

Ekansh Concepts Limited

(Formerly known as Paramone Concepts Limited)

12A, Narayan Plaza, Near Boomerang Building, Chandivali Mumbai - 400072 | Tel: 022 - 4014 9702 | Email: info@ekanshconcepts.com
Website: www.ekanshconcepts.com CIN No:- L74110MH1092PLC070070

Ref. No.: EKANSH/CC/BSE-34/2022-23

Date: November 11, 2022

BSE Limited
P.J. Towers,
Dalal Street,
Mumbai - 400 001

Scrip Code: 531364

Subject: Outcome of the Board Meeting

Dear Sir/Madam,

Pursuant to Regulation 30 and other applicable regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations"), this is to inform you that the Board of Directors at its meeting held today i.e., Friday, November 11, 2022 considered and transacted the following business: -

1. On the Recommendation of the Audit Committee, the Board has considered and approved the Un-Audited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended September 30, 2022 and has noted the Limited Review Report of Auditors thereon;
2. On the recommendation of the Nomination & Remuneration Committee, the Board has appointed Mr. Shivratn Agarwal (DIN No. 03496765) as an Additional Non-Executive Independent Director of the Company with effect from November 11, 2022, subject to the approval of members.

Further, in Compliance with Circular no. LIST/COMP/14/2018-19 this is to confirm that Mr. Shivratn Agarwal is not debarred from holding the Office as Director by virtue of any SEBI Order or any other authority. The details required under Regulation 30 read with SEBI Circular No. CIR/CFD/CMD/2014-15 dated September 09, 2015 are as follows:

Sr. No.	Particulars	Disclosures
1.	Name of Director	Mr. Shivratn Agarwal
2.	DIN	03496765
3.	Age	39 Years
4.	Date of Birth	08/11/1983
5.	Reason for change viz. appointment, resignation, Resignation removal, death or otherwise	Appointment
6.	Date of appointment	11/11/2022
7.	Term of Appointment	To hold office until the approval of Shareholders within three months from the date of his appointment by the Board pursuant to SEBI (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2021, where Mr. Agarwal will be appointed as Non-Executive (Independent Director), subject to the approval of the members.
8.	Brief profile	He has more than 14 years of professional



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		experience in the field of accounts, finance, statutory audit, internal audit, loan syndication, initial public offering (IPO), Direct and Indirect taxation, Implementation of SAP, handling bank stock audits and bank unit inspection on behalf of companies. He has design & implemented internal controls in companies which have helped them to reduce its cost by optimum utilisation of the resources and detection of fraud. He has worked across companies as Chief Financial Officer. He has handled internal audit and concurrent audit of Banks. He has handled stock audits and unit inspection of various banks on behalf of companies. He was a core team member of legal & financial due diligence team for advising to various Asset Reconstruction Companies and banks in buying and selling of Non-Performing Assets (NPA). He has started his own practice in 2017 with the aim of providing quality services to clients. Currently he is handling forensic audit assignments for Resolution Professional and Banks. Further, he is also handling Statutory Audit of the Companies under IBC, 2016.
9.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

The meeting of the Board of Directors commenced at 4.00 P.M. and concluded at 5.45 P.M.

Kindly take the above documents on your records.

Thanking you.

Yours truly,

For Ekansh Concepts Limited

(Formerly known as Paramone Concepts Limited)

Jyoti Gupta

Company Secretary & Compliance Officer





PRAMOD K. SHARMA & CO.

Chartered Accountants

HEAD OFFICE : 11 & 12, IInd Floor, Sarnath Commercial Complex, Opp. Board Office, Shivaji Nagar, Bhopal – 462016
MOBILE NO. (+91) 94250-15041, 95892-51041, Phone No. (0755) 4273005, 2670003
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Independent Auditor's Review Report on Quarter and half year ended Unaudited Consolidated Financial Results of Ekansh Concepts Limited (formerly known as Paramone Concepts Limited) Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**TO THE BOARD OF DIRECTORS OF EKANSH CONCEPTS LIMITED
(FORMERLY KNOWN AS PARAMONE CONCEPTS LIMITED)**

1. We have reviewed the accompanying Statements of Unaudited Consolidated Financial Results of Ekansh Concepts Limited (formerly known as Paramone Concepts Limited) ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group") for the quarter and half year ended September 30, 2022 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulation").
2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder ("Ind-AS") and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of the Parent Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Regulation to the extent applicable.

4. The Statement includes the result of the subsidiary, "Choice Realty Private Limited".
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the other auditor referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard (Ind-AS) and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Branches : Rudrapur, Jalandhar, Saharanpur, Indore, Gwalior, Shahdol, Delhi, Rewa, Khurai and kullu (H.P.)

INDEPENDENT AUDITORS' REPORT
To the Board of Directors of Ekansh Concepts Limited
(formerly known as Paramon Concepts Limited),
Report on the Consolidated Ind-AS Financial Statements
Page 2 of 2

6. We did not review the interim financial results and financial information of the subsidiary included in the consolidated unaudited financial results, whose interim financial results / financial information reflected total revenues of Rs. Nil for the quarter and half year ended September 30, 2022, and total net loss) after tax of Rs. (1.49) lakhs and (3.90) and total comprehensive (loss) of Rs.(1.49) lakhs and Rs. (3.90) lakhs for the quarter and half year ended September 30, 2022 as considered in the consolidated unaudited financial results. These interim financial results / financial information have been reviewed by the other auditor whose report has been furnished to us by the Management and our report on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiary is based solely on the reports of the other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of above matters.

Place : Mumbai
Date : November 11, 2022



For Pramod K Sharma & Co.
Chartered Accountants
Firm Registration Number: 007857C

PKS
Pramod Sharma
Partner

Membership Number : 076883
UDIN : 22076883BCVOZC5512

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EKANSH CONCEPTS LIMITED
(Formerly known as Paramone Concepts Limited)

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2022

Sr. No.	Particulars	INR in Lakhs (except EPS)					
		Quarter Ended			Half Year Ended		Year Ended
		September 30, 2022 Unaudited	June 30, 2022 Unaudited	September 30, 2021 Unaudited	September 30, 2022 Unaudited	September 30, 2021 Unaudited	March 31, 2022 Audited
1	Revenue						
a.	Income from Operations	954.21	1,165.50	1,924.86	2,119.71	2,366.03	4,988.29
b.	Other Income	131.34	162.25	216.30	293.59	537.17	1,867.74
	Total Revenue (a+b)	1,085.55	1,327.75	2,141.17	2,413.30	2,903.21	6,856.03
2	Expenses						
a.	Operational Costs	787.11	874.55	1,547.34	1,661.66	1,828.46	4,129.67
b.	Employee Benefits Expenses	100.76	90.83	174.92	191.59	331.02	695.06
c.	Depreciation and Amortisation Expenses	7.87	8.26	8.20	16.13	15.58	32.03
d.	Finance Costs	63.13	111.08	110.57	174.21	233.15	457.16
e.	Other Expenses	19.95	178.19	105.41	198.14	372.89	673.12
	Total Expenses (a to e)	978.82	1,262.90	1,946.43	2,241.73	2,781.09	5,987.04
3	Profit Before Tax (1-2)	106.73	64.85	194.73	171.57	122.11	868.99
4	Tax Expenses						
	- Current tax	14.70	27.59	53.52	42.29	61.04	133.25
	- Earlier year tax	-	-	-	-	-	(12.31)
	- Deferred tax	(18.35)	8.70	(0.65)	(9.65)	(1.02)	8.02
5	Net Profit for the period (3-4)	110.38	28.56	141.87	138.93	62.10	740.03
6	Add: Other Comprehensive Income (net of tax)						
	Items that will not be reclassified to profit or loss						
	Re-measurement gains/ (losses) on defined benefit obligations	-	-	-	-	-	9.85
	Re-measurement of investment in equity	152.80	(190.89)	(130.61)	(38.09)	859.71	(52.11)
7	Total Comprehensive Income (5+6)	263.18	(162.33)	11.26	100.84	921.81	697.77
8	Paid-up equity share capital (F. V. of Rs. 10/- each)	1,512.76	1,512.76	1,512.76	1,512.76	1,512.76	1,512.76
9	Other Equity (Excluding Revaluation Reserve)						1,711.73
10	Earnings Per Share (EPS) (of Rs. 10 each)(not annualised)						
a.	Basic	0.73	0.19	0.94	0.92	0.41	4.89
b.	Diluted	0.73	0.19	0.94	0.92	0.41	4.89



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Notes:

1. STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2022

Sr. No	Particulars	(Rs. in lakhs)	
		Unaudited As at September 30, 2022	Audited As at March 31, 2022
I	ASSETS		
	1. Non-Current Assets		
	(a) Property, Plant and Equipment	119.06	135.19
	(b) Capital Work-in-Progress	124.65	124.65
	(c) Intangible assets	-	-
	(d) Financial Assets		
	(i) Investments	7,896.58	8,587.22
	(e) Other Non Current Assets	1.10	1.10
	(e) Deferred Tax Assets (Net)	0.68	(9.74)
	Sub Total - Non-Current Assets	8,142.07	8,838.42
	2. Current Assets		
	(a) Financial Assets		
	(i) Trade Receivables	401.87	53.23
	(ii) Cash and Cash Equivalents	199.42	216.82
	(iii) Loans	3,716.06	8,894.99
	(iv) Others	118.28	103.05
	(b) Current Tax Assets (Net)	499.66	398.13
	(c) Other Current Assets	291.30	356.85
	Sub Total - Current Assets	5,226.59	10,023.07
	Total Assets	13,368.66	18,861.50
II	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share Capital	1,512.76	1,512.76
	(b) Other Equity	1,812.57	1,711.73
	Sub Total- Equity	3,325.33	3,224.49
	LIABILITIES		
	1. Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,066.03	1,072.67
	(b) Provisions	11.03	11.91
	(c) Deferred Tax Liabilities	0.78	-
	Sub Total - Non Current Liabilities	1,077.84	1,084.57
	2. Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,807.44	3,133.22
	(ii) Trade Payables		
	(a) total outstanding dues of micro enterprises and small enterprises	1.13	1.13
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises	645.05	1,256.23
	(b) Other Current Liabilities	6,506.75	10,156.73
	(c) Provisions	5.12	5.12
	Sub Total - Current Liabilities	8,965.49	14,552.43
	Total Equity and Liabilities	13,368.66	18,861.49



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2. STATEMENT OF CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2022

Particulars	(Rs. in lakhs)	
	For the half Year ended September 30, 2022	For the half Year ended September 30, 2021
	Unaudited	Unaudited
A. Cash Flow from Operating Activities		
Net Profit before Tax	171.57	62.10
Adjustments:		
Depreciation and amortisation	16.13	15.58
Finance Costs	174.21	233.15
Interest Income	(230.16)	(428.33)
Allowance for credit losses	1.67	(0.06)
Fair value gain / (loss) on quoted equity instruments	(19.79)	-
Dividend Income	(2.24)	(90.90)
Profit on Sale of Shares	(41.40)	(17.95)
Operating profit/(loss) before working changes	69.99	(226.41)
Movement in working capital		
(Increase)/Decrease in Trade Receivables	(350.30)	108.46
(Decrease)/ Increase in Trade Payables	(611.18)	2,216.19
(Decrease)/Increase in Other Current Liabilities	(3,649.99)	1,062.68
Decrease/(Increase) in Other Current Financial Assets	(15.23)	91.38
Decrease/(Increase) in Other Current Assets	65.56	(1,145.27)
(Decrease)/Increase in Long Term Provisions	(0.87)	867.60
Increase / (Decrease) in Short Term Provisions	-	(7.64)
Decrease/(Increase) in Financial assets - Loans	5,178.93	(40.38)
Decrease in Other Non Current Assets	0.01	2.36
Cash generated from operations	686.92	2,928.97
Income taxes paid (net of refunds)	(143.82)	(86.99)
Net cash flow from operating activities (A)	543.10	2,841.98
B. Cash Flow from Investing Activities		
Investment in Equity instruments	672.34	(2,382.31)
Profit on Sale of Shares	41.40	17.95
Interest Income received	230.16	428.33
Dividend Income Received	2.24	90.90
Net Cash flow from/(used) in investing activities (B)	946.14	(1,845.13)
C. Cash Flow from Financing Activities		
(Repayment of) Non-Current Financial Borrowings (net)	(1,332.43)	(611.09)
Finance costs paid	(174.21)	(233.15)
Net Cash (used in) financing activities (C)	(1,506.64)	(844.24)
Net cash (decrease)/increase in cash and cash equivalents (A+B+C)	(17.40)	152.61
Cash and cash equivalents at the beginning of the period	216.82	207.53
Cash and cash equivalents at the end of the period	199.42	360.14
Net cash (decrease)/increase in cash and cash equivalents	(17.40)	152.61



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- 3 The above unaudited consolidated financial results of the Group for the quarter and half year ended September 30, 2022 have been reviewed by the Audit Committee and were thereafter approved by the Board of Directors of the Company at its meeting held on November 11, 2022. The Statutory Auditors of the company have reviewed the results and have expressed an unmodified opinion thereon.
- 4 The above results are prepared in compliance with Indian Accounting Standards (Ind-AS) as prescribed under section 133 of the Companies Act, 2013 and notified by the Ministry of Corporate Affairs under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and other accounting principles generally accepted in India
- 5 The above consolidated financial results for the quarter and half year ended September 30, 2022 includes financial results of a subsidiary company, Choice Realty Private Limited.
- 6 The Group is engaged in Consulting and Outsourcing Business, consequently the Group does not have separate reportable business segment for quarter and half year ended September 30, 2022.
- 7 There are no exceptional items during the above mentioned periods.
- 8 The figures for the quarter ended September 30, 2022 are balancing figures between figures for half year ended September 30, 2022 and figures for the quarter ended June 30, 2022.
- 9 Figures relating to the previous periods / year have been regrouped / rearranged, wherever necessary, to make them comparable with to the current period/year.

Mumbai, November 11, 2022

For and on behalf of the Board of Directors


Deepak Nayak
Director & CFO
DIN : 08406471





PRAMOD K. SHARMA & CO.

Chartered Accountants

HEAD OFFICE : 11 & 12, IInd Floor, Sarnath Commercial Complex, Opp. Board Office, Shivaji Nagar, Bhopal – 462016
MOBILE NO. (+91) 94250-15041, 95892-51041, Phone No. (0755) 4273005, 2670003
E-mail : pksharma_com@rediffmail.com

Independent Auditor's Review Report on Quarterly and six months ended Unaudited Standalone Financial Results of Ekansh Concepts Limited (formerly known as Paramone Concepts Limited) pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**TO THE BOARD OF DIRECTORS OF EKANSH CONCEPTS LIMITED
(FORMERLY KNOWN AS PARAMONE CONCEPTS LIMITED)**

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of Ekansh Concepts Limited (formerly known as Paramone Concepts Limited) ("the Company") for the quarter and half year ended September 30, 2022, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, ("the Regulation")
2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, read with relevant rules thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **Pramod K Sharma & Co.**
Chartered Accountants
Firm Registration Number: 007857C



11/11/2022
CA Pramod Sharma
Partner
Membership Number : 076883

Place : Mumbai
Date : November 11, 2022

UDIN : 22076883BCVOZC5512

Branches : Rudrapur, Jalandhar, Saharanpur, Indore, Gwalior, Shahdol, Delhi, Rewa, Khurai and kullu (H.P.)

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EKANSH CONCEPTS LIMITED
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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2022

Sr. No.	Particulars	INR in Lakhs (except EPS)					
		Quarter Ended			Half Year Ended		Year Ended
		September 30, 2022	June 30, 2022	September 30, 2021	September 30, 2022	September 30, 2021	March 31, 2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Revenue						
a.	Income from Operations	954.21	1,165.50	1,924.86	2,119.71	2,366.03	4,988.29
b.	Other Income	131.34	162.25	216.30	293.59	537.17	1,867.74
	Total Income from Operations (a+b)	1,085.55	1,327.75	2,141.17	2,413.30	2,903.21	6,856.03
2	Expenses						
a.	Operational Costs	787.11	874.55	1,547.34	1,661.66	1,828.46	4,129.67
b.	Employee Benefits Expenses	100.25	90.56	174.65	190.81	330.52	693.82
c.	Depreciation and Amortisation Expenses	7.60	7.56	7.48	15.16	14.16	29.20
d.	Finance Costs	63.01	110.95	110.42	173.96	232.85	456.58
e.	Other Expenses	19.44	176.63	104.43	196.07	371.27	668.15
	Total Expenses (a to e)	977.41	1,260.25	1,944.32	2,237.66	2,777.26	5,977.42
3	Profit Before Tax (1-2)	108.14	67.50	196.85	175.64	125.95	878.61
4	Tax Expense :						
	- Current tax	14.70	27.59	53.52	42.29	61.04	133.25
	- Earlier year tax	-	-	0.28	-	-	(12.31)
	- Deferred tax	-18.42	8.95	78.14	-9.47	-	8.38
5	Net Profit for the period (3-4)	111.86	30.96	64.91	142.82	64.91	749.28
6	Add: Other Comprehensive Income (net of tax)						
	Items that will not be reclassified to profit or loss						
	Re-measurement of net defined benefit obligations	-	-	-	-	-	9.85
	Re-measurement of investment in equity	152.80	(190.89)	(130.61)	(38.09)	859.71	(52.11)
7	Total Comprehensive Income (5+6)	264.66	(159.93)	(65.70)	104.73	924.62	707.03
8	Paid-up equity share capital (F. V. of Rs. 10/- each)	1,512.76	1,512.76	1,512.76	1,512.76	1,512.76	1,512.76
9	Other Equity (Excluding Revaluation Reserve)						1,778.32
10	Earnings Per Share (EPS) (of Rs. 10 each)(not annualised for quarters)						
a.	Basic	0.74	0.20	0.43	0.94	0.43	4.95
b.	Diluted	0.74	0.20	0.43	0.94	0.43	4.95



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Notes:

1. STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2022

Sr. No	Particulars	(Rs. In lakhs)	
		Unaudited As at September 30, 2022	Audited As at March 31, 2022
I	ASSETS		
	1. Non-Current Assets		
	(a) Property, Plant and Equipment	113.78	128.94
	(b) Capital Work-In-Progress	124.65	124.65
	(c) Intangible assets		
	(d) Financial Assets		
	(i) Investments	7,976.58	8,667.22
	(e) Deferred Tax Assets (Net)	-	(10.25)
	Sub Total - Non-Current Assets	8,215.01	8,910.57
	2. Current Assets		
	(a) Financial Assets		
	(i) Trade Receivables	401.37	52.73
	(ii) Cash and Cash Equivalents	197.98	215.30
	(iii) Loans	3,827.74	9,002.38
	(iv) Others	118.07	102.84
	(b) Current Tax Assets (Net)	499.66	398.13
	(c) Other Current Assets	44.66	110.57
	Sub Total - Current Assets	5,089.48	9,881.95
	Total Assets	13,304.49	18,792.52
II	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share Capital	1,512.76	1,512.76
	(b) Other Equity	1,883.05	1,778.32
	Sub Total- Equity	3,395.81	3,291.08
	LIABILITIES		
	1. Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,060.54	1,066.44
	(b) Provisions	11.03	11.91
	(c) Deferred Tax Liabilities (Net)	0.78	-
	Sub Total - Non Current Liabilities	1,072.35	1,078.34
	2. Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,807.44	3,133.22
	(ii) Trade Payables		
	(a) total outstanding dues of micro enterprises and small enterprises	1.13	1.13
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises	642.38	1,253.42
	(b) Other Current Liabilities	6,380.26	10,030.21
	(c) Provisions	5.12	5.12
	(d) Deferred Tax Liabilities (Net)	-	-
	Sub Total - Current Liabilities	8,836.33	14,423.10
	Total Equity and Liabilities	13,304.49	18,792.52



Ekansh Concepts Limited

(Formerly known as Paramone Concepts Limited)

12A, Narayan Plaza, Near Boomerang Building, Chandivali Mumbai - 400072 | Tel.: 022 - 4014 9792 | Email: info@ekanshconcepts.com
Website: www.ekanshconcepts.com | CIN No:- L74110MH1992PLCo70070

2. STATEMENT OF STANDALONE STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2022

Particulars	(Rs in lakhs)	
	For the Half Year ended September 30, 2022	For the Half Year ended September 30, 2021
	Unaudited	Unaudited
A. Cash Flow from Operating Activities		
Net Profit before Tax	175.64	125.95
Adjustments:		
Depreciation and amortisation	15.16	14.16
Finance Costs	173.96	232.85
Interest Income	(230.16)	(428.33)
Allowance for credit losses	(1.67)	(0.06)
Fair value gain / (loss) on quoted equity instruments	(19.79)	-
Dividend Income	(2.24)	(90.90)
Profit on Sale of Shares	(41.40)	(17.95)
Operating profit/(loss) before working changes	69.50	(164.28)
Movement in working capital		
(Increase)/Decrease in Trade Receivables	(346.97)	108.53
(Decrease)/Increase in Trade Payables	(61.04)	2,219.06
(Decrease)/Increase in Other Current Liabilities	(3,649.95)	1,062.67
(Increase)/Decrease in Other Current Financial Assets	(15.23)	91.20
Decrease/(Increase) in Other Current Assets	65.91	(1,145.78)
(Decrease)/Increase in Long Term Provisions	(0.87)	7.88
(Decrease) in Short Term Provisions	-	(7.64)
Decrease/(Increase) in Financial assets - Loans	5,174.65	(40.38)
Cash generated from operations	686.00	2,131.26
Income taxes paid (net of refunds)	(143.82)	(147.08)
Net cash flow from operating activities (A)	542.18	1,984.18
B. Cash Flow from Investing Activities		
Purchase or construction of Property, Plant & Equipment (including capital work-in-progress)	-	-
Investment in Equity Instruments	672.34	(1,522.59)
Profit on Sale of Shares	41.40	17.95
Interest Income received	230.16	428.33
Dividend Income Received	2.24	90.90
Net Cash flow from/(used in) investing activities (B)	946.14	(985.42)
C. Cash Flow from Financing Activities		
Proceeds from/ (Repayment of) Non-Current Financial Borrowings (net)	(1,331.68)	(610.40)
Finance costs	(173.96)	(232.85)
Net Cash (used in) financing activities (C)	(1,505.64)	(843.24)
Net cash (decrease)/Increase in cash and cash equivalents (A+B+C)	(17.32)	155.52
Cash and cash equivalents at the beginning of the period	215.30	199.89
Cash and cash equivalents at the end of the period	197.98	355.42
Net cash (decrease)/Increase in cash and cash equivalents	(17.32)	155.52

- The above unaudited standalone financial results of the Company for the quarter and half year ended September 30, 2022, have been reviewed by the Audit Committee and were thereafter approved by the Board of Directors of the Company at its meeting held on November 11, 2022. The Statutory Auditors of the company have reviewed the results and have expressed an unmodified opinion thereon.
- The above results are prepared in compliance with Indian Accounting Standards (Ind-AS) as prescribed under section 133 of the Companies Act, 2013 and notified by the Ministry of Corporate Affairs under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and other accounting principles generally accepted in India.
- The Company is engaged in Consulting and Outsourcing Business, consequently the Company does not have separate reportable business segment for quarter and year ended September 30, 2022.
- There are no exceptional items during the above mentioned periods.
- The figures for the quarter ended September 30, 2022 are balancing figures between figures for half year ended September 30, 2022 and figures for the quarter ended June 30, 2022.
- Figures relating to the previous periods / year have been regrouped / rearranged, wherever necessary, to make them comparable to the current year/ period.



For and on behalf of the Board of Directors

Deepak Nayak

Deepak Nayak
Director & CFO
DIN : 08406471

Mumbai, November 11, 2022