



PRAMOD K. SHARMA & CO.

Chartered Accountants

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Independent Auditors' Report On the quarterly and year-to-date audited standalone financial results of the company pursuant to Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of Ekansh Concepts Limited

Opinion

We have audited the accompanying statement of quarterly and year-to-date standalone financial results of Ekansh Concepts Limited ("the Company") for the quarter and year ended March 31, 2026 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- (i) is presented in accordance with the requirements of the Listing Regulations in this regards;
- (ii) gives a true and fair view in conformity with applicable accounting standards; and other accounting principles generally accepted in India, of the net profit/ (loss) and other comprehensive income and other financial information for the quarter and year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under sub-section (10) of Section 143 of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, 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 obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's and Board of Directors Responsibilities for the Standalone Financial Results

The statement, which is the responsibility of the Company's Management and the Board of Directors, has been prepared on the basis of the audited standalone annual financial statements.



Independent Auditors' Report On the quarterly and year-to-date audited standalone financial results of the company pursuant to Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

The Company's Board of Directors are responsible for the preparation and presentation of the statement that gives a true and fair view of the net profit/ (loss) and other comprehensive income of the company and other financial information in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principle generally accepted in India and in compliance with the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provision 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 are operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the presentation and preparation of the statement that give a true and fair view and are free from material misstatement, weather due to fraud and error.

In preparing the statement, 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 statement as a whole is 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 the statement.

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

- Identify and assess the risks of material misstatement of the statement, 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. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.



Independent Auditors' Report On the quarterly and year-to-date audited standalone financial results of the company pursuant to Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

- 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 a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the statement, 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 statement, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the statement of the Company to express an opinion on the standalone financial results.

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 identified 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 Matter

The statement includes the results for the quarter ended March 31, 2026, being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to a limited review by us, as required under the Listing Regulations.

Our opinion is not modified in respect of this matter.

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

Pramod

Pramod Sharma
Partner
Membership Number: 076883
UDIN: 26076883PBRNFV8275

Date: May 25, 2026
Place: Mumbai



EKANSH CONCEPTS LIMITED
STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

INR in Lakhs (except EPS)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue					
a.	Income from Operations	339.69	172.00	759.69	2,693.69	3,931.78
b.	Other Income	253.98	68.86	58.44	415.63	694.82
	Total Income (a+b)	593.67	240.86	818.13	3,109.32	4,626.60
2	Expenses					
a.	Operational Costs	97.73	93.35	136.99	1,271.76	1,847.99
b.	Employee Benefits Expenses	289.70	317.58	365.08	1,258.63	1,620.43
c.	Depreciation and Amortisation Expenses	24.80	24.94	3.96	84.70	15.92
d.	Finance Costs	155.20	130.32	52.60	412.08	448.86
e.	Other Expenses	215.20	66.50	67.41	396.63	449.07
	Total Expenses (a to e)	782.63	632.69	626.04	3,423.80	4,382.27
3	Profit/(Loss) Before Tax (1-2)	(188.96)	(391.83)	192.09	(314.48)	244.33
4	Tax Expense :					
	- Current tax	-	(69.44)	33.84	-	59.97
	- Earlier year tax	1.77	(0.53)	-	1.24	5.51
	- Deferred tax	(8.02)	(1.92)	(8.30)	(11.14)	(9.76)
5	Net Profit/(Loss) for the period (3-4)	(182.71)	(319.94)	166.55	(304.58)	188.61
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	2.76	0.31	0.58	4.16	1.87
	Re-measurement of investment in equity	-	(3.06)	(0.33)	(2.76)	48.48
7	Total Comprehensive Income/(Loss) (5+6)	(179.95)	(322.69)	166.80	(303.18)	238.96
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
9	Other Equity (Excluding Revaluation Reserve)				3,022.09	3,325.27
10	Earnings/(Loss) Per Share (Face Value of Rs. 10 each) (not annualised for quarters)					
a.	Basic (in Rs.)	(1.20)	(2.11)	1.10	(2.01)	1.25
b.	Diluted (in Rs.)	(1.20)	(2.11)	1.10	(2.01)	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

Notes:
1. STATEMENT OF AUDITED STANDALONE BALANCE SHEET AS AT March 31, 2026

INR in Lakhs

Sr. No	Particulars	Audited	Audited
		As at March 31, 2026	As at March 31, 2025
I	ASSETS		
	1. Non-Current Assets		
	(a) Property, Plant and Equipment	164.77	83.78
	(b) Intangible assets	-	-
	(c) Right-of-Use Assets	113.46	-
	(d) Financial Assets		
	(i) Investments	1,562.35	1,565.36
	(ii) Others	248.53	191.09
	(e) Deferred Tax Assets (Net)	13.68	3.94
	Sub Total - Non-Current Assets	2,102.79	1,844.17
	2. Current Assets		
	(a) Financial Assets		
	(i) Trade Receivables	2,725.65	895.47
	(ii) Cash and Cash Equivalents	20.69	153.11
	(iii) Loans	4,714.49	2,054.50
	(iv) Others	196.01	132.42
	(b) Current Tax Assets (Net)	155.68	160.88
	(c) Other Current Assets	1,528.93	1,308.41
	Sub Total - Current Assets	9,341.45	4,704.79
	Total Assets	11,444.24	6,548.96
II	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share Capital	1,512.76	1,512.76
	(b) Other Equity	3,022.09	3,325.27
	Sub Total- Equity	4,534.85	4,838.03
	LIABILITIES		
	1. Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Lease Liabilities	56.29	-
	(b) Provisions	25.33	20.06
	Sub Total - Non Current Liabilities	81.62	20.06
	2. Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	2,495.93	1,113.24
	(ii) Lease Liabilities	54.86	-
	(iii) Trade Payables		
	(a) total outstanding dues of micro enterprises and small enterprises	1.33	0.20
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises	114.31	373.76
	(iv) Others	4,115.91	119.39
	(b) Other Current Liabilities	43.42	82.13
	(c) Provisions	2.01	2.15
	Sub Total - Current Liabilities	6,827.77	1,690.87
	Total Equity and Liabilities	11,444.24	6,548.96


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2. STATEMENT OF AUDITED STANDALONE CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2026

INR in Lakhs

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
	Audited	Audited
A. Cash Flow from Operating Activities		
Net (Loss)/Profit before Tax	(314.48)	244.33
Adjustments:		
Depreciation and amortisation	84.70	15.92
Finance Costs	412.08	448.86
Interest Income	(411.82)	(264.62)
Allowance for credit losses	23.59	(2.63)
Fair value loss on quoted equity instruments	-	47.77
Loss on sale of Property, plant and equipments (including capital work-in-progress)	-	88.91
(Profit) on Sale of Shares	(2.91)	(430.20)
Operating (loss)/profit before working capital changes	(208.84)	148.34
Movement in working capital		
(Increase) in Other Non-Current Financial Assets	(42.32)	-
(Increase)/Decrease in Trade Receivables	(1,853.77)	106.09
(Decrease) in Trade Payables	(258.32)	(552.88)
(Decrease) in Other Current Liabilities	(38.71)	(256.90)
(Increase) in Other Current Financial Assets	(63.59)	(22.36)
(Increase)/Decrease in Other Current Assets	(220.52)	1,736.22
Increase in Other Current Financial Liabilities	3,996.52	119.39
Increase in Long Term Provisions	10.83	10.11
(Decrease) in Short Term Provisions	(0.14)	(0.77)
(Increase)/Decrease in Financial assets - Loans	(2,659.99)	1,039.54
Cash (used in)/generated from operations	(1,338.85)	2,326.78
Income taxes refunds (net)	3.96	176.92
Net cash (used in)/generated from operating activities (A)	(1,334.89)	2,503.70
B. Cash Flow from Investing Activities		
Purchase or construction of Property, Plant & Equipment (including capital work-in-progress)	(115.77)	(4.82)
Sale of Property, Plant & Equipment	-	35.73
(Investment in)/Proceeds from Fixed deposit	(15.12)	29.52
Proceeds from Investments	0.25	1,136.99
Profit on Sale of Shares	2.91	430.20
Interest Income received	411.82	264.62
Net Cash generated from investing activities (B)	284.09	1,892.24
C. Cash Flow from Financing Activities		
Proceeds from/(Repayment of) Current and Non-Current Financial Borrowings (net)	1,382.69	(4,295.12)
Repayment of lease liabilities	(52.23)	-
Interest Paid on lease Liabilities	(2.66)	-
Finance costs paid	(409.42)	(448.86)
Net Cash generated from/(used in) financing activities (C)	918.38	(4,743.98)
Net (decrease in) cash and cash equivalents (A+B+C)	(132.42)	(348.04)
Cash and cash equivalents at the beginning of the year	153.11	501.15
Cash and cash equivalents at the end of the year	20.69	153.11
Net (decrease) in cash and cash equivalents	(132.42)	(348.04)


EKANSH CONCEPTS LIMITED

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- 3 The above standalone financial results for the quarter and year ended March 31, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on May 25, 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, Pramod K Sharma & Co., have audited the above financial results for the quarter and year ended March 31, 2026. There is no qualification in the report issued by the statutory Auditor.
- 4 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.
- 5 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).
- 6 On November 21, 2025, the Government of India notified 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, collectively referred to as the 'New Labour Codes' consolidating 29 existing labour Laws. The Ministry of Labour & Employment has published draft Central Rules and FAQs on December 30, 2025 to facilitate assessment of the financial impact arising from these regulatory changes. Accordingly, the Company has recognised an estimated incremental impact Rs. 0.97 lakhs under 'Employees cost' in the Statement of Profit and Loss during the quarter and year ended March 31, 2026, considering best information available. The Company continues to monitor the finalisation of Central and State Rules and clarifications from the Government on the New Labour Codes and would provide appropriate accounting effect on the basis of such developments, as needed.
- 7 The figures for the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between figures for the year ended March 31, 2026 and March 31, 2025 and figures for the nine months ended December 31, 2025 and December 31, 2024, respectively.
- 8 The figures for the corresponding previous periods/year have been regrouped/rearranged/reclassified wherever necessary, to make them comparable.
- 9 The above standalone financial results for the quarter and year ended March 31, 2026 as submitted to stock exchanges are also available on our website www.ekanshconcepts.com.

Place: Mumbai
Date: May 25, 2026

For and on behalf of the Board of Directors
Ekansh Concepts Limited


Sandeep Mandawewala
Managing Director
DIN : 03053339



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PRAMOD K. SHARMA & CO.

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Independent Auditors' Report On the quarterly and year-to-date audited consolidated financial results of the company pursuant to Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of Ekansh Concepts Limited

Opinion

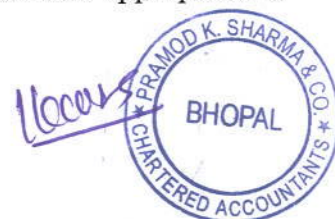
We have audited the accompanying statement of quarterly and year-to-date consolidated financial results of Ekansh Concepts Limited ("the Holding Company") and its Joint Venture (together referred to as "the Group") for the quarter and year ended March 31, 2026 ("the Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- (i) Includes the share of profit/ (loss) of Joint Venture "Ekansh Concepts Limited JV Futuristic Transindia Development P Ltd",
- (ii) are presented in accordance with the requirements of the Listing Regulations in this regards; and
- (iii) gives a true and fair view in conformity with applicable accounting standards; and other accounting principles generally accepted in India, of the consolidated net profit/ (loss) and other comprehensive income and other financial information of the group for the quarter and year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under sub-section (10) of Section 143 of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, 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 obtained by us is sufficient and appropriate to provide a basis for our opinion.



Management's and Board of Director's Responsibilities for the Consolidated Financial Results

The statement, which is the responsibility of Holding Company's Management and Board of Directors, has been prepared on the basis of the audited consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the statement that gives a true and fair view of the net profit/ (loss) and other comprehensive income of the group and other financial information in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principle generally accepted in India and in compliance with the Listing Regulations. The respective Board of Directors of the entities included in the Group are responsible for maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the respective entity 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 are operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the presentation and preparation of the statement that give a true and fair view and are free from material misstatement, weather due to fraud and error, which have been used for the purpose of preparation of the statement by the Board of Directors of the Holding Company, as aforesaid.

In preparing the statement, the respective Board of Directors of the entities included in the group are responsible for assessing the respective entity'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 respective Board of Directors either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

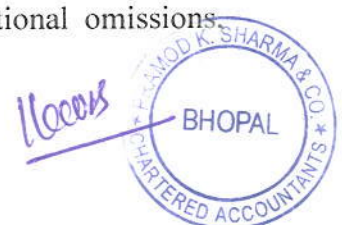
The respective Board of Directors of the entities included in the group are also responsible for overseeing the respective entity's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the statement as a whole is 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 the Statement.

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

- Identify and assess the risks of material misstatement of the statement, 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.



Independent Auditors' Report On the quarterly and year-to-date audited consolidated financial results of the company pursuant to Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the Group has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the respective 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 ability of the Group to continue as a going concern. If a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the statement, 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the statement, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the statement of the entities within the group to express an opinion on the consolidated financial results.

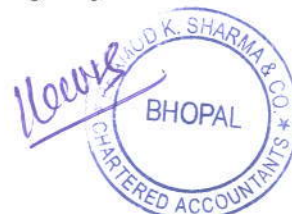
We communicate with those charged with governance of the respective entities, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control identified during our audit.

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.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

Other Matter

The statement includes the results for the quarter ended March 31, 2026, being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.



Independent Auditors' Report On the quarterly and year-to-date audited consolidated financial results of the company pursuant to Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Our opinion is not modified in respect of this matter.

For Pramod K Sharma & Co.

Chartered Accountants

Firm Registration Number: 007857C

[Handwritten Signature]

Pramod Sharma

Partner

Membership Number: 076883

UDIN: 26076883YADIQG4523



Date: May 25, 2026

Place: Mumbai

EKANSH CONCEPTS LIMITED
STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

INR in Lakhs (except EPS)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue					
a.	Income from Operations	339.69	172.00	759.69	2,693.69	3,931.78
b.	Other Income	253.98	68.86	58.44	415.63	694.82
	Total Revenue (a+b)	593.67	240.86	818.13	3,109.32	4,626.60
2	Expenses					
a.	Operational Costs	97.73	93.35	136.99	1,271.76	1,847.99
b.	Employee Benefits Expenses	289.70	317.58	365.08	1,258.63	1,620.43
c.	Depreciation and Amortisation Expenses	24.80	24.94	3.96	84.70	15.92
d.	Finance Costs	155.20	130.32	52.60	412.08	448.86
e.	Other Expenses	215.20	66.50	67.41	396.63	449.07
	Total Expenses (a to e)	782.63	632.69	626.04	3,423.80	4,382.27
3	Profit/(Loss) Before Tax (1-2)	(188.96)	(391.83)	192.09	(314.48)	244.33
4	Tax Expenses					
	- Current tax	-	(69.44)	33.84	-	59.97
	- Earlier year tax	1.77	(0.53)	-	1.24	5.51
	- Deferred tax	(8.02)	(1.92)	(8.30)	(11.14)	(9.76)
5	Net Profit/(Loss) for the period (3-4)	(182.71)	(319.94)	166.55	(304.58)	188.61
6	Share of Profit/(Loss) from Joint Venture	11.11	(8.22)	2.14	0.36	3.17
7	Net Profit/(Loss) for the period (5+6)	(171.60)	(328.16)	168.69	(304.22)	191.78
8	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	2.76	0.31	0.58	4.16	1.87
	Re-measurement of investment in equity	-	(3.06)	(0.33)	(2.76)	48.48
9	Total Comprehensive Income/(Loss) (7+8)	(168.84)	(330.91)	168.94	(302.82)	242.13
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
11	Other Equity (Excluding Revaluation Reserve)				3,028.84	3,331.66
12	Earnings/(Loss) Per Share (EPS) (of Rs. 10 each) (not annualised for quarters)					
a.	Basic	(1.13)	(2.17)	1.12	(2.01)	1.27
b.	Diluted	(1.13)	(2.17)	1.12	(2.01)	1.27


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Website: www.ekanshconcepts.com

Notes:
1. STATEMENT OF AUDITED CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 2026

Sr. No	Particulars	INR in Lakhs	
		Audited As at March 31, 2026	Audited As at March 31, 2025
I	ASSETS		
	1. Non-Current Assets		
	(a) Property, Plant and Equipment	164.77	83.78
	(b) Intangible assets	-	-
	(c) Right-of-Use Assets	113.46	-
	(d) Financial Assets		
	(i) Investments	1,569.10	1,571.75
	(ii) Others	248.53	191.09
	(e) Deferred Tax Assets (Net)	13.68	3.94
	Sub Total - Non-Current Assets	2,109.54	1,850.56
	2. Current Assets		
	(a) Financial Assets		
	(i) Trade Receivables	2,725.65	895.47
	(ii) Cash and Cash Equivalents	20.69	153.11
	(iii) Loans	4,714.49	2,054.50
	(iv) Others	196.01	132.42
	(b) Current Tax Assets (Net)	155.68	160.88
	(c) Other Current Assets	1,528.93	1,308.41
	Sub Total - Current Assets	9,341.45	4,704.79
	Total Assets	11,450.99	6,555.35
II	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share Capital	1,512.76	1,512.76
	(b) Other Equity	3,028.84	3,331.66
	Sub Total- Equity	4,541.60	4,844.42
	LIABILITIES		
	1. Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Lease Liabilities	56.29	-
	(b) Provisions	25.33	20.06
	Sub Total - Non Current Liabilities	81.62	20.06
	2. Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	2,495.93	1,113.24
	(ii) Lease Liabilities	54.86	-
	(iii) Trade Payables		
	(a) total outstanding dues of micro enterprises and small enterprises	1.33	0.20
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises	114.31	373.76
	(iv) Others	4,115.91	119.39
	(b) Other Current Liabilities	43.42	82.13
	(c) Provisions	2.01	2.15
	Sub Total - Current Liabilities	6,827.77	1,690.87
	Total Equity and Liabilities	11,450.99	6,555.35


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2. STATEMENT OF AUDITED CONSOLIDATED CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2026

Particulars	INR in Lakhs	
	For the Year ended March 31, 2026	For the Year ended March 31, 2025
	Audited	Audited
A. Cash Flow from Operating Activities		
Net (Loss)/Profit before Tax	(314.48)	244.33
Adjustments:		
Depreciation and amortisation	84.70	15.92
Finance Costs	412.08	448.86
Interest Income	(411.82)	(264.62)
Allowance for credit losses	23.59	(2.63)
Fair value loss on quoted equity instruments	-	47.77
Loss on sale of Property, plant and equipments (including capital work-in-progress)	-	88.91
Profit on Sale of Shares	(2.91)	(430.20)
Operating (Loss)/Profit before working capital changes	(208.84)	148.34
Movement in working capital		
(Increase) in Other Non-Current Financial Assets	(42.32)	-
(Increase)/Decrease in Trade Receivables	(1,853.77)	106.09
(Decrease) in Trade Payables	(258.32)	(552.88)
(Decrease) in Other Current Liabilities	(38.71)	(256.90)
(Increase) in Other Current Financial Assets	(63.59)	(22.36)
(Increase)/Decrease in Other Current Assets	(220.52)	1,736.22
Increase in Other Current Financial Liabilities	3,996.52	119.39
Increase in Long Term Provisions	10.83	10.11
(Decrease) in Short Term Provisions	(0.14)	(0.77)
(Increase)/Decrease in Financial assets - Loans	(2,659.99)	1,039.54
Cash (used in)/generated from operations	(1,338.85)	2,326.78
Income taxes refunds (net)	3.96	176.92
Net cash (used in)/generated from operating activities (A)	(1,334.89)	2,503.70
B. Cash Flow from Investing Activities		
Purchase or construction of Property, Plant & Equipment (including capital work-in-progress)	(115.77)	(4.82)
Sale of Property, Plant & Equipment	-	35.73
(Investment in)/Proceeds from Fixed deposit	(15.12)	29.52
Proceeds from Investments	0.25	1,136.99
Profit on Sale of Shares	2.91	430.20
Interest Income received	411.82	264.62
Net Cash generated from investing activities (B)	284.09	1,892.24
C. Cash Flow from Financing Activities		
Proceeds from/(Repayment of) Current and Non-Current Financial Borrowings (net)	1,382.69	(4,295.12)
Repayment of lease liabilities	(52.23)	-
Interest Paid on lease Liabilities	(2.66)	-
Finance costs paid	(409.42)	(448.86)
Net Cash generated from/(used in) financing activities (C)	918.38	(4,743.98)
Net (decrease in) cash and cash equivalents (A+B+C)	(132.42)	(348.04)
Cash and cash equivalents at the beginning of the year	153.11	501.15
Cash and cash equivalents at the end of the year	20.69	153.11
Net (decrease) in cash and cash equivalents	(132.42)	(348.04)


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- 3 The above consolidated financial results of the Group for the quarter and year ended March 31, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on May 25, 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, Pramod K Sharma & Co., have audited the above financial results for the quarter and year ended March 31, 2026. There is no qualification in the report issued by the statutory Auditor.
- 4 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.
- 5 The above consolidated financial results for the quarter and year ended March 31, 2026 includes share of profit/(Loss) from 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 segments as per Indian Accounting Standard "Operating Segment" (Ind AS - 108).
- 7 On November, 21 2025, the Government of India notified 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, collectively referred to as the 'New Labour Codes' consolidating 29 existing labour Laws. The Ministry of Labour & Employment has published draft Central Rules and FAQs on December 30, 2025 to facilitate assessment of the financial impact arising from these regulatory changes. Accordingly, the Group has recognised an estimated incremental impact Rs. 0.97 lakhs under 'Employees cost' in the Statement of Profit and Loss during the quarter and year ended March 31, 2026, considering best information available. The Group continues to monitor the finalisation of Central and State Rules and clarifications from the Government on the New Labour Codes and would provide appropriate accounting effect on the basis of such developments, as needed.
- 8 The figures for the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between figures for the year ended March 31, 2026 and March 31, 2025 and figures for the nine months ended December 31, 2025 and December 31, 2024 respectively.
- 9 The figures for the corresponding previous periods/year have been regrouped/rearranged/reclassified wherever necessary, to make them comparable.
- 10 The above consolidated financial results for the quarter and year ended March 31, 2026 as submitted to stock exchanges are also available on our website www.ekanshconcepts.com.

Place: Mumbai
Date: May 25, 2026

For and on behalf of the Board of Directors
Ekansh Concepts Limited


Sandeep Mandawewala
Managing Director
DIN : 03053339



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