

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 13, 2025 has considered and approved 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, 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.

The meeting of the Board of Directors commenced at 12:10 P.M. and concluded at 4.30 P.M.

Kindly take the above documents on your records.

Thanking you.
Yours truly,

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

CS Hanuman G Patel
Company Secretary & Compliance Officer

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



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 half year ended Unaudited Consolidated Financial Results of Ekansh Concepts Limited (formerly known as Paramone Concepts Limited) Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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

1. We have reviewed the accompanying Statements of Unaudited Consolidated Financial Results of Ekansh Concepts Limited (formerly known as Paramone Concepts Limited) ("the Parent") and its jointly controlled entities (the parent and its jointly controlled entities together referred as "Group") for the quarter and half year ended September 30, 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: 25076883BMIMWU8985



Place: Bhopal
Date: November 13, 2025

EKANSH CONCEPTS LIMITED
STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

Sr. No.	Particulars	INR in Lakhs (except EPS)					
		Quarter Ended			Half Year Ended		Year Ended
		September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	March 31, 2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Revenue						
	a. Income from Operations	1,503.78	678.22	1,786.59	2,182.00	2,690.08	3,931.78
	b. Other Income	45.88	46.91	483.78	92.79	572.14	694.82
	Total Revenue (a+b)	1,549.66	725.13	2,270.37	2,274.79	3,262.22	4,626.60
2	Expenses						
	a. Operational Costs	895.96	184.72	1,356.88	1,080.68	1,501.68	1,847.99
	b. Employee Benefits Expenses	329.20	322.15	433.16	651.35	868.32	1,620.43
	c. Depreciation and Amortisation Expenses	21.60	13.36	4.04	34.96	7.93	15.92
	d. Finance Costs	72.93	53.63	159.01	126.56	304.35	448.86
	e. Other Expenses	53.10	61.83	118.04	114.93	286.12	449.07
	Total Expenses (a to e)	1,372.79	635.69	2,071.13	2,008.48	2,968.40	4,382.27
3	Profit Before Tax (1-2)	176.87	89.44	199.24	266.31	293.82	244.33
4	Tax Expenses						
	- Current tax	45.80	23.64	19.10	69.44	63.03	59.97
	- Earlier year tax	-	-	5.51	-	5.51	5.51
	- Deferred tax	(0.67)	(0.53)	(0.45)	(1.20)	(0.99)	(9.76)
5	Net Profit for the period (3-4)	131.74	66.33	175.08	198.07	226.27	188.61
6	Share of Profit from Joint Venture	(3.99)	1.46	12.40	(2.53)	0.86	3.17
7	Net Profit for the period (5+6)	127.75	67.79	187.48	195.54	227.13	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	0.47	0.62	0.43	1.09	0.86	1.87
	Re-measurement of investment in equity	0.40	(0.10)	(214.53)	0.30	47.89	48.48
9	Total Comprehensive Income (5+6)	128.62	68.31	(26.62)	196.93	275.88	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	1,512.76
11	Other Equity (Excluding Revaluation Reserve)						3,331.66
12	Earnings Per Share (EPS) (of Rs. 10 each) (not annualised for quarters)						
	a. Basic	0.84	0.45	1.24	1.29	1.50	1.27
	b. Diluted	0.84	0.45	1.24	1.29	1.50	1.27



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



Notes:

1. STATEMENT OF UNAUDITED CONSOLIDATED BALANCE SHEET AS AT SEPTEMBER 30, 2025

Sr. No	Particulars	INR in Lakhs	
		Unaudited As at September 30, 2025	Audited As at March 31, 2025
I	ASSETS		
	1. Non-Current Assets		
	(a) Property, Plant and Equipment	155.26	83.78
	(b) Intangible assets	-	-
	(c) Right-of-Use Assets	141.25	-
	(d) Financial Assets		
	(i) Investments	1,569.52	1,571.75
	(ii) Others	205.91	191.09
	(e) Deferred Tax Assets (Net)	4.98	3.94
	Sub Total - Non-Current Assets	2,076.92	1,850.56
	2. Current Assets		
	(a) Financial Assets		
	(i) Trade Receivables	2,608.09	895.47
	(ii) Cash and Cash Equivalents	8.16	153.11
	(iii) Loans	2,232.15	2,054.50
	(iv) Others	2,689.30	132.42
	(b) Current Tax Assets (Net)	186.31	160.88
	(c) Other Current Assets	3,743.87	1,308.41
	Sub Total - Current Assets	11,467.88	4,704.79
	Total Assets	13,544.80	6,555.35
II	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share Capital	1,512.76	1,512.76
	(b) Other Equity	3,528.59	3,331.66
	Sub Total- Equity	5,041.35	4,844.42
	LIABILITIES		
	1. Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Others	140.05	-
	(b) Provisions	20.78	20.06
	Sub Total - Non Current Liabilities	160.83	20.06
	2. Current Liabilities -		
	(a) Financial Liabilities		
	(i) Borrowings	3,146.61	1,113.24
	(ii) Trade Payables		
	(a) total outstanding dues of micro enterprises and small enterprises	0.20	0.20
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises	1,134.63	493.15
	(b) Other Current Liabilities	4,059.03	82.13
	(c) Provisions	2.15	2.15
	Sub Total - Current Liabilities	8,342.62	1,690.87
	Total Equity and Liabilities	13,544.80	6,555.35



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

2. STATEMENT OF UNAUDITED CONSOLIDATED CASH FLOWS FOR THE YEAR ENDED SEPTEMBER 30, 2025

INR in Lakhs

Particulars	For the Half Year ended September 30, 2025	For the Half Year ended September 30, 2024
	Unaudited	Unaudited
A. Cash Flow from Operating Activities		
Net Profit before Tax	266.31	293.81
Adjustments:		
Depreciation and amortisation	34.96	7.93
Finance Costs	126.56	304.35
Interest Income	(92.79)	(141.94)
Allowance for credit losses	1.92	(0.92)
Loss on sale of property, plant and equipments	-	47.77
Fair value gain / (loss) on quoted equity instruments	-	88.91
Profit on Sale of Shares	-	(430.20)
Operating profit/(loss) before working changes	336.96	169.71
Movement in working capital		
(Increase)/Decrease in Trade Receivables	(1,714.54)	(542.90)
(Decrease)/ Increase in Trade Payables	641.48	1,403.88
(Decrease)/Increase in Other Current Liabilities	3,976.90	(271.26)
(Increase)/Decrease in Other Current Financial Assets	(2,556.88)	(21.07)
Decrease/(Increase) in Other Current Assets	(2,435.46)	(2,410.95)
Increase in Long Term Provisions	1.97	4.28
Decrease in Other Non Current Assets	(177.65)	148.14
Cash (used)/ generated from operations	(1,927.22)	(1,520.17)
Income taxes paid (net of refunds)	(94.71)	113.45
Net cash (used)/flow from operating activities (A)	(2,021.93)	(1,406.72)
B. Cash Flow from Investing Activities		
Purchase or construction of Property, Plant & Equipment (including capital work-in-progress)	(83.69)	-
Sale of Property, Plant & Equipment	-	32.74
Investment in Equity instruments (net)	(14.82)	18.55
Investment in Fixed deposits (net)	-	1,136.99
Profit on Sale of Shares	-	430.20
Interest Income received	92.79	141.94
Net Cash flow from/(used) in investing activities (B)	(5.72)	1,760.42
C. Cash Flow from Financing Activities		
Net Proceeds from Current and Non-Current Financial Borrowings	2,033.37	(370.90)
Principal payment of lease liabilities	(24.11)	-
Finance costs paid	(126.56)	(304.35)
Net Cash flow from financing activities (C)	1,882.70	(675.25)
Net cash Increase in cash and cash equivalents (A+B+C)	(144.95)	(321.55)
Cash and cash equivalents at the beginning of the year	153.11	501.15
Cash and cash equivalents at the end of the year	8.16	179.60
Net cash Increase in cash and cash equivalents	(144.95)	(321.55)


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

- 3 The above Consolidated financial results for the quarter and half year ended September 30, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on November 13, 2025 in accordance with the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 4 The above results are prepared in compliance with Indian Accounting Standards (Ind-AS) as prescribed under section 133 of the Companies Act, 2013 and notified by the Ministry of Corporate Affairs under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and other accounting principles generally accepted in India.
- 5 The above consolidated financial results for the quarter and half year ended September 30, 2025 includes share of profit/Loss from associate Ekansh Concepts Ltd Jv Futuristic Transindia Development P Ltd.
- 6 The Group is engaged in Consulting and Outsourcing Business, consequently The group does not have separate reportable business segments as per Indian Accounting Standard "Operating Segment" (Ind AS - 108).
- 7 There are no exceptional items during the above mentioned periods.
- 8 The figures for the quarter ended September 30, 2025 are the balancing figures between figures for the half year ended September 2025 and figures for the quarter ended June, 2025.
- 9 The figures for the corresponding previous periods have been regrouped rearranged wherever necessary, to make them comparable.
- 10 The above consolidated financial results for the quarter and the half year ended September 30, 2025 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



Place: Mumbai
Date: November 13, 2025

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



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 six months ended Unaudited Standalone Financial Results of Ekansh Concepts Limited (formerly known as Paramone Concepts Limited) pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of Ekansh Concepts Limited (formerly known as Paramone Concepts Limited) ("the Company") for the quarter and half year ended September 30, 2025, 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

Handwritten signature



Pramod Sharma
Partner
Membership Number: 076883
UDIN25076883BMIMWV7962

Place: Bhopal
Date: November 13, 2025

EKANSH CONCEPTS LIMITED
STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

INR in Lakhs (except EPS)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	March 31, 2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue						
a.	Income from Operations	1,503.78	678.22	1,786.59	2,182.00	2,690.08	3,931.78
b.	Other Income	45.88	46.91	483.78	92.79	572.14	694.82
	Total Income from Operations (a+b)	1,549.66	725.13	2,270.37	2,274.79	3,262.22	4,626.60
2	Expenses						
a.	Operational Costs	895.96	184.72	1,356.88	1,080.68	1,501.68	1,847.99
b.	Employee Benefits Expenses	329.20	322.15	433.16	651.35	868.32	1,620.43
c.	Depreciation and Amortisation Expenses	21.60	13.36	4.04	34.96	7.93	15.92
d.	Finance Costs	72.93	53.63	159.01	126.56	304.35	448.86
e.	Other Expenses	53.10	61.83	118.04	114.93	286.12	449.07
	Total Expenses (a to e)	1,372.79	635.69	2,071.13	2,008.48	2,968.40	4,382.27
3	Profit Before Tax (1-2)	176.87	89.44	199.24	266.31	293.82	244.33
4	Tax Expense :						
	- Current tax	45.80	23.64	19.10	69.44	63.03	59.97
	- Earlier year tax	-	-	5.51	-	5.51	5.51
	- Deferred tax	(0.67)	(0.53)	(0.45)	(1.20)	(0.99)	(9.76)
5	Net Profit for the period (3-4)	131.74	66.33	175.08	198.07	226.27	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	0.47	0.62	0.43	1.09	0.86	1.87
	Re-measurement of investment in equity	0.40	(0.10)	(214.53)	0.30	47.89	48.48
7	Total Comprehensive Income (5+6)	132.61	66.85	(39.02)	199.46	275.02	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	1,512.76
9	Other Equity (Excluding Revaluation Reserve)						3,325.27
10	Earnings Per Share (EPS) (of Rs. 10 each) (not annualised for quarters)						
a.	Basic	0.87	0.44	1.16	1.31	1.50	1.25
b.	Diluted	0.87	0.44	1.16	1.31	1.50	1.25


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

Notes:
1. STATEMENT OF UNAUDITED STANDALONE BALANCE SHEET AS AT SEPTEMBER 30, 2025

INR in Lakhs

Sr. No	Particulars	Unaudited	Audited
		As at September 30, 2025	As at March 31, 2025
I	ASSETS		
	1. Non-Current Assets		
	(a) Property, Plant and Equipment	155.26	83.78
	(b) Intangible assets	-	-
	(c) Right-of-Use Assets	141.25	-
	(d) Financial Assets		
	(i) Investments	1,565.66	1,565.36
	(ii) Others	205.91	191.09
	(e) Deferred Tax Assets (Net)	4.98	3.94
	Sub Total - Non-Current Assets	2,073.06	1,844.17
	2. Current Assets		
	(a) Financial Assets		
	(i) Trade Receivables	2,608.09	895.47
	(ii) Cash and Cash Equivalents	8.16	153.11
	(iii) Loans	2,232.15	2,054.50
	(iv) Others	2,689.30	132.42
	(b) Current Tax Assets (Net)	186.31	160.88
	(c) Other Current Assets	3,743.87	1,308.41
	Sub Total - Current Assets	11,467.88	4,704.79
	Total Assets	13,540.94	6,548.96
II	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share Capital	1,512.76	1,512.76
	(b) Other Equity	3,524.73	3,325.27
	Sub Total - Equity	5,037.49	4,838.03
	LIABILITIES		
	1. Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Others	140.05	-
	(b) Provisions	20.78	20.06
	Sub Total - Non Current Liabilities	160.83	20.06
	2. Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	3,146.61	1,113.24
	(ii) Trade Payables		
	(a) total outstanding dues of micro enterprises and small enterprises	0.20	0.20
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises	1,134.63	493.15
	(b) Other Current Liabilities	4,059.03	82.13
	(c) Provisions	2.15	2.15
	Sub Total - Current Liabilities	8,342.62	1,690.87
	Total Equity and Liabilities	13,540.94	6,548.96


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

2. STATEMENT OF UNAUDITED STANDALONE CASH FLOWS FOR THE YEAR ENDED SEPTEMBER 30, 2025

Particulars	INR in Lakhs	
	For the Half Year ended September 30, 2025	For the Half Year ended September 30, 2024
	Unaudited	Unaudited
A. Cash Flow from Operating Activities		
Net Profit before Tax	266.31	293.81
Adjustments:		
Depreciation and amortisation	34.96	7.93
Finance Costs	126.56	304.35
Interest Income	(92.79)	(141.94)
Allowance for credit losses	1.92	(0.92)
Fair value gain / (loss) on quoted equity instruments	-	47.77
Loss on sale of Property , plant and equipments	-	88.91
Profit on Sale of Shares	-	(430.20)
Operating profit/(loss) before working changes	336.96	169.71
Movement in working capital		
(Increase)/Decrease in Trade Receivables	(1,714.54)	(542.90)
(Decrease)/Increase in Trade Payables	641.48	1,403.88
(Decrease)/Increase in Other Current Liabilities	3,976.90	(271.26)
(Increase)/Decrease in Other Current Financial Assets	(2,556.88)	(21.07)
Decrease/(Increase) in Other Current Assets	(2,435.46)	(2,410.95)
Increase in Long Term Provisions	1.97	4.28
Decrease/(Increase) in Financial assets - Loans	(177.65)	148.14
Cash (used)/generated from operations	(1,927.22)	(1,520.17)
Income taxes paid (net of refunds)	(94.71)	113.45
Net cash (used)/flow from operating activities (A)	(2,021.93)	(1,406.72)
B. Cash Flow from Investing Activities		
Purchase of Property, Plant & Equipment, capital work-in-progress, ROU Assets, etc	(83.69)	-
Sale of Property, Plant & Equipment	-	32.74
Investment in Fixed deposit	(14.82)	18.55
Investment in Equity instruments	-	1,136.99
Profit on Sale of Shares	-	430.20
Interest Income received	92.79	141.94
Net Cash flow from/(used in) investing activities (B)	(5.72)	1,760.42
C. Cash Flow from Financing Activities		
Net Proceeds from Current and Non-Current Financial Borrowings	2,033.37	(370.90)
Principal payment of lease liabilities	(24.11)	-
Finance costs paid	(126.56)	(304.35)
Net Cash flow from/(used in) financing activities (C)	1,882.70	(675.25)
Net cash Increase in cash and cash equivalents (A+B+C)	(144.95)	(321.55)
Cash and cash equivalents at the beginning of the year	153.11	501.15
Cash and cash equivalents at the end of the year	8.16	179.60
Net cash Increase in cash and cash equivalents	(144.95)	(321.55)


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

- 3 The above standalone financial results for the quarter and half year ended September 30, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on November 13, 2025 in accordance with the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 4 The above results are prepared in compliance with Indian Accounting Standards (Ind-AS) as prescribed under section 133 of the Companies Act, 2013 and notified by the Ministry of Corporate Affairs under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and other accounting principles generally
- 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 There are no exceptional items during the above mentioned periods.
- 7 The figures for the quarter ended September 30, 2025 are the balancing figures between figures for the half year ended September 2025 and figures for the quarter ended June, 2025.
- 8 The figures for the corresponding previous periods have been regrouped rearranged wherever necessary, to make them comparable.
- 9 The above standalone financial results for the quarter and the half year ended September 30, 2025 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



Place: Mumbai

Date: November 13, 2025

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