



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

T : 0253-2357438
E : info@apil.co.in
W : www.apil.co.in
Toll Free: 1800 233 4062

Akanksha Power and Infrastructure Ltd.

CIN : L40104MH2008PLC184149

MSME : UDYAM-MH-23-0014661

To,
National Stock Exchange of India Limited
Exchange Plaza, C - 1, Block - G,
Bandra Kurla Complex,
Bandra (East), Mumbai – 400 051

Date: 10/06/2026

Scrip Symbol – AKANKSHA

Sub: Outcome of Board Meeting held on Wednesday, June 10, 2026.

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

Dear Sir/Madam,

With respect to captioned subject matter, we would like to inform you that, Board of Directors of the Company at its meeting held today i.e., Wednesday, June 10, 2026, has inter alia considered and approved following:

Audited Financial Results (Standalone and Consolidated) of the Company for the half year and year ended March 31, 2026, along with the Report of Auditors thereon pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI LODR Regulations”). Same is enclosed herewith.

Pursuant to Regulation 33(3)(d) of SEBI LODR Regulations, we hereby declare that the statutory auditors have issued audit report with unmodified opinion(s) on the financial results of the Company for the half year and year ended March 31, 2026.

The Board Meeting commenced at 7.40 p.m. and concluded at 11.10 p.m.

Kindly take the same on record.

Yours faithfully,

For **Akanksha Power and Infrastructure Limited**

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

INDEPENDENT AUDITOR'S REPORT FOR STANDALONE FINANCIAL RESULTS FOR HALF YEAR AND YEAR ENDED ON MARCH 31, 2026

To the Board of Directors of;
Akanksha Power And Infrastructure Limited
(CIN: L40104MH2008PLC184149)

Opinion

We have audited the accompanying standalone financial Results of Akanksha Power And Infrastructure Limited for the half year ended March 31, 2026, and the year-to-date results for the period 01/04/2025 to 31/03/2026, attached herewith, being submitted by company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended (LODR Regulations).

In our opinion and to the best of our information and according to the explanations given to us, these half yearly financial results as well as the year-to-date results are:

- i. presented in accordance with the requirements of Regulation 33 of LODR Regulations, in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the profit and other financial information of the company for the half year and year ended March 31, 2026 as well as the year-to-date results for the period 01/04/2025 to 31/03/2026.

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 Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 results under the provisions of the Companies Act, 2013 and the Rules thereunder, 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 opinion.

Management's Responsibilities for the Standalone Financial Results

These half yearly financial results as well as the year-to-date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standard 25, 'Interim Financial



Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR 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 design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone 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 financial results, 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 are also responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the standalone 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 financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the 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 Company's ability to



continue as a going concern. 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 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 financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Statements.

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.

Place: Nashik
Date: 10.06.2026
UDIN: 26146137WQTSFL7372



For Kayde & Associates,
Chartered Accountants
(FRN: 121092W)

A handwritten signature in blue ink, appearing to read "S. Jadhav".

CA Sandip S Jadhav
(Proprietor)
Membership No: 146137

Standalone Financial Results as at 31st March, 2026
Statement of Assets and Liabilities

Sr. No.	Particulars	(Rs. in Lakhs)				
		Half Year Ended - As at			Year Ended - As at	
		31-03-26	30-09-25	31-03-25	31-03-26	31-03-25
		Audited	Unaudited	Audited	Audited	Audited
A)	EQUITY AND LIABILITIES					
1	Shareholders' Funds					
(a)	Share Capital					
(b)	Money Received against Share Warrants	1,958.05	1,958.05	1,958.05	1,958.05	1,958.05
(c)	Reserves & Surplus	138.60	138.60	138.60	138.60	138.60
	Sub-total	5,076.55	4,743.52	4,505.98	5,076.55	4,505.98
2	Non Current Liabilities	7,173.20	6,840.17	6,602.64	7,173.20	6,602.64
(a)	Long Term Borrowings	910.43	606.33	149.69	910.43	149.69
(b)	Deferred Tax Liabilities (Net)	89.72	29.32	25.01	89.72	25.01
(c)	Other Long Term Liabilities	617.39	536.12	586.72	617.39	586.72
(d)	Long Term Provisions	27.61	31.28	25.85	27.61	25.85
	Sub-total	1,645.14	1,203.05	787.27	1,645.14	787.27
3	Current Liabilities					
(a)	Short Term Borrowings					
(b)	Trade Payables	3,385.32	2,967.50	2,527.19	3,385.32	2,527.19
	(i) Outstanding dues of micro enterprises and small enterprises: and	862.09	519.39	757.85	862.09	757.85
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	498.21	732.51	385.93	498.21	385.93
(c)	Other Current Liabilities	215.66	743.30	239.98	215.66	239.98
(d)	Short Term Provisions	273.18	233.21	258.36	273.18	258.36
	Sub-total	5,234.45	5,195.91	4,169.31	5,234.45	4,169.31
	Grand Total	14,052.79	13,239.14	11,559.19	14,052.79	11,559.19
B)	ASSETS					
1	Non Current Assets					
(a)	Property, Plant & Equipment and Intangible Assets					
	(i) Tangible Asset	4,222.86	1,587.89	1,536.90	4,222.86	1,536.90
	(ii) Intangible Assets	324.77	17.21	21.44	324.77	21.44
	(iii) Capital Work-in-Progress	430.08	2,040.90	340.78	430.08	340.78
	(iv) Intangible assets under development	-	60.24	60.24	-	60.24
	Sub-total	4,977.71	3,706.23	1,959.36	4,977.71	1,959.37
(b)	Non-Current Investment	1,663.40	2,596.94	1,389.70	1,663.40	1,389.70
(c)	Deferred Tax Assets (Net)	-	-	-	-	-
(d)	Long Term Loans and Advances	136.07	116.11	122.22	136.07	122.22
(e)	Other Non Current Assets	1,155.78	-	1,174.57	1,155.78	1,174.57
	Sub-total	2,955.25	2,713.05	2,686.49	2,955.25	2,686.48
2	Current Assets					
(a)	Trade Receivables	2,234.44	3,532.28	2,816.06	2,234.44	2,816.06
(b)	Current Investments	1,103.72	41.27	1,000.00	1,103.72	1,000.00
(c)	Cash and Cash equivalents	43.12	32.46	878.33	43.12	878.33
(d)	Inventories	1,701.69	1,403.73	1,282.11	1,701.69	1,282.11
(e)	Short-Term Loans and Advances	883.22	1,518.81	798.43	883.22	798.43
(f)	Other Current Assets	153.64	291.30	138.40	153.64	138.40
	Sub-total	6,119.83	6,819.85	6,913.33	6,119.83	6,913.33
	Grand Total	14,052.79	13,239.14	11,559.19	14,052.79	11,559.19

Notes - Annexed

For and on behalf of the Board of directors of;
 Akanksha Power And Infrastructure Limited
 CIN: 170104MH2008PLC184149

Bipin B Das Mohapatra
 (Managing Director)
 DIN: 01844092
 Place : Nashik
 Date : 10.06.2026



Chantali B Das Mohapatra
 (Director)
 DIN: 07206677

Standalone Financial Results For the period ended 31st March, 2026
Statement of Profit and Loss Account

Sr. No.	Particulars	For the half year ended on			(Rs. in Lakhs)	
		31-Mar-26	30-Sep-25	31-Mar-25	31-Mar-26	31-Mar-25
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue From Operations	4,596.75	4,053.29	5,242.56	8,650.04	7,768.80
2	Other Income	75.39	62.08	85.95	137.47	161.08
	Total Income (1+2)	4,672.14	4,115.37	5,328.52	8,787.51	7,929.88
3	Expenditure					
(a)	Cost of Material Consumed	2,333.38	2,224.23	3,723.77	4,557.61	4,546.03
(b)	Change in inventories of finished goods, work in progress and stock in trade	(2.76)	-141.09	-487.73	-143.85	-259.65
(c)	Employee Benefit Expenses	1,353.04	1,201.63	1,170.29	2,554.67	2,183.61
(d)	Finance Cost	168.35	194.45	179.18	362.81	273.11
(e)	Depreciation and Amortisation Expenses	81.00	52.86	52.84	133.86	99.20
(f)	Other Expenses	288.36	274.12	292.49	562.48	490.24
4	Total Expenditure 3(a) to 3(f)	4,221.37	3,806.20	4,930.84	8,027.57	7,332.54
5	Profit/(Loss) Before Exceptional & extraordinary items & Tax (2-4)	450.77	309.16	397.68	759.93	597.34
6	Exceptional and Extra-ordinary items					
	Less : Prior Period Items	-	-3.37	3.86	-3.37	3.86
7	Profit/(Loss) Before Tax (5-6)	450.77	312.54	393.82	763.31	593.48
8	Tax Expense:					
(a)	Tax Expense for Current Year	64.52	69.73	113.08	134.25	154.29
(b)	Short/(Excess) Provision of Earlier Year	(7.13)	0.92	-0.04	-6.22	10.60
(c)	Deferred Tax	60.40	4.31	-1.50	64.71	0.09
	Net Current Tax Expenses	117.78	74.96	111.53	192.74	164.98
7	Profit/(Loss) for the Year (7-8)	332.99	237.58	282.29	570.57	428.50
8	Earning per equity share (times)					
(1)	Basic	1.70	1.21	1.50	2.91	2.29
(2)	Diluted	1.70	1.21	1.50	2.91	2.29

For and on behalf of the Board of directors of;
 Akanksha Power And Infrastructure Limited
 CIN: L40104MH2008PLC184149

Bipin B Das Mohapatra
 (Managing Director)
 DIN: 01844092
 Place: Nashik
 Date: 10.06.2026



Chaitali B Das Mohapatra
 (Director)
 DIN: 07206677

Standalone Financial Results For the period ended 31st March, 2026
Cash Flow Statement

PARTICULARS	(Rs. in Lakhs)				
	Half Year Ended - As at			Year Ended - As at	
	31-03-26	30-09-25	31-03-25	31-03-26	31-03-25
	Audited	Unaudited	Audited	Audited	Audited
Net Profit before tax	447.40	312.54	393.82	759.93	593.48
Adjustment for :					
Depreciation and amortization	81.00	52.86	52.84	133.86	99.20
Interest Paid	168.35	194.45	179.18	362.81	273.11
Provision for Doubtful debts	-	-	42.50	-	42.50
Operating profit before working capital changes	696.75	559.85	668.33	1,256.61	1,008.31
Changes in Working Capital					
(Increase)/Decrease in Trade Receivables	123.26	458.36	-1,217.81	581.62	-1,223.55
(Increase)/Decrease in Inventory	-297.97	-121.62	-407.37	-419.58	-364.56
(Increase)/Decrease in Short Term Investments	-1,062.44	958.73	-	-103.72	-
(Increase)/Decrease in Short Term Loans & Advances	635.59	-720.38	129.35	-84.79	-182.02
(Increase)/Decrease in Other Current Assets	137.65	-152.89	157.44	-15.24	35.36
(Increase)/(Decrease) in Trade Payables	18.79	-	-	18.79	-
Increase/(Decrease) in Other Current Liabilities	108.39	108.12	699.09	216.52	486.08
Increase/(Decrease) in Short Term Provisions, etc	-527.65	503.32	148.10	-24.32	114.16
Increase/(Decrease) in Long Term Provisions	39.96	-25.14	-26.78	14.82	-16.53
Increase/(Decrease) in Long Term Provisions	-3.67	5.43	4.87	1.76	12.30
Cash Flow before Taxation and Extraordinary Items	-131.33	1,573.78	155.24	1,442.45	-130.45
Prior Period Items	3.37	-	3.86	3.37	3.86
Taxes on Income	-117.78	-74.96	-111.53	-192.74	-164.98
Net cash flow from operating activities (A)	-245.74	1,498.82	47.56	1,253.09	-291.56
B) Cash Flow From Investing Activities :					
Net Purchase of Fixed Assets including of CWIP	-1,352.45	-1,799.73	-423.68	-3,152.18	-579.32
Increase/(Decrease) in Non Current Investments	933.54	-1,207.24	-773.08	-273.70	-864.56
Net Cash Flow from Investing Activities (B)	-418.91	-3,006.97	-1,196.76	-3,425.88	-1,443.88
C) Cash Flow From Financing Activities :					
Proceeds from Issue of Share Capital	-	-	1,527.78	-	1,527.78
Increase/(Decrease) in Short Term Borrowings	417.82	440.31	542.20	858.13	1,154.17
Increase/(Decrease) in Long Term Borrowings	304.10	456.64	40.13	760.74	75.65
Increase/(Decrease) in Other Long Term Liabilities	81.26	-50.60	-46.85	30.67	-46.85
Increase/(Decrease) in Deferred Tax	60.39	4.31	-1.50	64.71	0.09
Interest Paid	-168.35	-194.45	-179.18	-362.81	-273.11
Money received against Share Warrants	-	-	138.60	-	138.60
Increase / Decrease in Reserves	0.04	-0.04	-	-	-
Increase/(Decrease) in Long Term Loans & Advances	-19.97	6.11	-59.14	-13.85	-44.58
Net cash flow from financing activities (C)	675.30	662.28	1,962.04	1,337.58	2,531.75
Net Increase/(Decrease) In Cash & Cash Equivalents (A+B+C)	10.66	-845.87	812.87	-835.21	796.31
Cash equivalents at the beginning of the year		878.33	65.46	878.33	82.03
Cash equivalents at the end of the year	10.66	32.46	878.33	43.12	878.33
Component of Cash and Cash equivalents					
Cash on hand	16.68	18.05	17.16	34.74	17.16
Balance With banks	-6.02	14.40	861.17	8.38	861.17
Other Bank Balance	-	-	-	-	-
Total	10.66	32.46	878.33	43.12	878.33

For and on behalf of the Board of directors of;
Akanksha Power And Infrastructure Limited
CIN: L40104MH2008PLC184149

Bipin B Das Mohapatra
(Managing Director)
DIN: 01844092

Chaitali B Das Mohapatra
(Director)
DIN: 07206677

Place: Nashik
Date: 10.06.2026



INDEPENDENT AUDITOR'S REPORT FOR CONSOLIDATED FINANCIAL RESULTS FOR HALF YEAR AND YEAR ENDED ON MARCH 31, 2026

To the Board of Directors of;
Akanksha Power And Infrastructure Limited
(CIN: L40104MH2008PLC184149)

Opinion

We have audited the accompanying consolidated financial Results of Akanksha Power And Infrastructure Limited for the half year ended March 31, 2026, and the year-to-date results for the period 01/04/2025 to 31/03/2026, attached herewith, being submitted by company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended (LODR Regulations).

In our opinion and to the best of our information and according to the explanations given to us, these half yearly financial results as well as the year-to-date results are:

- i. presented in accordance with the requirements of Regulation 33 of LODR Regulations, in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the profit and other financial information of the company for the half year and year ended March 31, 2026 as well as the year-to-date results for the period 01/04/2025 to 31/03/2026.

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 Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated 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 results under the provisions of the Companies Act, 2013 and the Rules thereunder, 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 opinion.

Management's Responsibilities for the Consolidated Financial Results

These half yearly financial results as well as the year-to-date consolidated financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standard 25, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the

LODR 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 design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated 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 financial results, 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 are also responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the consolidated 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 financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the 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 Company's ability to continue as a going concern. 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 financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit



evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Statements.

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, Famous Power Limited as of March 31, 2026. These financial statements have been audited by M/s. S Jena & Co. (FRN: 324442E) ('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, 2026 being the balancing figure between the audited figures in respect of the full financial year ending on on March 31, 2026 and the published unaudited year to date figures up to the half year ended September 30, 2025 and 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 Kayde & Associates,
Chartered Accountants
(FRN: 121092W)


CA Sandip S Jadhav
(Proprietor)
Membership No: 146137

Place: Nashik
Date: 10.06.2026
UDIN: 26146137ODPQBQ5283

Consolidated financial results as at 31st March, 2026
Statement Of Assets And Liabilities

Sr. No.	Particulars	(Rs. in Lakh)				
		Half Year Ended			Year Ended	
		As at 31 March, 2026 Audited	As at 30 Sept, 2025 Unaudited	As at 31 March, 2025 Audited	As at 31 March, 2026 Audited	As at 31 March, 2025 Audited
I.	<u>EQUITY AND LIABILITIES</u>					
1	Shareholders' funds :					
	a) Share capital	1,958.05	1,958.05	1,958.05	1,958.05	1,958.05
	b) Money received against share warrants	138.60	138.60	138.60	138.60	138.60
	c) Reserves and surplus	5,072.28	4,883.68	4,525.68	5,072.28	4,525.68
	sub-total	7,168.93	6,980.33	6,622.33	7,168.93	6,622.33
2	Minority Interest					
		19.27	37.79	17.32	19.27	17.32
3	Non-current liabilities :					
	a) Long-term borrowings	923.48	496.85	149.69	923.48	149.69
	b) Deferred tax liabilities (Net)	89.72	28.70	24.73	89.72	24.73
	c) Other Long term liabilities	617.39	536.12	586.72	617.39	586.72
	d) Long-term provisions	27.61	31.28	25.85	27.61	25.85
	sub-total	1,658.19	1,092.96	786.99	1,658.19	786.99
4	Current liabilities :					
	a) Short-term borrowings	3,385.32	2,967.50	2,527.19	3,385.32	2,527.19
	b) Trade payables					
	(i) Total outstanding dues of MSMEs	862.09	519.39	757.85	862.09	757.85
	(ii) Total outstanding dues of creditors other than MSME	517.14	737.61	395.33	517.14	395.33
	c) Other current liabilities	236.51	757.32	253.29	236.51	253.29
	d) Short-term provisions	278.68	233.57	262.32	278.68	262.32
	sub-total	5,279.73	5,215.39	4,195.98	5,279.73	4,195.98
	TOTAL LIABILITIES (I)	14,126.12	13,326.47	11,622.60	14,126.12	11,622.60
II.	<u>ASSETS</u>					
1	Non-current assets :					
	a) Properties, Plant & Equipment & Intangible Assets					
	(i) Tangible assets	4,234.65	1,596.72	1,532.33	4,234.65	1,532.33
	(ii) Intangible assets	324.77	17.21	21.44	324.77	21.44
	(iii) Capital work-in-progress	430.08	2,040.90	351.12	430.08	351.12
	(iv) Intangible assets under development	-	60.24	60.24	-	60.24
	sub-total	4,989.50	3,715.07	1,965.14	4,989.50	1,965.14
	b) Non-current investments	1,200.85	2,138.47	1,389.30	1,200.85	1,389.30
	c) Deferred tax assets (net)	-	-	-	-	-
	d) Long-term loans and advances	208.61	190.08	133.55	208.61	133.55
	e) Other non-current assets	1,158.24	141.28	-	1,158.24	-
	sub-total	2,567.70	2,469.83	1,522.85	2,567.70	1,522.85
2	Current assets :					
	a) Current investments	1,103.72	43.27	1,000.00	1,103.72	1,000.00
	b) Inventories	1,769.20	1,527.69	1,364.73	1,769.20	1,364.73
	c) Trade receivables	2,441.32	3,822.02	4,164.02	2,441.32	4,164.02
	d) Cash and cash equivalents	183.94	121.65	882.78	183.94	882.78
	e) Short-term loans and advances	917.09	1,316.17	564.31	917.09	564.31
	f) Other current assets	153.64	310.77	158.75	153.64	158.75
	sub-total	6,568.91	7,141.58	8,134.61	6,568.91	8,134.61
	TOTAL ASSETS (II)	14,126.12	13,326.47	11,622.60	14,126.12	11,622.60

For and on behalf of the Board of directors of;
Akanksha Power And Infrastructure Limited
CIN: L40104MH2008PLC184149

Bipin B Das Mahapatra
(Managing Director)
DIN: 01844092

Place : Nashik; Date : 10.06.2026



Chaitali B Das Mahapatra
(Director)
DIN: 07206677

Consolidated financial results for the period ended 31st March, 2026
Statement of Profit & Loss Account

(Rs. in Lakh)

Sr. No.	Particulars	For half Year Ended			For year ended	
		31 March, 2026	30 Sept, 2025	31 March, 2025	31 March, 2026	31 March, 2025
		Audited	Unaudited	Audited	Audited	Audited
III.	INCOME FROM OPERATIONS					
	Revenue from operations	4,782.29	4,379.58	5,249.62	9,161.87	7,874.41
	Other income	75.19	65.98	86.13	141.17	162.09
	Total Revenue From Operations (III)	4,857.48	4,445.56	5,335.75	9,303.04	8,036.50
IV.	EXPENSES					
	Cost of Materials Consumed	2,449.99	2,423.47	3,724.15	4,873.46	4,600.04
	Changes in Inventories of WIP & FG	(28.93)	(49.76)	(486.63)	(78.69)	(283.12)
	Employee Benefits Expense	1,427.35	1,219.92	1,170.01	2,647.27	2,226.23
	Finance Costs	168.69	195.05	179.39	363.73	273.77
	Depreciation and Amortization Exp.	82.01	54.37	53.53	136.38	100.57
	Other Expenses	291.58	289.13	296.08	580.71	509.05
	Total Expenses (IV)	4,390.69	4,132.18	4,936.53	8,522.88	7,426.56
V.	Profit Before Extraordinary Items and Tax	466.79	313.38	399.22	780.16	609.94
	Less : Prior Period Items	-	(3.37)	3.86	(3.37)	3.86
VI.	Profit Before Tax [PBT]	466.79	316.75	395.36	783.54	606.08
	Less : Tax Expense					
	(a) Current Tax	68.85	70.90	113.63	139.75	157.61
	(b) Income tax paid earlier years	(7.30)	1.08	(0.04)	(6.22)	10.60
	(c) Deferred Tax	60.74	3.97	(1.56)	64.71	(0.19)
	Net Current Tax Expenses	122.28	75.96	112.03	198.24	168.02
VII.	Distributable Profits/ Profits Trfd to Reserves	344.51	240.79	283.33	585.30	438.06
VIII.	Net Profit Attributable to;					
	- Onwer's Group	343.27	240.12	282.86	583.39	433.76
	- Minority Interest	1.24	0.67	0.47	1.91	4.30
IX.	Profit / (Loss) of the Group	344.51	240.79	283.33	585.30	438.06
X.	Earnings per equity share (after bonus issue)					
	(1) Basic	1.76	1.23	1.53	2.99	2.32
	(2) Diluted	1.76	1.23	1.53	2.99	2.32

Notes Annexed

For and on behalf of the Board of directors of;
Akanksha Power And Infrastructure Limited
CIN: L40104MH2008PLC184149

Bipin B Das Mohapatra
(Managing Director)

DIN: 01844092

Place : Nashik; Date : 10.06.2026


Chaitan B Das Mohapatra
(Director)
DIN: 07206677



Consolidated Financial Results for the period ended 31st March, 2026
Cash Flow Statement


(Rs. In Lakh)

Particulars	For year Ended	
	31 March, 2026	31 March, 2025
	Audited	Audited
CASH FROM OPERATING ACTIVITIES		
Profit Before Tax	783.54	606.08
Adjustments for;		
Payment of Income Tax	(198.24)	(168.01)
Depreciation and amortization	136.38	100.57
Interest paid	363.73	273.77
Provision for doubtful debts	-	42.50
Prior period items	(3.37)	3.86
Operating Profit before Working Capital Changes	1,082.05	858.76
Adjustments for;		
(Increase) / Decrease in Trade Receivables	1,722.70	(1,157.16)
(Increase) / Decrease in Inventories	(404.47)	(390.31)
(Increase) / Decrease in Short Term Investments	(103.72)	-
(Increase) / Decrease in Other Non-Current Assets	(1,158.24)	-
(Increase) / Decrease in Short Term Loans & Advances	(352.78)	73.93
(Increase) / Decrease in Current Assets	5.11	28.55
Increase / (Decrease) in Trade Payables	226.05	479.47
Increase / (Decrease) in Other Current Liabilities	(16.78)	61.07
Increase / (Decrease) in Short Term Provisions	16.36	22.52
Increase / (Decrease) in Long Term Provisions	1.76	12.30
Net Cash From Operating Activities - (A)	1,018.02	(10.86)
CASH FROM INVESTING ACTIVITIES		
(Increase) / Decrease in Property, Plant & Equipments	(3,160.75)	(579.38)
(Increase) / Decrease in Non Current Investments	188.45	(864.57)
Net Cash From Investing Activities - (B)	(2,972.29)	(1,443.95)
CASH FROM FINANCING ACTIVITIES		
Increase/(Decrease) in Long Term Borrowing	773.79	75.65
Increase/(Decrease) in Other Long Term Liabilities	30.67	(46.85)
Increase/(Decrease) in Short Term Borrowing	858.13	882.01
Increase/(Decrease) in Deferred Tax	64.99	(0.19)
Increase / Decrease in Share Warrants	-	138.60
Increase / Decrease in Share Capital	-	1,527.78
Interest Paid	(363.73)	(273.77)
Increase / Decrease in Reserves	(33.34)	-
(Increase)/Decrease in Long Term Loans & Advances	(75.06)	(54.91)
Net Cash From Financing Activities - (C)	1,255.43	2,248.32
NET INCREASE DECREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	(698.84)	793.51
CASH & CASH EQUIVALENT AT BEGINNING OF THE YEAR	882.78	89.27
CASH & CASH EQUIVALENT AT ENDING OF THE YEAR	183.94	882.78

For and on behalf of the Board of directors of;
Akanksha Power And Infrastructure Limited
CIN: L40104MH2008PLC184149


Bipin B Das Mohapatra
(Managing Director)
DIN: 01844092
Place : Nashik; Date : 10.06.2026




Chaitali B. Das Mohapatra
(Director)
DIN: 07206677

Akanksha Power And Infrastructure Limited (CIN: L40104MH2008PLC184149)

Notes to the Standalone financial results as at 31st March, 2026:

1. The Company is mainly engaged in providing solutions for reactive power management and advanced metering solution to take care of aggregated technical and commercial losses of electrical network. The Company specialize in smart electric meters, water meters, components for Power quality solution, its integration, and data management.
2. The standalone audited financial results as at March 31, 2026 and consolidated audited financial results as at March 31, 2026 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on 10.06.2026. The same have also been subject to review by the statutory auditors and have issued unmodified opinion on the same.
3. The statutory auditors have expressed an unqualified opinion for audited standalone financial results for the year ended on March 31, 2026 and consolidated audited financial results as at March 31, 2026.
4. The Company is operating only in one segment. Hence, the segment reporting is not applicable.
5. The information presented above is extracted from audited financial statements for the financial year ended March 31, 2026 and unaudited financial statements for half year ended on September 30, 2025 and figures mentioned in column of half year ending on March 31, 2026 are balancing figures between Audited Figures of March 31, 2026 and unaudited figures of September 30, 2025. The standalone and consolidated financial statements are prepared in accordance with the accounting standards as issued by the Institute of Chartered Accountants of India and as specified in the Section 133 of the Companies Act, 2013 and the relevant rules thereof.
6. Trade payables and Trade receivables are subject to confirmation, reconciliation and consequential adjustments if any.
7. The figures of the previous year are re-grouped/re-arranged and/or re-cast, wherever found necessary.
8. The Company has a subsidiary and accordingly, consolidated financial statements are prepared in accordance with the applicable provisions of the Companies Act, 2013 and applicable Accounting Standards, as the case may be.
9. During the period under review, the Company share holding in one of it's subsidiary, Akanksha Hanbit Smart Technologies Private Limited, has reduced from 55% in FY 2024-25 to 23% in FY 2025-26 on account of increase in capital by Akanksha Hanbit Smart Technologies Private Limited. Accordingly, Akanksha Hanbit Smart Technologies Private Limited ceased to be a subsidiary of the Company as on March 31, 2026. Hence the previous years figures are not comparable to that extent.
10. At present the Company operates in a single segment and hence no segment reporting is applicable as per Accounting Standard (AS) 17 on Segment Reporting
11. As per MCA notification dated 16th February, 2015, Companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2009, are exempted from compulsory requirement of adoption of IND-AS.



12. The figures for the previous periods/year have been regrouped/reclassified, wherever necessary, to conform to the current period's presentation.
13. There were no material changes from the end of review period till the date of this report.
14. Half yearly EPS is not annualized
15. The amount relating to MSME are disclosed to the extent identified.

16. The Status of investor's complaints during the half year ended on March 31, 2026 are as under:

Complaints pending at the beginning of the period.	Nil
Complaints received during the period.	Nil
Complaints disposed during the period.	Nil
Complaints pending at the end of the period.	Nil

For & on behalf of Board of Directors of;
Akanksha Power And Infrastructure Limited
CIN: L40104MH2008PLC184149


Bipin B Das Mohapatra
Managing Director
DIN: 01844092


Chaitali B Das Mohapatra
Director
DIN: 07206677

Place: Nashik; Date: 10.06.2026

