As at 31Dec., 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 31Dec., 2024	As at 31st March., 2024
Considered good - secured	-	-
Considered good - unsecured*	6.96	6.98
With significant increase in credit risk	-	-
Credit impaired	-	-
Less: Loss allowance	-	-
<b>Total</b>	<b>6.96</b>	<b>6.98</b>

**As at 31th Dec'2024**

(Rs. In lakhs)

Particulars	Year Ended 31Dec'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	0.12	0.00	6.84			6.96
(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 31 Dec., 2024</b>	<b>As at 31st March., 2024</b>
Balances with banks in current accounts	9.23	17.36
Cash in hand	-	-
<b>Total</b>	<b>9.23</b>	<b>17.36</b>

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

<b>Particulars</b>	<b>As at 31 Dec., 2024</b>	<b>As at 31st March., 2024</b>
Advances to vendors	15.90	97.14
Advances to Employees	-	0.35
TDS Receivable	-	-
Others (GST+Prepaid Expenses)	66.89	48.76
<b>Total</b>	<b>82.79</b>	<b>146.25</b>

**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 31st December 2024****8. Equity share capital****(Rs. In lakhs)**

Particulars	As at 31Dec., 2024	As at 31st March,2024
<b>Authorised equity share capital</b>		
Equity shares		
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>		
Equity shares		
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 31Dec., 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 31Dec., 2024	As at 31st March,2024
	No. of shares	No. of shares
Pakka Limited	2,000,000	2,000,000
% 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

<b>9. Other equity</b>		
	(Rs. In lakhs)	(Rs. In lakhs)
<b>Particulars</b>	<b>As at 31Dec., 2024</b>	<b>As at 31st March,2024</b>
Capital Reserve	-	-
Securities Premium	-	-
General Reserve	-	-
Retained Earnings	(503.47)	(493.49)
Other Comprehensive Income	-	-
<b>Total</b>	<b>(503.47)</b>	<b>(493.49)</b>

<b>9.1. The movement in other equity</b>		
	(Rs. In lakhs)	
<b>Particulars</b>	<b>As at 31Dec., 2024</b>	<b>As at 31st March,2024</b>
<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	(9.98)	(175.67)
Less: Dividend paid	-	-
Less: Dividend Tax paid	-	-
<b>Balance at the end of the year</b>	<b>(503.47)</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**

<b>9.2. Proposed Dividend on equity shares not recognised</b>		
	(Rs. In lakhs)	
<b>Particulars</b>	<b>As at 31Dec., 2024</b>	<b>As at 31st March,2024</b>
Final Dividend for the year ended	-	-
Dividend distribution tax on above	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**10. Financial Liabilities**

<b>10. Financial Liabilities</b>		
<b>Borrowings</b>		
	(Rs. In lakhs)	(Rs. In lakhs)
<b>Particulars</b>	<b>As at 31Dec., 2024</b>	<b>As at 31st March,2024</b>
<b>Secured</b>		
Term loans from banks	-	-
<b>Unsecured</b>		
From related parties	1,048.28	909.07
From Others	60.87	56.81
<b>Total</b>	<b>1,109.15</b>	<b>965.88</b>

<b>11. Trade Payables</b>		
	(Rs. In lakhs)	(Rs. In lakhs)
<b>Particulars</b>	<b>As at 31 Dec., 2024</b>	<b>As at 31st March, 2024</b>
<b>Trade payables:</b>		
- Dues to micro and small enterprises	-	-
- Other than micro and small enterprises	5.23	18.67
<b>Total</b>	<b>5.23</b>	<b>18.67</b>

**Trade Payables ageing schedule**

<b>As at 31st Dec., 2024</b>						
<b>Particulars</b>	(Rs. In lakhs)					
	<b>Outstanding for following periods from the date of payment</b>					
	Less 6 months	6 months - 1 Year	1-2 Years	2-3 Years	More than three Years	Total
(i) MSME	-					-
(ii) Others	0.93	4.30	-	-	-	5.23
(iii) Disputed dues – MSME						-
(iv) Disputed dues - Others						-

<b>For the year ended 31st March '2024</b>						
<b>Particulars</b>	(Rs. In lakhs)					
	<b>Outstanding for following periods from the date of payment</b>					
	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						-

<b>12. Other current liabilities</b>		
	(Rs. In lakhs)	(Rs. In lakhs)
<b>Particulars</b>	<b>As at 31 Dec., 2024</b>	<b>As at 31st March, 2024</b>
Current maturities on deferred revenue on capital subsidy	-	-
Advance from customers	-	-
Statutory liabilities	2.98	7.93
Payable on capital goods	-	-
Unpaid dividend	-	-
Others	0.11	2.17
<b>Total</b>	<b>3.09</b>	<b>10.10</b>

<b>13. Provisions</b>		
	(Rs. In lakhs)	(Rs. In lakhs)
<b>Particulars</b>	<b>As at 31 Dec., 2024</b>	<b>As at 31st March, 2024</b>
Provision for Gratuity	-	-
Provision for Leave Encashment	-	-
Provision for Dividend	-	-
Provision for Bonus	-	-
Audit Fee payable	0.54	0.36
Sitting Fee payable	-	-
Provision For Expenses	0.05	9.65
GST Payable	-	-
TDS Payable	-	-
<b>Total</b>	<b>0.59</b>	<b>10.01</b>

**Pakka Impact Limited**

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

CIN : U74110UP2014PLC062982

Notes forming part of the financial statements for period ended 31st December 2024

**14. Revenue from operations**

(Rs. In lakhs)

Particulars	For the period ended 31st Dec'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 31st Dec'2024	For the period ended 31st March'2024
Commission Received		
Insurance Recovered		
Currency Exchange Diff.	0.39	0.48
Interest on Overdue	-	-
Interest received	-	-
Profit on Sale of Fixed Assets	-	-
Balance Written-back	0.02	0.20
<b>Total</b>	<b>0.41</b>	<b>0.68</b>

**16. Employee benefit expenses**

(Rs. In lakhs)

Particulars	For the period ended 31st Dec'2024	For the period ended 31st March'2024
Salary, wages and incentives*	0.45	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>0.48</b>	<b>45.56</b>

**17. Finance costs**

(Rs. In lakhs)

Particulars	For the period ended 31st Dec'2024	For the period ended 31st March'2024
Interest on		
- Term loan	-	-
- Others	7.28	14.70
Net loss on foreign currency translation and transactions	-	-
Bank and documentation charges	-	0.05
<b>Total</b>	<b>7.28</b>	<b>14.75</b>

**18. Depreciation and amortisation expense****(Rs. In lakhs)**

<b>Particulars</b>	<b>For the period ended 31st Dec'2024</b>	<b>For the period ended 31st March'2024</b>
Depreciation on property, plant and equipment	1.93	7.82
Amortisation on intangible assets	-	-
<b>Total</b>	<b>1.93</b>	<b>7.82</b>

**19. Other expenses****(Rs. In lakhs)**

<b>Particulars</b>	<b>For the period ended 31st Dec'2024</b>	<b>For the period ended 31st March'2024</b>
<u>Others</u>		
Insurance	-	0.40
Auditor's Remuneration (refer note below)	0.06	0.80
Legal and Professional Charges	-	6.41
Office Expenses	-	5.73
Rent and Electricity charges	0.29	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	0.01	0.56
Business Development & Promotions	-	1.95
Repair & Maintenance	-	3.36
Travelling & Conveyance	0.09	24.08
Fee and Charges	0.02	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	0.01	10.38
Provision Written-back	-	-
<b>Total</b>	<b>0.70</b>	<b>108.22</b>

**Note:****(Rs. In lakhs)**

<b>Auditor's remuneration comprises:</b>	<b>For the period ended 31st Dec'2024</b>	<b>For the period ended 31st March'2024</b>
As Auditors	0.06	0.80
For Limited Review	-	-
For certification	-	-
<b>Total</b>	<b>0.06</b>	<b>0.80</b>

**20. Earning Per Share**

	<b>For the period ended 31st Dec'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)	(9.98)	(175.67)
Number of Equity Share	2,000,000	2,000,000
Weighted Average number of shares at end of the year for basic and diluted earning per share	2,000,000	2,000,000
Basic and diluted earning per share	(0.50)	(8.78)

Pakka Impact Limited

Note 21

Details of Related parties transactions

(Rs. In lakhs)

		KMP		Group Entity		Total	
		31.12.2024	31.03.2024	31.12.2024	31.03.2024	31.12.2024	31.03.2024
A	<b>Expenses</b>						
A.1	<b>Vignesh Kannan (up to 31.12.2024)</b>						
	Remuneration	-	12.20			-	-
	Consultancy	2.70	19.00			2.70	19.00
	Travelling	5.77	8.59			5.77	8.59
	Other	0.33	5.00			0.33	5.00
A.2	<b>Sagar Shashank Shejwalker (up to 31.12.2024)</b>						
	Remuneration		27.36			-	-
	Travelling		2.87			-	-
A.3	<b>Ramjee Subramanian (Up to 31.12.2024)</b>						
	Remuneration	1.31	43.43				
	Travelling	0.41	5.96				
	Others	-	1.68				
B	<b>Outstanding balance with related Party</b>						
B.1	<b>Satori Global Limited</b>						
	Balance brought forward			21.62	21.89	21.62	21.89
	Unsecured Loan Received			-	-	-	-
	Interest Received				1.89		
	Interest on loan			1.36	1.80	1.36	1.80
	Less : TDS on interest			0.14	0.18	0.14	0.18
	<b>Balance amount as on Balance sheet date</b>			<b>22.84</b>	<b>21.62</b>	<b>22.84</b>	<b>23.51</b>
B.2	<b>Yash Agro products Limited</b>						
	Balance brought forward			118.94	118.25	118.94	118.25
	Unsecured Loan Received			-	-	-	-
	Interest Received				8.25		
	Interest on loan			7.46	9.93	7.46	9.93
	Less : TDS on interest			0.75	0.99	0.75	0.99
	<b>Balance amount as on Balance sheet date</b>			<b>125.65</b>	<b>118.94</b>	<b>125.65</b>	<b>127.19</b>
B.3	<b>Pakka Limited (Loan)</b>						
	Balance brought forward			768.51	205.82	768.51	768.51
	Unsecured Loan Received			77.77	523.46	77.77	64.65
	Interest on loan			59.45	43.59	59.45	19.26
	Other Amount paid as expenses			-	-		
	Less : TDS on interest			5.95	4.36	5.95	1.93
	<b>Balance amount as on Balance sheet date</b>			<b>899.78</b>	<b>768.51</b>	<b>899.78</b>	<b>850.50</b>
B.5	<b>Pakka Limited ( Vendor)</b>						
	Account payable Balance brought forward 01.04.24			0.56	-	0.56	-
	Less: Receivable			-	5.73	-	5.73
	Less : Payment/adjustment			0.26	5.17	0.26	5.17
	<b>Balance amount as on Balance sheet date</b>			<b>0.30</b>	<b>0.56</b>	<b>0.56</b>	<b>0.56</b>
B.6	<b>Pakka PTE Limited</b>						
	Balance brought forward 01.04.24			6.83	6.83	6.83	6.36

Transfer for IT Platform			-	-	-	-
Currency fluctuation impact			0.09	-	0.09	-
Less : Fund received			-	-	-	-
<b>Balance amount as on Balance sheet date</b>			<b>6.92</b>	<b>6.83</b>	<b>6.92</b>	<b>6.36</b>