

Ref. No.: EKANSH/CC/BSE-33/2025-26

Date: February 13, 2026

To  
BSE Limited  
P.J. Towers, Dalal Street,  
Mumbai - 400001

**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, this is to inform you that the Board of Directors of the Company, at its meeting held today i.e., Friday, February 13, 2025 has considered and transacted the following business:

1. On the Recommendation of the Audit Committee, the Board has considered and approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and nine months ended December 31, 2025 and has noted the Limited Review Report of the Auditor thereon. The results alongwith the Limited Review Report thereon duly signed by the Auditors of the Company is enclosed herewith.
2. Pursuant to Regulation 30 read with Part A of Schedule III and other applicable provisions of Listing Regulations the Board of Directors of the Company appointed Mr. Brijmohan Agarwal (DIN: 00529136) as an Additional Director (Non-Executive Independent) of the Company with effect from February 13, 2026, subject to the approval of Shareholders. The relevant details pertaining to the above as required under Listing regulations and SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, is enclosed as Annexure - I.
3. Mr. Heeralal Agarwal (DIN: 10269844) vide his resignation letter dated February 13, 2026 has resigned as Whole Time Director from the Board of the Company with effect from closing business hours of February 13, 2026, He has confirmed that there are no material reasons for his resignation other than mentioned in his resignation letter.
4. Ms. Ekta Gupta (DIN: 08353871) vide her mail dated February 13, 2026 has resigned as Independent Director from the Board of the Company with effect from closing business hours of February 13, 2026, due to her preoccupation and other professional

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**EKANSH CONCEPTS LIMITED**

(Formerly known as Paramone Concepts Limited)

201, Sumer Plaza, A Wing, Plot No. 419, Marol Maroshi Road, Andheri East, Mumbai 400059

CIN: L74110MH1992PLC070070

Contact: 022-69586481 | Email: info@ekanshconcepts.com

Website: www.ekanshconcepts.com

commitments. She has confirmed that there are no material reasons for her resignation other than mentioned in her resignation letter.

5. Pursuant to Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), we wish to inform that the Board of Directors of the Company, at its meeting held on February 13, 2026, has approved the reconstitution of Audit Committee, Nomination and Remuneration Committee and Stakeholders’ Relationship Committee of the Board with effect from February 13, 2026.

The meeting of the Board of Directors commenced at 06:00 P.M. and concluded at 09.35 P.M.

Kindly take the above documents on your records.

Thanking you,  
Yours faithfully,

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

**CS Hanuman G Patel**  
**Company Secretary & Compliance Officer**  
**(AVP - Legal & Compliance)**

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**Annexure I**

Details under amended Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Sr. No.	Details of events that need to be provided	Information of such event(s)
1	Name	Mr. Brijmohan Agarwal (DIN: 00529136)
2	Reason for Change viz. Appointment	He is appointed as Additional Director (Non-Executive Independent Director) to hold office for a term upto 5 (five) consecutive years with effect from February 13, 2026, not liable to retire by rotation
3	Date of Appointment and Terms of Appointment	For term upto 5 (five) consecutive years with effect from February 13, 2026, not liable to retire by rotation
4	Brief Profile	<p>Mr. Brijmohan Agarwal is a Fellow Chartered Accountant (FCA) and holds a Bachelor of Commerce (B.Com) degree. He has been in professional practice since 1981.</p> <p>He joined Borkar &amp; Muzumdar, Chartered Accountants, Mumbai in 1984 and has been a Partner in the firm since 1987. He has over 35 years of extensive experience in the fields of Domestic and International Taxation, Transfer Pricing, Statutory Audits and Investigation Audits. He has handled audits of Nationalised Banks, Foreign Banks and large Public Sector Undertakings, including assignments involving regulatory investigations and special audits.</p>
5	Disclosure of relationship between Directors (in case Appointment of a Director)	None of the Directors of the Company are inter-se related to Mr. Brijmohan Agarwal
6	Information as required pursuant to BSE Circular with ref. no. LIST/ COMP/ 14/ 2018- 19 and the National Stock Exchange of India Ltd with ref. no. NSE/CML/ 2018/24, dated 20th June 2018	Mr Brijmohan Agarwal is not debarred from holding the office of Director pursuant to any SEBI Order or Order of any such authority

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**Annexure II**

Details under amended Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - Resignation of Mr. Heeralal Agarwal as Whole Time Director of the Company.

Sr. No.	Details of events that need to be provided	Information of such event(s)
1	Name	Mr. Heeralal Agarwal (DIN: 10269844)
2	Reason for Change viz. Resignation	Resigned with effect from closing business hours of February 13, 2026
3	Date of Resignation	Resigned from the post of Whole Time Director of the Company with effect from closing business hours of February 13, 2026
4	Brief Profile	Not applicable
5	Disclosure of relationship between Directors (in case Appointment of a Director)	Not applicable
6	Information as required pursuant to BSE Circular with ref. no. LIST/ COMP/ 14/ 2018- 19 and the National Stock Exchange of India Ltd with ref. no. NSE/CML/ 2018/24, dated 20th June 2018	Not applicable

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**Annexure III**

Details under amended Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - Resignation of Ms. Ekta Gupta as Independent Director of the Company.

Sr. No.	Details of events that need to be provided	Information of such event(s)
1	Name	Ms. Ekta Gupta (DIN: 08353871)
2	Reason for Change viz. Resignation	Resigned with effect from closing business hours of February 13, 2026
3	Date of Resignation	Resigned from the post of Independent of the Company with effect from closing business hours of February 13, 2026
4	Brief Profile	Not applicable
5	Disclosure of relationship between Directors (in case Appointment of a Director)	Not applicable
6	Information as required pursuant to BSE Circular with ref. no. LIST/ COMP/ 14/ 2018- 19 and the National Stock Exchange of India Ltd with ref. no. NSE/CML/ 2018/24, dated 20th June 2018	Not applicable

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Contact: 022-69586481 | Email: info@ekanshconcepts.com

Website: www.ekanshconcepts.com

Date: February 13, 2026

To  
**The Board of Directors**  
**Ekansh Concepts Limited**  
201, Sumer Plaza, A Wing,  
Plot No. 419, Marol Maroshi Road,  
Andheri East, Mumbai 400059

**Sub: Resignation from the post of Whole Time Director of Ekansh Concepts Limited**

Dear Board Members,

At the outset, I wish to thank the Company and its shareholders for giving me the opportunity to serve as Whole Time Director of the Company and it has been a most enriching experience for me.

Due to my personal commitments, I hereby tender my resignation from the position of Whole Time Director of the Company effective from the closure of business hours on February 13 2026. I will also be stepping down as a member of the various Committees of the Board of the Company.

I further confirm that there is no other material reason other than as mentioned above for my stepping down from the position of Whole Time Director of the Company.

I take this opportunity to thank the Board of Directors for their continuous support and guidance during my tenure as Whole Time Director of the Company and wish the Company every success in future.

Thanking you,



**Heeralal Agarwal**  
**Whole Time Director**  
**DIN: 10269844**



Hanuman Patel &lt;hanuman.patel@ekanshconcepts.com&gt;

**(no subject)**

1 message

**Ekta Gupta** <ektaguptaa@gmail.com>  
To: hanuman.patel@ekanshconcepts.com

Fri, Feb 13, 2026 at 8:30 PM

Date: February 13, 2026

To

The Board of Directors

Ekansh Concepts Limited

201, Sumer Plaza, A Wing,

Plot No. 419, Marol Maroshi Road,

Andheri East, Mumbai 400059

Sub: Resignation from the Board of Directors of the Company as an Independent director

Dear Board Members,

I, Ekta Gupta, Non-Executive Independent Director of Ekansh Concepts Limited, due to personal reasons and certain other preoccupations, am unable to devote the required time to the affairs of the Company.

Accordingly, I hereby tender my resignation from the office of Non-Executive Independent Director of Ekansh Concepts Limited with effect from February 13, 2026, after the closure of business hours.

I take this opportunity to express my sincere gratitude to the Company and the members of the Board for the support and cooperation extended to me during my tenure as an Independent Director.

Consequent to my resignation, I shall also cease to be associated as a Member of any committees of the Board of the Company.

I hereby confirm that there are no material reasons for my resignation other than specified herein above. Hence, I request you to kindly take note of my resignation and take the necessary steps in this regard

Thanking you,  
Yours faithfully,

Ekta Gupta  
Independent Director  
DIN: 08353871

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**Thanks & Regards,****Ekta Gupta.****Mobile : 9870002656 .**



# PRAMOD K. SHARMA & CO.

Chartered Accountants

HEAD OFFICE : 11 & 12, II Floor, Sarnath Commercial Complex, Opp. Board Office, Shivaji Nagar, Bhopal (M.P.) 462016  
MOBILE NO. (+91) 94250-15041, 95892-51041, Phone No. (0755) 4273005,  
E-mail : pksharma\_com@rediffmail.com, pramod360p@gmail.com

**Independent Auditor's Review Report on Quarter and nine months ended Unaudited Consolidated Financial Results of Ekansh Concepts Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

To  
The Board of Directors  
Ekansh Concepts Limited

1. We have reviewed the accompanying Statements of Unaudited Consolidated Financial Results of Ekansh Concepts Limited (the "Parent") and its jointly controlled entities (the parent and its jointly controlled entities together referred as "Group") for the quarter and nine months ended December 31, 2025 (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 and is in compliance with the regulations. 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement are free from material misstatement. A review of interim financial information consists of making inquiries, primarily of the 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.

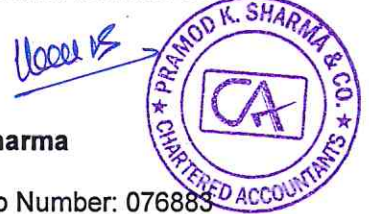
4. The Statement includes the results of joint venture "Ekansh Concepts Limited JV Futuristic Transindia Development Pvt. Ltd".



5. Based on our review conducted and procedures performed as stated in paragraph 3 above, 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.

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

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

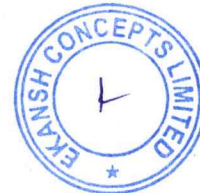


**Pramod Sharma**  
Partner  
Membership Number: 076883  
UDIN: 26076883SLUHJU1828

Place: Bhopal  
Date: February 13, 2026

**EKANSH CONCEPTS LIMITED**  
**STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025**

Sr. No.	Particulars	INR in Lakhs (except EPS)					
		Quarter Ended			Nine Month Ended		Year Ended
		December 31, 2025	September 30, 2025	December 31, 2024	December 31, 2025	December 31, 2024	March 31, 2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>Revenue</b>						
a.	Income from Operations	172.00	1,503.78	482.01	2,354.00	3,172.09	3,931.78
b.	Other Income	68.86	45.88	64.24	161.65	636.38	694.82
	<b>Total Income (a+b)</b>	<b>240.86</b>	<b>1,549.66</b>	<b>546.25</b>	<b>2,515.65</b>	<b>3,808.47</b>	<b>4,626.60</b>
2	<b>Expenses</b>						
a.	Operational Costs	93.35	895.96	209.32	1,174.03	1,711.00	1,847.99
b.	Employee Benefits Expenses	317.58	329.20	387.03	968.93	1,255.35	1,620.43
c.	Depreciation and Amortisation Expenses	24.94	21.60	4.03	59.90	11.96	15.92
d.	Finance Costs	130.32	72.93	91.91	256.88	396.26	448.86
e.	Other Expenses	66.50	53.10	95.54	181.43	381.66	449.07
	<b>Total Expenses (a to e)</b>	<b>632.69</b>	<b>1,372.79</b>	<b>787.83</b>	<b>2,641.17</b>	<b>3,756.23</b>	<b>4,382.27</b>
3	<b>Profit/(Loss) Before Tax (1-2)</b>	<b>(391.83)</b>	<b>176.87</b>	<b>(241.58)</b>	<b>(125.52)</b>	<b>52.24</b>	<b>244.33</b>
4	Tax Expenses						
	- Current tax	(69.44)	45.80	(36.90)	-	26.13	59.97
	- Earlier year tax	(0.53)	-	-	(0.53)	5.51	5.51
	- Deferred tax	(1.92)	(0.67)	(0.47)	(3.12)	(1.46)	(9.76)
5	<b>Net Profit/(Loss) for the period (3-4)</b>	<b>(319.94)</b>	<b>131.74</b>	<b>(204.21)</b>	<b>(121.87)</b>	<b>22.06</b>	<b>188.61</b>
6	Share of Profit/(Loss) from Joint Venture	(8.22)	(3.99)	0.17	(10.75)	1.03	3.17
7	<b>Net Profit/(Loss) for the period (5+6)</b>	<b>(328.16)</b>	<b>127.75</b>	<b>(204.04)</b>	<b>(132.62)</b>	<b>23.09</b>	<b>191.78</b>
8	Add: Other Comprehensive Income (net of tax)						
	<b>Items that will not be reclassified to profit or loss</b>						
	Re-measurement gains/ (losses) on defined benefit obligations	0.31	0.47	0.43	1.40	1.29	1.87
	Re-measurement of investment in equity	(3.06)	0.40	0.92	(2.76)	48.81	48.48
9	<b>Total Comprehensive Income/(Loss) (7+8)</b>	<b>(330.91)</b>	<b>128.62</b>	<b>(202.69)</b>	<b>(133.98)</b>	<b>73.19</b>	<b>242.13</b>
10	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
11	Other Equity (Excluding Revaluation Reserve)						3,331.66
12	Earnings/(Loss) Per Share (EPS) (of Rs. 10 each) (not annualised for quarters and nine months)						
a.	Basic	(2.17)	0.84	(1.35)	(0.88)	0.15	1.27
b.	Diluted	(2.17)	0.84	(1.35)	(0.88)	0.15	1.27



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- 1 The above Consolidated financial results for the quarter and nine months ended December 31, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on February 13, 2026 in accordance with the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. The Statutory Auditors of the Company have carried out a limited review of the above financial results for the quarter and nine months ended december 31, 2025. There is no qualification in the report issued by the statutory Auditor.
- 2 The above Consolidated financial results of Ekansh Concepts Limited ("the Company") and its jointly controlled entities (together referred as "the Group") have been 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.
- 3 The above consolidated financial results for the quarter and nine months ended December 31, 2025 includes share of profit/Loss from associate Ekansh Concepts Ltd JV Futuristic Transindia Development Pvt Ltd.
- 4 The Group is engaged in Consulting and Outsourcing Business, consequently The group does not have separate reportable business segments as per Indian Accounting Standard "Operating Segment" (Ind AS - 108).
- 5 On November 21, 2025, the Government of India notified the four Labour Codes the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 ('Labour Codes') consolidating 29 existing labour laws. The Labour Codes, amongst other things Introduce changes, including a uniform definition of wages. The Group is in the process of assessing its employee benefit obligations and appropriate incremental expense impacts. However, the management is of the view that impact, if any, is unlikely to be material.  
  
The Group continues to monitor the finalisation of Central/ State Rules and clarifications from the Government on other aspects of the Labour Codes and impact estimates will be re-assessed and finalised based on the final Rules, industry practices, etc.
- 6 The figures for the quarter ended December 31, 2025 and December 31, 2024 are the balancing figures between figures for the nine month ended December 31, 2025 and December 31, 2024 and figures for the half year ended September 30, 2025 and September 30, 2024 respectively.
- 7 The figures for the corresponding previous periods/year have been regrouped/rearranged/reclassified wherever necessary, to make them comparable.
- 8 The above consolidated financial results for the quarter and the nine month ended December 31, 2025 as submitted to stock exchanges are also available on our website [www.ekanshconcepts.com](http://www.ekanshconcepts.com).

For and on behalf of the Board of Directors



**Sandeep Mandawewala**  
Managing Director  
DIN : 03053339



Place: Mumbai  
Date: February 13, 2026

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# PRAMOD K. SHARMA & CO.

Chartered Accountants

HEAD OFFICE : 11 & 12, II Floor, Sarnath Commercial Complex, Opp. Board Office, Shivaji Nagar, Bhopal (M.P.) 462016  
MOBILE NO. (+91) 94250-15041, 95892-51041, Phone No. (0755) 4273005,  
E-mail : pksharma\_com@rediffmail.com, pramod360p@gmail.com

**Independent Auditor's Review Report on Quarter and nine months ended Unaudited Standalone Financial Results of Ekansh Concepts Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

To  
**The Board of Directors  
Ekansh Concepts Limited**

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of Ekansh Concepts Limited (the "Company") for the quarter and nine months ended December 31, 2025 (the "Statement"), 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 and is in compliance with the regulations. 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement are free from material misstatement. 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

*16/02/26*

**Pramod Sharma**  
Partner  
Membership Number: 076883  
UDIN: 26076883EQEHNY9321



Place: Bhopal  
Date: February 13, 2026

**EKANSH CONCEPTS LIMITED**  
**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025**

INR in Lakhs (except EPS)

Sr. No.	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		December 31, 2025	September 30, 2025	December 31, 2024	December 31, 2025	December 31, 2024	March 31, 2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>Revenue</b>						
a.	Income from Operations	172.00	1,503.78	482.01	2,354.00	3,172.09	3,931.78
b.	Other Income	68.86	45.88	64.24	161.65	636.38	694.82
	<b>Total Income (a+b)</b>	<b>240.86</b>	<b>1,549.66</b>	<b>546.25</b>	<b>2,515.65</b>	<b>3,808.47</b>	<b>4,626.60</b>
2	<b>Expenses</b>						
a.	Operational Costs	93.35	895.96	209.32	1,174.03	1,711.00	1,847.99
b.	Employee Benefits Expenses	317.58	329.20	387.03	968.93	1,255.35	1,620.43
c.	Depreciation and Amortisation Expenses	24.94	21.60	4.03	59.90	11.96	15.92
d.	Finance Costs	130.32	72.93	91.91	256.88	396.26	448.86
e.	Other Expenses	66.50	53.10	95.54	181.43	381.66	449.07
	<b>Total Expenses (a to e)</b>	<b>632.69</b>	<b>1,372.79</b>	<b>787.83</b>	<b>2,641.17</b>	<b>3,756.23</b>	<b>4,382.27</b>
3	<b>Profit/(Loss) Before Tax (1-2)</b>	<b>(391.83)</b>	<b>176.87</b>	<b>(241.58)</b>	<b>(125.52)</b>	<b>52.24</b>	<b>244.33</b>
4	<b>Tax Expense :</b>						
	- Current tax	(69.44)	45.80	(36.90)	-	26.13	59.97
	- Earlier year tax	(0.53)	-	-	(0.53)	5.51	5.51
	- Deferred tax	(1.92)	(0.67)	(0.47)	(3.12)	(1.46)	(9.76)
5	<b>Net Profit/(Loss) for the period (3-4)</b>	<b>(319.94)</b>	<b>131.74</b>	<b>(204.21)</b>	<b>(121.87)</b>	<b>22.06</b>	<b>188.61</b>
6	<i>Add: Other Comprehensive Income (net of tax)</i>						
	<b>Items that will not be reclassified to profit or loss</b>						
	Re-measurement of net defined benefit obligations	0.31	0.47	0.43	1.40	1.29	1.87
	Re-measurement of investment in equity	(3.06)	0.40	0.92	(2.76)	48.81	48.48
7	<b>Total Comprehensive Income/(Loss) (5+6)</b>	<b>(322.69)</b>	<b>132.61</b>	<b>(202.86)</b>	<b>(123.23)</b>	<b>72.16</b>	<b>238.96</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)						3,325.27
10	Earnings/(Loss) Per Share (EPS) (of Rs. 10 each) (not annualised for quarters and nine months)						
a.	Basic	(2.11)	0.87	(1.35)	(0.81)	0.15	1.25
b.	Diluted	(2.11)	0.87	(1.35)	(0.81)	0.15	1.25



**EKANSH CONCEPTS LIMITED**

201, Sumer Plaza, A Wing, Plot No. 419, Marol Maroshi Road, Andheri East, Mumbai 400059

CIN: L74110MH1992PLC070070

Contact: 022-69586481 | Email: info@ekanshconcepts.com

Website: www.ekanshconcepts.com

- 1 The above standalone financial results for the quarter and nine months ended December 31, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on February 13, 2026 in accordance with the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. The Statutory Auditors of the Company have carried out a limited review of the above financial results for the quarter and nine months ended December 31, 2025. There is no qualification in the report issued by the statutory Auditor.
- 2 The above standalone financial results of Ekansh Concepts Limited ("the Company") have been 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.
- 3 The Company is engaged in Consulting and Outsourcing Business, consequently the Company does not have separate reportable business segment as per Indian Accounting Standard "Operating Segment" (Ind AS - 108).
- 4 On November 21, 2025, the Government of India notified the four Labour Codes the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 ('Labour Codes') consolidating 29 existing labour laws. The Labour Codes, amongst other things Introduce changes, including a uniform definition of wages. The Company is in the process of assessing its employee benefit obligations and appropriate incremental expense impacts. However, the management is of the view that impact, if any, is unlikely to be material.  
  
The Company continues to monitor the finalisation of Central/ State Rules and clarifications from the Government on other aspects of the Labour Codes and impact estimates will be re-assessed and finalised based on the final Rules, industry practices, etc.
- 5 The figures for the quarter ended December 31, 2025 and December 31, 2024 are the balancing figures between figures for the nine month ended December 31, 2025 and December 31, 2024 and figures for the half year ended September 30, 2025 and September 30, 2024 respectively.
- 6 The figures for the corresponding previous periods/year have been regrouped/rearranged/reclassified wherever necessary, to make them comparable.
- 7 The above standalone financial results for the quarter and the nine month ended December 31, 2025 as submitted to stock exchanges are also available on our website [www.ekanshconcepts.com](http://www.ekanshconcepts.com).

For and on behalf of the Board of Directors



**Sandeep Mandawewala**  
Managing Director  
DIN: 03053339



Place: Mumbai  
Date: February 13, 2026

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