

Ref. No.: EKANSH/CC/BSE-36/2024-25

Date: January 13, 2025

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

Scrip Code: 531364

Subject: Integrated Filing (Financial) for the Quarter and Nine Month ended December 31, 2024

Dear Sir/Madam,

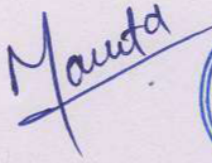
Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) for the Quarter and Nine Month ended December 31, 2024.

The above information is also available on the website of the Company ekanshconcepts.com.

This is for your information and record.

Thanking you,
Yours faithfully,

For Ekansh Concepts Limited



Mamta Jain
(Company Secretary & Compliance Officer)

EKANSH CONCEPTS LIMITED

(Formerly known as Paramone Concepts Limited)

Office No. 408, Sunteck Crest, Plot No. 3, Behind Mukund Hospital, Andheri Kurla Road, Andheri East,
Marol Naka, Mumbai-400059

CIN: L74110MH1992PLC070070

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

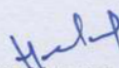
Website: www.ekanshconcepts.com

EKANSH CONCEPTS LIMITED
STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

Sr. No.	Particulars	INR in Lakhs (except EPS)					
		Quarter Ended			Nine Month Ended		Year Ended
		December 31, 2024	September 30, 2024	December 31, 2023	December 31, 2024	December 31, 2023	March 31, 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Revenue						
	a. Income from Operations	482.01	1,786.59	895.61	3,172.09	1,988.34	4,340.23
	b. Other Income	64.24	483.78	141.92	636.38	606.77	769.32
	Total Income from Operations (a+b)	546.25	2,270.37	1,037.53	3,808.47	2,595.11	5,109.55
2	Expenses						
	a. Operational Costs	209.32	1,356.88	415.40	1,711.00	836.67	2,197.99
	b. Employee Benefits Expenses	387.03	433.16	425.86	1,255.35	919.22	1,360.47
	c. Depreciation and Amortisation Expenses	4.03	4.04	4.78	11.96	13.57	17.74
	d. Finance Costs	91.91	159.01	189.25	396.26	554.02	725.15
	e. Other Expenses	95.54	118.04	841.39	381.66	1,016.80	1,112.04
	Total Expenses (a to e)	787.83	2,071.13	1,876.68	3,756.23	3,340.28	5,413.39
3	(Loss)/Profit Before Tax (1-2)	(241.58)	199.24	(839.15)	52.24	(745.17)	(303.84)
4	Tax Expense :						
	- Current tax	(36.90)	19.10	23.92	26.13	48.81	26.89
	- Earlier year tax	-	5.51	-	5.51	-	-
	- Deferred tax	(0.47)	(0.45)	1.46	(1.46)	3.70	0.56
5	Net (Loss)/Profit for the period (3-4)	(204.21)	175.08	(864.53)	22.06	(797.68)	(331.29)
6	Share of profit from Joint Venture	0.17	12.40	5.22	1.03	0.84	1.54
7	Net (Loss)/Profit after share of profit (5+6)	(204.04)	187.48	(859.31)	23.09	(796.84)	(329.75)
8	Add: Other Comprehensive Income (net of tax)						
	Items that will not be reclassified to profit or loss						
	Re-measurement of net defined benefit obligations	0.43	0.43	2.17	1.29	6.51	1.73
	Re-measurement of investment in equity	0.92	(214.53)	585.92	48.81	1,063.98	1,304.30
9	Total Comprehensive (Loss)/Income (7+8)	(202.69)	(26.62)	(271.22)	73.19	273.65	976.28
10	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
11	Other Equity (Excluding Revaluation Reserve)						3,089.53
12	(Loss)/Earnings Per Share (EPS) (Face Value of Rs. 10 each) (not annualised for quarters and nine months)						
	a. Basic (in Rs.)	(1.35)	1.24	(5.68)	0.15	(5.27)	(2.18)
	b. Diluted (in Rs.)	(1.35)	1.24	(5.68)	0.15	(5.27)	(2.18)

- The above consolidated financial results of the Group for the quarter and nine months ended December 31, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on January 13, 2025 in accordance with the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- The above consolidated financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind-AS) as per the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and notified under section 133 of the Companies Act, 2013 ("the Act").
- The statutory auditors of the Group have carried out a limited review of the above financial results for the quarter and nine months ended December 31, 2024. There is no qualification in the report issued by the statutory auditor.
- The above consolidated financial results for the quarter and nine months ended December 31, 2024 includes share of Profit from Joint Venture Ekansh Concepts Ltd JV Ekansh Futuristic Transindia Development P Ltd.
- The Group is engaged in Consulting and Outsourcing Business, consequently the Company does not have separate reportable business segment for quarter and nine months ended December 31, 2024.
- There are no exceptional items during the above mentioned periods.
- The figures for the quarter ended December 31, 2024 and December 31, 2023 are the balancing figures between figures for the nine months ended December 31, 2024 and December 31, 2023 and figures for the half year ended September 30, 2024 and September 30, 2023 respectively.
- Figures relating to the previous periods / year have been regrouped / rearranged/reclassified, wherever necessary, to make them comparable to the current period.
- The consolidated financial results for the quarter and nine months ended December 31, 2024 as submitted to stock exchanges are also available on our website www.ekanshconcepts.com.

For and on behalf of the Board of Directors


 Heeralal Agarwal
 Whole-time director & CFO
 DIN : 10269844

 Place : Mumbai
 Date : January 13, 2025

EKANSH CONCEPTS LIMITED

(Formerly known as Paramone Concepts Limited)

 Office No. 408, Sunteck Crest, Plot No. 3, Behind Mukund Hospital, Andheri Kurla Road, Andheri East,
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CIN: L74110MH1992PLC070070

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

 Website: www.ekanshconcepts.com



PRAMOD K. SHARMA & CO.

Chartered Accountants

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

Independent Auditor's Review Report on Quarter and nine months ended Unaudited Consolidated Financial Results of Ekansh Concepts Limited (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 nine months ended December 31, 2024 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulation").
2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder ("Ind-AS") and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of the Parent Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Regulation to the extent applicable.

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



INDEPENDENT AUDITORS' REPORT

To the Board of Directors of Ekansh Concepts Limited
(formerly known as Paramon Concepts Limited),
Report on the Consolidated Ind-AS Financial Statements
Page 2 of 2

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



16/01/2025

Pramod Sharma
Partner
Membership Number: 076883
UDIN: 25076883BBIKAV3519

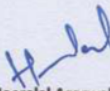
Place: Bhopal
Date: January 13, 2025

EKANSH CONCEPTS LIMITED
STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

Sr. No.	Particulars	INR in Lakhs (except EPS)					
		Quarter Ended			Nine Month Ended		Year Ended
		December 31, 2024	September 30, 2024	December 31, 2023	December 31, 2024	December 31, 2023	March 31, 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Revenue						
a.	Income from Operations	482.01	1,786.59	895.61	3,172.09	1,988.34	4,340.23
b.	Other Income	64.24	483.78	141.92	636.38	606.77	769.32
	Total Income from Operations (a+b)	546.25	2,270.37	1,037.53	3,808.47	2,595.11	5,109.55
2	Expenses						
a.	Operational Costs	209.32	1,356.88	415.40	1,711.00	836.67	2,197.99
b.	Employee Benefits Expenses	387.03	433.16	425.35	1,255.35	918.63	1,359.80
c.	Depreciation and Amortisation Expenses	4.03	4.04	4.38	11.96	12.37	16.53
d.	Finance Costs	91.91	159.01	189.16	396.26	553.75	724.87
e.	Other Expenses	95.54	118.04	840.71	381.66	1,014.44	1,109.43
	Total Expenses (a to e)	787.83	2,071.13	1,875.00	3,756.23	3,335.86	5,408.62
3	(Loss)/Profit Before Tax (1-2)	(241.58)	199.24	(837.47)	52.24	(740.75)	(299.07)
4	Tax Expense :						
	- Current tax	(36.90)	19.10	23.92	26.13	48.81	26.89
	- Earlier year tax	-	5.51	-	5.51	-	-
	- Deferred tax	(0.47)	(0.45)	1.49	(1.46)	3.79	0.65
5	Net (Loss)/Profit for the period (3-4)	(204.21)	175.08	(862.88)	22.06	(793.35)	(326.61)
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	0.43	0.43	2.17	1.29	6.51	1.73
	Re-measurement of investment in equity	0.92	(214.53)	585.92	48.81	1,063.98	1,304.30
7	Total Comprehensive (Loss)/Income (5+6)	(202.86)	(39.02)	(274.79)	72.16	277.14	979.42
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)						3,086.31
10	(Loss)/Earnings Per Share (EPS) (Face Value of Rs. 10 each) (not annualised for quarters and nine months)						
a.	Basic (in Rs.)	(1.35)	1.16	(5.70)	0.15	(5.24)	(2.16)
b.	Diluted (in Rs.)	(1.35)	1.16	(5.70)	0.15	(5.24)	(2.16)

- The above standalone financial results for the quarter and nine months ended December 31, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on January 13, 2025 in accordance with the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- The above standalone financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind-AS) as per the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and notified under section 133 of the Companies Act, 2013 ("the Act").
- The statutory auditors of the company have carried out a limited review of the above financial results for the quarter and nine months ended December 31, 2024. There is no qualification in the report issued by the statutory auditor.
- The Company is engaged in Consulting and Outsourcing Business, consequently the Company does not have separate reportable business segment for quarter and nine months ended December 31, 2024.
- There are no exceptional items during the above mentioned periods.
- The figures for the quarter ended December 31, 2024 and December 31, 2023 are the balancing figures between figures for the nine months ended December 31, 2024 and December 31, 2023 and figures for the half year ended September 30, 2024 and September 30, 2023 respectively.
- Figures relating to the previous periods / year have been regrouped / rearranged/reclassified, wherever necessary, to make them comparable to the current period.
- The standalone financial results for the quarter and nine months ended December 31, 2024 as submitted to stock exchanges are also available on our website www.ekanshconcepts.com.

For and on behalf of the Board of Directors


Heeralal Agarwal
 Whole-time director & CFO
 DIN : 10269844

 Place : Mumbai
 Date : January 13, 2025

EKANSH CONCEPTS LIMITED

(Formerly known as Paramone Concepts Limited)

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PRAMOD K. SHARMA & CO.

Chartered Accountants

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

Independent Auditor's Review Report on Quarter and nine months ended Unaudited Standalone Financial Results of Ekansh Concepts Limited (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 nine months ended December 31, 2024, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, ("the Regulation")
2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, read with relevant rules thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **Pramod K Sharma & Co.**
Chartered Accountants
Firm Registration No.: 007857C

16/01/25



CA Pramod Sharma
Partner
Membership Number: 076883
UDIN: 25076883BBIKAU4506

Place: Bhopal
Date: January 13, 2025



B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. - Not Applicable.

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES

SR. NO	PARTICULARS	IN INR CRORE
1	Loans / revolving facilities like cash credit from banks / financial institutions	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
2	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
3	Total financial indebtedness of the listed entity including short-term and long-term debt	0

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) - Not Applicable.

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) - Not Applicable.



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