Ref. No.: EKANSH/CC/BSE-35/2026-27 **Date: November 05, 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., Thursday, November 05, 2026 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 half year ended September 30, 2026 and has noted the Limited Review Report of the Auditor thereon. The results along with the Limited Review Report thereon duly signed by the Auditors of the Company is enclosed herewith.

The meeting of the Board of Directors commenced at 02.15 P.M. and concluded at 04.30 P.M.

Kindly take the above documents on your records.

Thanking you.
Yours truly,
For Ekansh Concepts Limited

DIKSHA CHANDALIYA
Digitally signed by DIKSHA CHANDALIYA
Date: 2026.11.05 18:41:16 +05'30'

Diksha Chandaliya
Company Secretary & Compliance Officer
M. No. A63882

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Ekansh Concept Limited

We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Ekansh Concept Limited ('the Company') for the quarter ended 30th September 2026 and for the year to date results for the period 1 April 2026 to 30 September 2026, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').

The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 persons 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 the Standards on Auditing specified under section 143(10) of the Act, 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.

Based on our review conducted as 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 Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.



Other Matter

The audit of financial year 2025-26 and limited review of quarter ended 30th June 2026 was conducted by predecessor auditor who have expressed an unmodified opinion on the financial results. Our report on the financial statements is not modified in respect of this matter.

For Bilimoria Mehta & Co,
Chartered Accountants
FRN.: 101490W



CA Prakash Mehta
Partner
Membership No: 030382
Place: Mumbai
Date: 05-11-2026
UDIN: 26030382FYOJDL8580

EKANSH Concepts Limited

EKANSH CONCEPTS LIMITED

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

INR in Lakhs (except EPS)

Sr. No.		Particulars	Quarter Ended			Half Year Ended		Year Ended
			September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026
			Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1		**Revenue**						
	a.	Income from Operations	577.08	501.50	1,503.78	1,078.58	2,182.00	2,693.69
	b.	Other Income	99.00	100.33	45.88	199.33	92.79	415.63
		Total Income (a+b)	**676.08**	**601.83**	**1,549.66**	**1,277.91**	**2,274.79**	**3,109.32**
2		**Expenses**						
	a.	Operational Costs	60.80	28.00	895.96	88.80	1,080.68	1,271.76
	b.	Employee Benefits Expense	248.12	273.47	329.20	521.59	651.35	1,258.63
	c.	Depreciation and Amortisation Expense	33.81	30.51	21.60	64.32	34.96	84.70
	d.	Finance Costs	206.55	167.45	72.93	374.00	126.56	412.08
	e.	Other Expenses	34.69	55.44	53.10	90.13	114.93	396.63
		Total Expenses (a+b+c+d+e)	**583.97**	**554.87**	**1,372.79**	**1,138.84**	**2,008.48**	**3,423.80**
3		**Profit/(Loss) Before Tax (1-2)**	**92.11**	**46.96**	**176.87**	**139.07**	**266.31**	**(314.48)**
4		**Tax Expense :**						
		- Current tax	25.37	17.25	45.80	42.62	69.44	-
		- Earlier year tax	57.70	-	-	57.70	-	1.24
		- Deferred tax	(0.43)	(5.12)	(0.67)	(5.55)	(1.20)	(11.14)
5		**Net Profit/(Loss) for the period (3-4)**	**9.47**	**34.83**	**131.74**	**44.30**	**198.07**	**(304.58)**
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	0.82	0.91	0.47	1.73	1.09	4.16
		Re-measurement of investment in equity	-	-	0.40	-	0.30	(2.76)
7		**Total Comprehensive Income/(Loss) (5+6)**	**10.29**	**35.74**	**132.61**	**46.03**	**199.46**	**(303.18)**
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)						3,022.09
10		Earnings/(Loss) Per Share (Face Value of Rs. 10 each) (not annualised for quarters)						
	a.	Basic (in Rs.)	0.06	0.23	0.87	0.29	1.31	(2.01)
	b.	Diluted (in Rs.)	0.06	0.23	0.87	0.29	1.31	(2.01)

EKANSH CONCEPTS LIMITED

EKANSH
Concepts Limited

Notes:

1. STATEMENT OF UNAUDITED STANDALONE BALANCE SHEET AS AT SEPTEMBER 30, 2026

INR in Lakhs

Sr. No	Particulars	Unaudited As at September 30, 2026	Audited As at March 31, 2026
I	**ASSETS**		
	1. Non-Current Assets		
	(a) Property, Plant and Equipment	147.80	164.77
	(b) Intangible assets	-	-
	(c) Right-of-Use Assets	229.39	113.46
	(d) Financial Assets		
	(i) Investments	1,562.35	1,562.35
	(ii) Others	187.65	248.53
	(e) Deferred Tax Assets (Net)	18.65	13.68
	Sub Total - Non-Current Assets	**2,145.84**	**2,102.79**
	2. Current Assets		
	(a) Financial Assets		
	(i) Trade Receivables	3,505.53	2,725.65
	(ii) Cash and Cash Equivalents	22.48	20.69
	(iii) Loans	4,806.89	4,714.49
	(iv) Others	93.38	196.01
	(b) Current Tax Assets (Net)	89.40	155.68
	(c) Other Current Assets	2,637.11	1,528.93
	Sub Total - Current Assets	**11,154.79**	**9,341.45**
	Total Assets	**13,300.63**	**11,444.24**
II	**EQUITY AND LIABILITIES**		
	Equity		
	(a) Equity Share Capital	1,512.76	1,512.76
	(b) Other Equity	3,068.12	3,022.09
	Sub Total- Equity	**4,580.88**	**4,534.85**
	LIABILITIES		
	1. Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Lease Liabilities	153.02	56.29
	(b) Provisions	26.57	25.33
	Sub Total - Non Current Liabilities	**179.59**	**81.62**
	2. Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	3,995.93	2,495.93
	(ii) Lease Liabilities	79.76	54.86
	(iii) Trade Payables		
	(a) total outstanding dues of micro enterprises and small enterprises	-	1.33
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises	71.18	114.31
	(iv) Others	4,334.34	4,115.91
	(b) Other Current Liabilities	56.94	43.42
	(c) Provisions	2.01	2.01
	Sub Total - Current Liabilities	**8,540.16**	**6,827.77**
	Total Equity and Liabilities	**13,300.63**	**11,444.24**

EKANSH CONCEPTS LIMITED

EKANSH
Concepts Limited

2. STATEMENT OF UNAUDITED STANDALONE CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

INR in Lakhs

Particulars	For the Half Year ended September 30, 2026	For the Half Year ended September 30, 2025
	Unaudited	Unaudited
A. Cash Flow from Operating Activities		
Net Profit before Tax	139.07	266.31
Adjustments:		
Depreciation and amortisation	64.32	34.96
Finance Costs	374.00	126.56
Interest Income	(191.24)	(92.79)
Allowance for credit losses	4.24	1.92
(Profit) on Sale of Property, plant and equipments	(6.28)	-
Operating profit before working capital changes	**384.11**	**336.96**
Movement in working capital		
(Increase) in Trade Receivables	(784.12)	(1,714.54)
(Decrease)/Increase in Trade Payables	(44.46)	641.48
Increase in Other Current Liabilities	13.52	3,976.90
Decrease/(Increase) in Other Current Financial Assets	102.63	(2,556.88)
(Increase) in Other Current Assets	(1,113.86)	(2,435.46)
Increase in Other Current Financial Liabilities	218.43	-
Increase in Long Term Provisions	3.55	1.97
(Increase) in Financial assets - Loans	(92.40)	(177.65)
(Increase) in Other Non-Current Financial Assets	4.80	-
Decrease in ROU Assets(Lease Deposit)	(4.80)	-
Cash (used in) operations	**(1,312.60)**	**(1,927.22)**
Income taxes Paid (net of refunds)	(34.04)	(94.71)
Net cash (used in) operating activities (A)	**(1,346.64)**	**(2,021.93)**
B. Cash Flow from Investing Activities		
Purchase or construction of Property, Plant & Equipment (including capital work-in-progress)	(11.40)	(83.69)
Sale of Property, Plant & Equipment	12.37	-
Proceeds from/(Investment in) Fixed deposit	56.08	(14.82)
Interest Income received	189.82	92.79
Net Cash generated from/(used in) investing activities (B)	**246.88**	**(5.72)**
C. Cash Flow from Financing Activities		
Proceeds from/(Repayment of) Current and Non-Current Financial Borrowings (net)	1,500.00	2,033.37
Repayment of lease liabilities	(24.45)	(24.11)
Interest Paid on lease Liabilities	(20.60)	(0.62)
Finance costs paid	(353.40)	(125.94)
Net Cash generated from financing activities (C)	**1,101.55**	**1,882.70**
Net increase/(decrease) in cash and cash equivalents (A+B+C)	**1.79**	**(144.95)**
Cash and cash equivalents at the beginning of the year	20.69	153.11
Cash and cash equivalents at the end of the year	22.48	8.16
Net increase/(decrease) in cash and cash equivalents	**1.79**	**(144.95)**

EKANSH CONCEPTS LIMITED

EKANSH
Concepts Limited

3 The above standalone financial results for the quarter and half year ended September 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on November 05, 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, M/s. Bilimoria Mehta & Co., have carried out a limited review of the above financial results for the quarter and half year ended September 30, 2026. There is no qualification in the report issued by the statutory Auditor.

4 The financial results for the year ended March 31, 2026 were subject to audit by Pramod K. Sharma & Co. Also, financial results for the quarter ended June 30, 2026 and half year ended September 30, 2025 subjected to limited review by Pramod K. Sharma & Co.

5 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.

6 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).

7 The Board of Directors of the Company, at its meeting held on June 29, 2026, had approved the Scheme of Merger by Absorption of Sankalp Industrial Infratech Private Limited (Transferor Company) with the Company (Transferee Company) and their respective shareholders and creditors, pursuant to Sections 230 to 232 and other relevant provisions of the Companies Act, 2013, read with Regulation 37 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
Further, the Company has received a No Objection Certificate (NOC) from the Stock Exchange on October 29, 2026, in connection with the aforesaid Scheme of Merger.

8 The figures for the quarter ended September 30, 2026 are the balancing figures between figures for the half year ended September 30, 2026 and figures for the quarter ended June 30, 2026.

9 The figures for the corresponding previous periods have been regrouped/rearranged/reclassified wherever necessary, to make them comparable.

10 The above standalone financial results for the quarter and half year ended September 30, 2026 as submitted to stock exchanges are also available on our website www.ekanshconcepts.com.

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

Sandeep Mandawewala
Managing Director
DIN : 03053339

EKANSH CONCEPTS LIMITED

Place: Mumbai
Date: November 05, 2026

Independent Auditor's Review Report on Unaudited Consolidated Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Ekansh Concept Limited

We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of Ekansh Concept Limited ('the Holding Company') and its Joint Venture (the Holding Company and its Joint Venture together referred to as 'the Group') for the quarter ended 30 September 2026 and consolidated year to date results for the period 1 April 2026, to 30 September 2026, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').

This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 persons 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 the Standards on Auditing specified under section 143(10) of the Act, 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 SEBI Circular CIR/CFD/CMD1 /44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the Listing Regulation, to the extent applicable.

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 Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.



Other Matter

The audit of financial year 2025-26 and limited review of quarter ended 30th June 2026 was conducted by predecessor auditor who have expressed an unmodified opinion on the financial results. Our report on the financial statements is not modified in respect of this matter.

For Bilimoria Mehta & Co,
Chartered Accountants
ICAI Firm Registration No.: 101490W



CA Prakash Mehta
Partner
Membership No: 030382
Place: Mumbai
Date: 05-11-2026
UDIN: 26030382NEXLWV2254

EKANSH Concepts Limited

EKANSH CONCEPTS LIMITED

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

INR in Lakhs (except EPS)

Sr. No.		Particulars	Quarter Ended			Half Year Ended		Year Ended
			September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026
			Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1		**Revenue**						
	a.	Income from Operations	577.08	501.50	1,503.78	1,078.58	2,182.00	2,693.69
	b.	Other Income	99.00	100.33	45.88	199.33	92.79	415.63
		Total Income (a+b)	**676.08**	**601.83**	**1,549.66**	**1,277.91**	**2,274.79**	**3,109.32**
2		**Expenses**						
	a.	Operational Costs	60.80	28.00	895.96	88.80	1,080.68	1,271.76
	b.	Employee Benefits Expense	248.12	273.47	329.20	521.59	651.35	1,258.63
	c.	Depreciation and Amortisation Expense	33.81	30.51	21.60	64.32	34.96	84.70
	d.	Finance Costs	206.55	167.45	72.93	374.00	126.56	412.08
	e.	Other Expenses	34.69	55.44	53.10	90.13	114.93	396.63
		Total Expenses (a+b+c+d+e)	**583.97**	**554.87**	**1,372.79**	**1,138.84**	**2,008.48**	**3,423.80**
3		**Profit/(Loss) Before Tax (1-2)**	**92.11**	**46.96**	**176.87**	**139.07**	**266.31**	**(314.48)**
4		Tax Expenses						
		- Current tax	25.37	17.25	45.80	42.62	69.44	-
		- Earlier year tax	57.70	-	-	57.70	-	1.24
		- Deferred tax	(0.43)	(5.12)	(0.67)	(5.55)	(1.20)	(11.14)
5		**Net Profit/(Loss) for the period (3-4)**	**9.47**	**34.83**	**131.74**	**44.30**	**198.07**	**(304.58)**
6		**Share of Profit/(Loss) from Joint Venture**	**(3.98)**	**(4.52)**	**(3.99)**	**(8.50)**	**(2.53)**	**0.36**
7		**Net Profit/(Loss) for the period (5+6)**	**5.49**	**30.31**	**127.75**	**35.80**	**195.54**	**(304.22)**
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	0.82	0.91	0.47	1.73	1.09	4.16
		Re-measurement of investment in equity	-	-	0.40	-	0.30	(2.76)
9		**Total Comprehensive Income/(Loss) (7+8)**	**6.31**	**31.22**	**128.62**	**37.53**	**196.93**	**(302.82)**
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)						**3,028.84**
12		Earnings/(Loss) Per Share (EPS) (of Rs. 10 each) (not annualised for quarters)						
	a.	Basic	0.04	0.20	0.84	0.24	1.29	(2.01)
	b.	Diluted	0.04	0.20	0.84	0.24	1.29	(2.01)



EKANSH
Concepts Limited

Notes:

1. STATEMENT OF UNAUDITED CONSOLIDATED BALANCE SHEET AS AT SEPTEMBER 30, 2026

INR in Lakhs

Sr. No	Particulars	Unaudited As at September 30, 2026	Audited As at March 31, 2026
I	**ASSETS**		
	1. Non-Current Assets		
	(a) Property, Plant and Equipment	147.80	164.77
	(b) Intangible assets	-	-
	(c) Right-of-Use Assets	229.39	113.46
	(d) Financial Assets		
	(i) Investments	1,560.60	1,569.10
	(ii) Others	187.65	248.53
	(e) Deferred Tax Assets (Net)	18.65	13.68
	Sub Total - Non-Current Assets	**2,144.09**	**2,109.54**
	2. Current Assets		
	(a) Financial Assets		
	(i) Trade Receivables	3,505.53	2,725.65
	(ii) Cash and Cash Equivalents	22.48	20.69
	(iii) Loans	4,806.89	4,714.49
	(iv) Others	93.38	196.01
	(b) Current Tax Assets (Net)	89.40	155.68
	(c) Other Current Assets	2,637.11	1,528.93
	Sub Total - Current Assets	**11,154.79**	**9,341.45**
	Total Assets	**13,298.88**	**11,450.99**
II	**EQUITY AND LIABILITIES**		
	Equity		
	(a) Equity Share Capital	1,512.76	1,512.76
	(b) Other Equity	3,066.37	3,028.84
	Sub Total- Equity	**4,579.13**	**4,541.60**
	LIABILITIES		
	1. Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Lease Liabilities	153.02	56.29
	(b) Provisions	26.57	25.33
	Sub Total - Non Current Liabilities	**179.59**	**81.62**
	2. Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	3,995.93	2,495.93
	(ii) Lease Liabilities	79.76	54.86
	(iii) Trade Payables		
	(a) total outstanding dues of micro enterprises and small enterprises	-	1.33
	(b) total outstanding dues of creditors other than micro enterprises and small enter	71.18	114.31
	(iv) Others	4,334.34	4,115.91
	(b) Other Current Liabilities	56.94	43.42
	(c) Provisions	2.01	2.01
	Sub Total - Current Liabilities	**8,540.16**	**6,827.77**
	Total Equity and Liabilities	**13,298.88**	**11,450.99**

EKANSH CONCEPTS LIMITED

EKANSH
Concepts Limited

2. STATEMENT OF UNAUDITED CONSOLIDATED CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

INR in Lakhs

Particulars	For the Half Year ended September 30, 2026 Unaudited	For the Half Year ended September 30, 2025 Unaudited
A. Cash Flow from Operating Activities		
Net Profit before Tax	139.07	266.31
Adjustments:		
Depreciation and amortisation	64.32	34.96
Finance Costs	374.00	126.56
Interest Income	(191.24)	(92.79)
Allowance for credit losses	4.24	1.92
(Profit) on Sale of Property, plant and equipments	(6.28)	-
Operating profit before working capital changes	**384.11**	**336.96**
Movement in working capital		
(Increase) in Trade Receivables	(784.12)	(1,714.54)
(Decrease)/Increase in Trade Payables	(44.46)	641.48
Increase in Other Current Liabilities	13.52	3,976.90
Decrease/(Increase) in Other Current Financial Assets	102.63	(2,556.88)
(Increase) in Other Current Assets	(1,113.86)	(2,435.46)
Increase in Other Current Financial Liabilities	218.43	-
Increase in Long Term Provisions	3.55	1.97
(Decrease) in Short Term Provisions	-	-
(Increase) in Financial assets - Loans	(92.40)	(177.65)
(Increase) in Other Non-Current Financial Assets	4.80	-
Decrease in ROU Assets(Lease Deposit)	(4.80)	-
Cash (used in) operations	**(1,312.60)**	**(1,927.22)**
Income taxes Paid (net of refunds)	(34.04)	(94.71)
Net cash (used in) operating activities (A)	**(1,346.64)**	**(2,021.93)**
B. Cash Flow from Investing Activities		
Purchase or construction of Property, Plant & Equipment (including capital work-in-progress), ROU Assets etc.	(11.40)	(83.69)
Sale of Property, Plant & Equipment	12.37	-
Proceeds from/(Investment in) Fixed deposit	56.08	(14.82)
Interest Income received	189.82	92.79
Net Cash generated from/(used in) investing activities (B)	**246.88**	**(5.72)**
C. Cash Flow from Financing Activities		
Proceeds from/(Repayment of) Current and Non-Current Financial Borrowings (net)	1,500.00	2,033.37
Repayment of lease liabilities	(24.45)	(24.11)
Interest Paid on lease Liabilities	(20.60)	(0.62)
Finance costs paid	(353.40)	(125.94)
Net Cash generated from financing activities (C)	**1,101.55**	**1,882.70**
Net increase/(decrease) in cash and cash equivalents (A+B+C)	**1.79**	**(144.95)**
Cash and cash equivalents at the beginning of the year	20.69	153.11
Cash and cash equivalents at the end of the year	22.48	8.16
Net increase/(decrease) in cash and cash equivalents	**1.79**	**(144.95)**



EKANSH
Concepts Limited

3 The above Consolidated financial results of the Group for the quarter and half year ended September 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on November 05, 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, M/s. Bilimoria Mehta & Co., have carried out a limited review of the above financial results for the quarter and half year ended September 30, 2026. There is no qualification in the report issued by the statutory Auditor.

4 The Consolidated financial results for the year ended March 31, 2026 were subject to audit by Pramod K. Sharma & Co. Also, financial results for the quarter ended June 30, 2026 and half year ended September 30, 2025 subjected to limited review by Pramod K. Sharma & Co.

5 The above Consolidated financial results of Ekansh Concepts Limited ("the Company") and its jointly controlled entities (together refered 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.

6 The above Consolidated financial results for the quarter and half year ended September 30, 2026 includes share of profit/(Loss) from Ekansh Concepts Ltd Jv Futuristic Transindia Development P Ltd.

7 The Group 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).

8 The Board of Directors of the Group, at its meeting held on June 29, 2026, had approved the Scheme of Merger by Absorption of Sankalp Industrial Infratech Private Limited (Transferor Company) with the Company (Transferee Company) and their respective shareholders and creditors, pursuant to Sections 230 to 232 and other relevant provisions of the Companies Act, 2013, read with Regulation 37 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
Further, the Group has received a No Objection Certificate (NOC) from the Stock Exchange on October 29, 2026, in connection with the aforesaid Scheme of Merger.

9 The figures for the quarter ended September 30, 2026 are the balancing figures between figures for the half year ended September 30, 2026 and figures for the quarter ended June 30, 2026.

10 The figures for the corresponding previous periods have been regrouped/rearranged/reclassified wherever necessary, to make them comparable.

11 The above Consolidated financial results for the quarter and half year ended September 30, 2026 as submitted to stock exchanges are also available on our website www.ekanshconcepts.com.

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

Sandeep Mandawewala
Managing Director
DIN : 03053339

EKANSH CONCEPTS LIMITED

Place: Mumbai
Date: November 05, 2026