

Ref No.: EKANSH/CC/BSE-35/2023-24

Date: November 08, 2023

BSE Limited  
P.J. Towers,  
Dalal Street,  
Mumbai – 400001

Scrip Code: 531364

**Subject: Outcome of the Board Meeting**

Dear Sir/Madam,

With reference to the intimation of Board meeting submitted on November 02, 2023, we wish to inform you that the Meeting of the Board of Directors of the Company was held today i.e. November 08, 2023 which commenced at 03:00 P.M and concluded at 06:00 P.M.

The Board has, inter-alia, approved Unaudited Standalone and Consolidated Financial Results for the quarter ended September 30, 2023.

Pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended September 30, 2023, along with the Limited Review Report of Auditors thereon;

Further, the Board of Directors has adopted a Revised Policy on Determining Materiality of events/information and the contact details of the Key Managerial Personnel authorized for compliance with requirements pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and SEBI (Second Amendment) Regulations, 2023, SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123, dated July 13, 2023 are as below:

Mamta Jain  
Company Secretary & Compliance Officer  
Email: csmamtaj@gmail.com  
M No.: 8866673259

Kindly take the above documents on your records.

Thanking you.

Yours truly,

**For Ekansh Concepts Limited**  
**(Formerly known as Paramone Concepts Limited)**



**Mamta Jain**  
**(Company Secretary & Compliance Officer)**



**EKANSH CONCEPTS LIMITED**

(Formerly known as Paramone Concepts Limited)

A 403, 4th Floor, Mittal Commercial, Marol, Andheri East, Mumbai, Maharashtra - 400059

CIN: L74110MH1992PLC070070

Contact: 022-47781806 | Email: info@ekanshconcepts.com

Website: www.ekanshconcepts.com



# PRAMOD K. SHARMA & CO.

## Chartered Accountants

HEAD OFFICE : 11 & 12, IInd Floor, Samath 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, 2023, 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 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 Ind AS 34, prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulation 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

CA **Pramod Sharma**  
Partner

Membership Number: 676080  
UDIN: 23076883BGTOTA9781



Place: Mumbai  
Date : November 08, 2023

**EKANSH CONCEPTS LIMITED**  
 STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023

Sr. No.	Particulars	INR in Lakhs (except EPS)					
		Quarter Ended			Half Year Ended		Year Ended
		September 30, 2023	June 30, 2023	September 30, 2022	September 30, 2023	September 30, 2022	March 31, 2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	<b>Revenue</b>						
a.	Income from Operations	573.44	519.29	954.21	1,092.73	2,119.71	6,732.45
b.	Other Income	320.63	144.22	131.34	464.85	293.59	854.67
	<b>Total Income from Operations (a+b)</b>	<b>894.07</b>	<b>663.51</b>	<b>1,085.55</b>	<b>1,557.58</b>	<b>2,413.30</b>	<b>7,587.12</b>
2	<b>Expenses</b>						
a.	Operational Costs	157.75	263.52	787.11	421.27	1,651.66	5,208.23
b.	Employee Benefits Expenses	359.59	133.69	100.25	493.28	190.81	349.40
c.	Depreciation and Amortisation Expenses	4.11	3.88	7.60	7.99	15.16	18.44
d.	Finance Costs	198.13	166.46	63.01	364.59	173.96	560.43
e.	Other Expenses	111.43	62.30	19.44	173.73	196.07	436.27
	<b>Total Expenses (a to e)</b>	<b>831.01</b>	<b>629.85</b>	<b>977.41</b>	<b>1,460.86</b>	<b>2,237.66</b>	<b>6,572.77</b>
3	<b>Profit Before Tax (1-2)</b>	<b>63.06</b>	<b>33.66</b>	<b>108.14</b>	<b>96.72</b>	<b>175.64</b>	<b>1,014.35</b>
4	<b>Tax Expense :</b>						
	- Current tax	17.72	7.17	14.70	24.89	42.29	241.95
	- Earlier year tax	-	-	-	-	-	24.41
	- Deferred tax	0.37	1.93	(18.42)	2.30	(9.47)	(9.21)
5	<b>Net Profit for the period (3-4)</b>	<b>44.97</b>	<b>24.56</b>	<b>111.86</b>	<b>69.53</b>	<b>142.82</b>	<b>757.20</b>
6	Add: Other Comprehensive Income (net of tax)						
	<b>Items that will not be reclassified to profit or loss</b>						
	Re-measurement of net defined benefit obligations	2.17	2.17	-	4.34	-	8.68
	Re-measurement of investment in equity	250.18	227.88	152.80	478.06	(38.09)	(437.32)
7	<b>Total Comprehensive Income (5+6)</b>	<b>297.32</b>	<b>254.61</b>	<b>264.66</b>	<b>551.93</b>	<b>104.73</b>	<b>328.56</b>
8	Paid-up equity share capital (Face Value 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)						2,106.88
10	Earnings Per Share (EPS) (of Rs. 10 each) (not annualised for quarters)						
a.	Basic	0.30	0.16	0.74	0.46	0.94	5.01
b.	Diluted	0.30	0.16	0.74	0.46	0.94	5.01



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CIN: L74110MH1992PLC070070

Contact: 022-47781806 | Email: info@ekanshconcepts.com

Website: www.ekanshconcepts.com

**Notes:**
**1. STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2023**

Sr. No	Particulars	INR in Lakhs	
		Unaudited	Audited
		As at September 30, 2023	As at March 31, 2023
<b>I ASSETS</b>			
<b>1. Non-Current Assets</b>			
(a) Property, Plant and Equipment		101.20	98.86
(b) Capital Work-In-Progress			
(c) Intangible assets		124.65	124.65
<b>(a) Financial Assets</b>			
(i) Investments		4,781.54	5,077.09
(ii) Others			
<b>Sub Total - Non-Current Assets</b>		<b>198.91</b>	<b>179.77</b>
<b>2. Current Assets</b>			
<b>(a) Financial Assets</b>			
(i) Trade Receivables		1,378.70	1,765.03
(ii) Cash and Cash Equivalents		49.50	121.73
(iii) Loans		3,201.30	3,188.92
(iv) Others		148.65	117.47
(b) Current Tax Assets (Net)		315.01	310.02
(c) Other Current Assets		70.09	39.67
<b>Sub Total - Current Assets</b>		<b>5,163.25</b>	<b>5,542.84</b>
<b>Total Assets</b>		<b>10,369.55</b>	<b>11,023.21</b>
<b>II EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a) Equity Share Capital		1,512.76	1,512.76
(b) Other Equity		2,658.81	2,106.88
<b>Sub Total- Equity</b>		<b>4,171.57</b>	<b>3,619.64</b>
<b>LIABILITIES</b>			
<b>1. Non-Current Liabilities</b>			
<b>(a) Financial Liabilities</b>			
(i) Borrowings		1.07	7.54
(b) Provisions		5.44	8.98
(c) Deferred Tax Liabilities (Net)		7.71	3.95
<b>Sub Total - Non Current Liabilities</b>		<b>14.22</b>	<b>20.47</b>
<b>2. Current Liabilities</b>			
<b>(a) Financial Liabilities</b>			
(i) Borrowings		4,313.57	4,329.90
(ii) Trade Payables			
(a) total outstanding dues of micro enterprises and small enterprises		0.03	0.10
(b) total outstanding dues of creditors other than micro enterprises and small enterprises		1,235.83	808.98
(b) Other Current Liabilities		633.83	2,243.62
(c) Provisions		0.50	0.50
<b>Sub Total - Current Liabilities</b>		<b>6,183.76</b>	<b>7,383.10</b>
<b>Total Equity and Liabilities</b>		<b>10,369.55</b>	<b>11,023.21</b>


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2. STANDALONE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED SEPTEMBER 30, 2023

Particulars	INR in Lakhs	
	For the Half Year ended September 30, 2023	For the Half Year ended September 30, 2022
	Unaudited	Unaudited
<b>A. Cash Flow from Operating Activities</b>		
Net Profit before Tax	96.72	175.64
<b>Adjustments:</b>		
Depreciation and amortisation	7.99	15.16
Finance Costs	364.59	173.96
Interest Income	(145.43)	(230.16)
Allowance for credit losses	4.76	(1.67)
Fair value gain / (loss) on quoted equity instruments	-	(19.79)
Loss on sale of Property, plant and equipments	-	-
Dividend Income	(21.47)	(2.24)
Profit on Sale of Shares	(284.43)	(41.40)
<b>Operating profit/(loss) before working changes</b>	<b>22.73</b>	<b>69.50</b>
<b>Movement in working capital</b>		
(Increase)/Decrease in Trade Receivables	381.57	(346.97)
(Decrease)/increase in Trade Payables	426.77	(611.04)
(Decrease)/Increase in Other Current Liabilities	(1,609.79)	(3,649.95)
(Increase)/Decrease in Other Current Financial Assets	(31.17)	(15.23)
Decrease/(increase) in Other Current Assets	(30.42)	65.91
Increase in Long Term Provisions	2.25	(0.87)
(Decrease) in Short Term Provisions	-	-
Decrease/(Increase) in Financial assets - Loans	(12.38)	5,174.65
<b>Cash (used)/generated from operations</b>	<b>(850.44)</b>	<b>686.00</b>
Income taxes paid (net of refunds)	(29.89)	(143.82)
<b>Net cash (used)/flow from operating activities (A)</b>	<b>(880.33)</b>	<b>542.18</b>
<b>B. Cash Flow from Investing Activities</b>		
Purchase of Property, Plant & Equipment (including capital work-in-progress)	(10.33)	-
Sale of Property, Plant & Equipment (including capital work-in-progress)	-	-
Investment in Fixed deposit	(19.13)	-
Investment in Equity instruments	773.62	672.34
Profit on Sale of Shares	284.43	41.40
Interest Income received	145.43	230.16
Dividend Income Received	21.47	2.24
<b>Net Cash flow from/(used in) investing activities (B)</b>	<b>1,195.49</b>	<b>946.14</b>
<b>C. Cash Flow from Financing Activities</b>		
Proceeds from/ (Repayment of) Non-Current Financial Borrowings (net)	(22.80)	(1,331.68)
Finance costs paid	(364.59)	(173.96)
<b>Net Cash flow from/(used in) financing activities (C)</b>	<b>(387.39)</b>	<b>(1,505.64)</b>
<b>Net cash increase in cash and cash equivalents (A+B+C)</b>	<b>(72.23)</b>	<b>(17.32)</b>
Cash and cash equivalents at the beginning of the year	121.73	215.30
Cash and cash equivalents at the end of the year	49.50	197.98
<b>Net cash increase in cash and cash equivalents</b>	<b>(72.23)</b>	<b>(17.32)</b>

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- 3 The above standalone financial results for the quarter and half year ended September 30, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on November 08, 2023 in accordance with the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 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 Company is engaged in Consulting and Outsourcing Business, consequently the Company does not have separate reportable business segment for quarter and half year ended September 30, 2023.
- 6 There are no exceptional items during the above mentioned periods.
- 7 The figures for the quarter ended September 30, 2023 are the balancing figures between figures for half year ended September 2023 and figures for the quarter ended June, 2023.
- 8 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

  
Heeralal Agarwal  
Director & CFO  
DIN : 10269844



Mumbai, November 08, 2023



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# PRAMOD K. SHARMA & CO.

## Chartered Accountants

HEAD OFFICE : 11 & 12, IInd Floor, Samath 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 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, 2023 ("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" and share of profit/Loss of joint venture "Ekansh Concepts Limited JV Futuristic Transindia Development Pvt. Ltd".
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 Khatu (Haryana)**

**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, 2023, and total net loss (after tax) of Rs. (1.35) lakhs and (2.69) and total comprehensive (loss) of Rs. (1.35) lakhs and Rs. (2.69) lakhs for the quarter and half year ended September 30, 2023 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.

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

*Pr*  
**Pramod Sharma**  
Partner  
Membership Number: 076883  
UDIN : 23076883BGTO5Z3020



Place: Mumbai  
Date : November 08, 2023



**EKANSH CONCEPTS LIMITED**  
**STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023**

Sr. No.	Particulars	INR in Lakhs (except EPS)					
		Quarter Ended			Half Year Ended		Year Ended
		September 30, 2023	June 30, 2023	September 30, 2022	September 30, 2023	September 30, 2022	March 31, 2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	<b>Revenue</b>						
a.	Income from Operations	573.44	519.29	954.21	1,092.73	2,119.71	6,732.45
b.	Other Income	320.63	144.22	131.34	464.85	293.59	854.67
	<b>Total Revenue (a+b)</b>	<b>894.07</b>	<b>663.51</b>	<b>1,085.55</b>	<b>1,557.58</b>	<b>2,413.30</b>	<b>7,587.12</b>
2	<b>Expenses</b>						
a.	Operational Costs	157.75	263.52	787.11	421.27	1,661.66	5,208.23
b.	Employee Benefits Expenses	359.59	133.77	100.76	493.36	191.59	350.81
c.	Depreciation and Amortisation Expenses	4.51	4.28	7.87	8.79	16.13	19.54
d.	Finance Costs	198.21	166.56	63.13	364.77	174.21	560.89
e.	Other Expenses	112.32	63.09	19.95	175.41	198.14	441.38
	<b>Total Expenses (a to e)</b>	<b>832.38</b>	<b>631.22</b>	<b>978.82</b>	<b>1,463.60</b>	<b>2,241.73</b>	<b>6,580.85</b>
3	<b>Profit Before Tax (1-2)</b>	<b>61.69</b>	<b>32.29</b>	<b>106.73</b>	<b>93.98</b>	<b>171.57</b>	<b>1,006.27</b>
4	<b>Tax Expenses</b>						
	- Current tax	17.72	7.17	14.70	24.89	42.29	241.95
	- Earlier year tax	-	-	-	-	-	24.41
	- Deferred tax	0.33	1.91	(18.35)	2.24	(9.65)	(9.18)
5	<b>Net Profit for the period (3-4)</b>	<b>43.63</b>	<b>23.21</b>	<b>110.38</b>	<b>66.84</b>	<b>138.93</b>	<b>749.09</b>
6	<b>Share of Profit from Joint Venture</b>	<b>(4.38)</b>	<b>-</b>	<b>-</b>	<b>(4.38)</b>	<b>-</b>	<b>1.68</b>
7	<b>Net Profit for the period (5+6)</b>	<b>39.25</b>	<b>23.21</b>	<b>110.38</b>	<b>62.46</b>	<b>138.93</b>	<b>750.77</b>
8	<b>Add: Other Comprehensive Income (net of tax)</b>						
	<b>Items that will not be reclassified to profit or loss</b>						
	Re-measurement gains/ (losses) on defined benefit obligations	2.17	2.17	-	4.34	-	8.68
	Re-measurement of investment in equity	250.18	227.88	152.80	478.06	(38.09)	(437.32)
9	<b>Total Comprehensive Income (5+6)</b>	<b>291.61</b>	<b>253.26</b>	<b>263.18</b>	<b>544.87</b>	<b>100.84</b>	<b>322.14</b>
10	<b>Paid-up equity share capital (F. V. of Rs. 10/- each)</b>	<b>1,512.76</b>	<b>1,512.76</b>	<b>1,512.76</b>	<b>1,512.76</b>	<b>1,512.76</b>	<b>1,512.76</b>
11	<b>Other Equity (Excluding Revaluation Reserve)</b>						<b>2,033.86</b>
12	<b>Earnings Per Share (EPS) (of Rs. 10 each) (not annualised for quarters)</b>						
a.	Basic	0.29	0.15	0.73	0.44	0.92	4.95
b.	Diluted	0.29	0.15	0.73	0.44	0.92	4.95



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Notes:

**1. STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2023**

Sr. No	Particulars	INR in Lakhs	
		Unaudited As at September 30, 2023	Audited As at March 31, 2023
<b>I</b>	<b>ASSETS</b>		
	<b>1. Non-Current Assets</b>		
	(a) Property, Plant and Equipment		
	(b) Capital Work-in-Progress		
	(c) Intangible assets	105.54	104.01
	(d) Financial Assets	124.65	124.65
	(i) Investments		
	(ii) Loans	4,898.84	4,998.78
	(e) Other Non Current Assets	198.91	179.77
	(e) Deferred Tax Assets (Net)	1.10	1.10
	<b>Sub Total - Non-Current Assets</b>	<b>5,129.57</b>	<b>5,408.78</b>
	<b>2. Current Assets</b>		
	(a) Financial Assets		
	(i) Trade Receivables	1,379.20	1,765.53
	(ii) Cash and Cash Equivalents	51.05	123.63
	(iii) Loans	3,086.97	3,074.60
	(iv) Others	148.65	117.47
	(b) Current Tax Assets (Net)	315.01	310.02
	(c) Other Current Assets	316.83	286.41
	<b>Sub Total - Current Assets</b>	<b>5,297.71</b>	<b>5,677.65</b>
	<b>Total Assets</b>	<b>10,427.28</b>	<b>11,086.43</b>
<b>II</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
	(a) Equity Share Capital	1,512.76	1,512.76
	(b) Other Equity	2,578.72	2,033.86
	<b>Sub Total- Equity</b>	<b>4,091.48</b>	<b>3,546.62</b>
	<b>LIABILITIES</b>		
	<b>1. Non-Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	4.98	12.26
	(b) Provisions	5.44	8.98
	(c) Deferred Tax Liabilities	7.71	3.95
	<b>Sub Total - Non Current Liabilities</b>	<b>18.13</b>	<b>25.19</b>
	<b>2. Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	4,313.57	4,329.90
	(ii) Trade Payables		
	(a) total outstanding dues of micro enterprises and small enterprises	0.13	0.20
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises	1,240.61	812.16
	(b) Other Current Liabilities	762.86	2,371.86
	(c) Provisions	0.50	0.50
	(d) Deferred Tax Liabilities		
	<b>Sub Total - Current Liabilities</b>	<b>6,317.67</b>	<b>7,514.62</b>
	<b>Total Equity and Liabilities</b>	<b>10,427.28</b>	<b>11,086.43</b>


**EKANSH CONCEPTS LIMITED**

(Formerly known as Paramone Concepts Limited)

A 403, 4th Floor, Mittal Commercial, Marol, Andheri East, Mumbai, Maharashtra - 400059

CIN: L74110MH1992PLC070070

Contact: 022-47781806 | Email: info@ekanshconcepts.com

Website: www.ekanshconcepts.com



2. CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2023

Particulars	INR in Lakhs	
	For the Half Year ended September 30, 2023	For the Half Year ended September 30, 2022
	Unaudited	Unaudited
<b>A. Cash Flow from Operating Activities</b>		
Net Profit before Tax		
<b>Adjustments:</b>	93.98	171.57
Depreciation and amortisation	8.79	16.13
Finance Costs	364.77	174.21
Interest Income	(145.43)	(230.16)
Allowance for credit losses	4.76	1.67
Loss on sale of property, plant and equipments	-	-
Fair value gain / (loss) on quoted equity instruments	-	(19.79)
Dividend Income	(21.47)	(2.24)
Profit on Sale of Shares	(284.43)	(41.40)
<b>Operating profit/(loss) before working changes</b>	<b>20.97</b>	<b>69.99</b>
<b>Movement in working capital</b>		
(Increase)/Decrease in Trade Receivables	381.57	(350.30)
(Decrease)/ Increase in Trade Payables	428.38	(611.18)
(Decrease)/Increase in Other Current Liabilities	(1,609.00)	(3,649.99)
(Increase)/Decrease in Other Current Financial Assets	(31.17)	(15.23)
Decrease/(increase) in Other Current Assets	(30.42)	65.56
Increase in Long Term Provisions	2.25	(0.87)
(Decrease) in Short Term Provisions	-	-
Decrease/(Increase) in Financial assets - Loans	(12.38)	5,178.93
Decrease in Other Non Current Assets	-	0.01
<b>Cash (used)/ generated from operations</b>	<b>(849.80)</b>	<b>686.92</b>
Income taxes paid (net of refunds)	(29.89)	(143.82)
<b>Net cash (used)/flow from operating activities (A)</b>	<b>(879.69)</b>	<b>543.10</b>
<b>B. Cash Flow from Investing Activities</b>		
Purchase or construction of Property, Plant & Equipment (including capital work-in-progress)	(10.33)	-
Sale of Property, Plant & Equipment	-	-
Investment in Equity instruments (net)	773.60	672.34
Investment in Fixed deposits (net)	(19.13)	-
Profit on Sale of Shares	284.43	41.40
Interest Income received	145.43	230.16
Dividend Income Received	21.47	2.24
<b>Net Cash flow from/(used) in investing activities (B)</b>	<b>1,195.47</b>	<b>946.14</b>
<b>C. Cash Flow from Financing Activities</b>		
Net Proceeds from Current and Non-Current Financial Borrowings	(23.59)	(1,332.43)
Finance costs paid	(364.77)	(174.21)
<b>Net Cash flow from financing activities (C)</b>	<b>(388.36)</b>	<b>(1,506.64)</b>
<b>Net cash Increase in cash and cash equivalents (A+B+C)</b>	<b>(72.58)</b>	<b>(17.40)</b>
Cash and cash equivalents at the beginning of the year	123.63	216.82
Cash and cash equivalents at the end of the year	51.05	199.42
<b>Net cash Increase in cash and cash equivalents</b>	<b>(72.58)</b>	<b>(17.40)</b>



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- 3 The above unaudited consolidated financial results of the Group for the quarter and half year ended September 30, 2023 have been reviewed by the Audit Committee and were thereafter approved by the Board of Directors of the Company at its meetings held on November 08, 2023. 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, 2023 includes financial results of a subsidiary company, Choice Realty Private Limited and share of profit/Loss from associate Ekansh Concepts Ltd Jv Futuristic Transindia Development P Ltd
- 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, 2023.
- 7 There are no exceptional items during the above mentioned periods.
- 8 The figures for the quarter ended September 30, 2023 are the balancing figures between figures for half year ended September 30, 2023 and figures for the quarter ended June 30, 2023.
- 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 08, 2023

For and on behalf of the Board of Directors

  
Heeralal Agarwal  
Director & CFO  
DIN : 10269844



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