

Ref. No.: EKANSH/CC/BSE-27/2024-25

Date: November 14, 2024

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 (the "Listing Regulations"), this is to inform you that the Board of Directors of the Company, at its meeting held today i.e. November 14, 2024 has considered and transacted the following business:

1. On the Recommendation of the Audit Committee, the Board has considered and approved the Un-Audited Standalone and Consolidated Financial Results of the Company for the Quarter & Half Year ended September 30, 2024 and has noted the Limited Review Report of the Auditor there on. The results along with the Limited Review Report thereon duly signed by the Auditors of the Company is enclosed herewith.
2. Shifting of registered Office of the Company within the local limits of the same city /town /Village from A-403, Mittal Commercial, A-Wing, Andheri Kurla Road, Andheri (East), Marol Naka, Mumbai-400059 to Office No. 408, Sunteck Crest, Plot No. 3, Road: Behind Mukund Hospital, A.K. Road, Andheri (East), Mumbai-400059 with effect from November 15, 2024.
3. On the recommendation of the Nomination & Remuneration Committee, the Board has appointed Mr. Sandeep Shyamsunder Mandawewala (DIN: 03053339) as an Additional (Executive) Director of the Company with effect from November 14, 2024 subject to the approval of members.

Further, in compliance with the Stock Exchange Circular dated June 20, 2018, we wish to confirm that Mr. Sandeep Shyamsunder Mandawewala (DIN: 03053339) is not debarred from holding the Office as Director by virtue of any SEBI Order or any other authority.

The details required under Regulation 30 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023 is as follows:

Sr. No.	Particulars	Disclosures (Mr. Sandeep Shyamsunder Mandawewala)
1.	Reason for change viz. appointment, re-appointment, resignation, removal, death or	Appointment as Additional (Executive) Director

EKANSH CONCEPTS LIMITED

(Formerly known as Paramone Concepts Limited)

A 403, 4th Floor, Mittal Commercial, Marol, Andheri East, Mumbai, Maharashtra - 400059

CIN: L74110MH1992PLC070070

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

Website: www.ekanshconcepts.com





	otherwise;	
2.	Date of appointment/cessation	14-11-2024
3.	Date of Birth	01-04-1979
4.	Terms of Appointment	Appointment of Mr. Sandeep Shyamsunder Mandawewala as Additional (Executive) Director of the Company with effect from November 14 , 2024 subject to the approval of members.
5.	Brief profile	Mr. Sandeep is chartered accountant by profession with 20+ years of vast experience in auditing & assurance and Indirect taxation. He has an experience of more than 2 decades in the Infra Projects. He is serving the profession since 2002, having vast and in-depth experience in companies Internal Audits, concurrent audits, he has gained expertise in management consultancy & indirect taxation field. He is versed in planning the financial structure of companies. Having served variety of industries and with his great leadership quality, he has provided extraordinary solutions of the financial issues of our clients to grow manifold.
6.	Disclosure of relationships between directors (in case of re-appointment of a director)	Mr. Sandeep Shyamsunder Mandawewala is not related to any of the Directors of the Company.

The Board Meeting commenced at 11:15 A.M. and concluded at 05:15 P.M.

Kindly take the above documents on your records.

Thanking you.

Yours truly,

For Ekansh Concepts Limited



Mamta Jain

(Company Secretary & Compliance Officer)

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EKANSH CONCEPTS LIMITED

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

Sr. No.	Particulars	INR in Lakhs (except EPS)					
		Quarter Ended			Half Year Ended		Year Ended
		September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	March 31, 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Revenue						
a.	Income from Operations	1,786.59	903.49	573.44	2,690.08	1,092.73	4,340.23
b.	Other Income	483.78	88.36	320.63	572.14	464.85	769.32
	Total Income from Operations (a+b)	2,270.37	991.85	894.07	3,262.22	1,557.58	5,109.55
2	Expenses						
a.	Operational Costs	1,356.88	144.80	157.75	1,501.68	421.27	2,197.99
b.	Employee Benefits Expenses	433.16	435.16	359.59	868.32	493.36	1,360.47
c.	Depreciation and Amortisation Expenses	4.04	3.89	4.51	7.93	8.79	17.74
d.	Finance Costs	159.01	145.34	198.21	304.35	364.77	725.15
e.	Other Expenses	118.04	168.08	112.32	286.12	175.41	1,112.04
	Total Expenses (a to e)	2,071.13	897.27	832.38	2,968.40	1,463.60	5,413.39
3	Profit/(Loss) Before Tax (1-2)	199.24	94.57	61.69	293.82	93.98	(303.84)
4	Tax Expense :						
	- Current tax	19.10	43.93	17.72	63.03	24.89	26.89
	- Earlier year tax	5.51	-	-	5.51	-	-
	- Deferred tax	(0.45)	(0.54)	0.33	(0.99)	2.24	0.56
5	Net Profit/(Loss) for the period (3-4)	175.08	51.19	43.64	226.27	66.85	(331.29)
6	Share of (Loss)/profit from Joint Venture	12.40	(11.54)	(4.38)	0.86	(4.38)	1.54
7	Net Profit/(Loss) after share of profit/(Loss) (5+6)	187.48	39.65	39.26	227.13	62.47	(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	0.86	4.34	1.73
	Re-measurement of investment in equity	(214.53)	262.42	250.18	47.89	478.06	1,304.30
9	Total Comprehensive (Loss)/Income (7+8)	(26.62)	302.50	291.61	275.88	544.87	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	Earnings/(Loss) Per Share (EPS) (of Rs. 10 each) (not annualised for quarters)						
a.	Basic (in Rs.)	1.24	0.26	0.26	1.50	0.41	(2.18)
b.	Diluted (in Rs.)	1.24	0.26	0.26	1.50	0.41	(2.18)



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EKANSH CONCEPTS LIMITED

(Formerly known as Paramone Concepts Limited)

A 403, 4th Floor, Mittal Commercial, Marol, Andheri East, Mumbai, Maharashtra - 400059

CIN: L74110MH1992PLC070070

Notes:
1. STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2024

Sr. No	Particulars	Unaudited	Audited
		As at September 30, 2024	As at March 31, 2024
I	ASSETS		
	1. Non-Current Assets		
	(a) Property, Plant and Equipment	89.95	94.87
	(b) Capital Work-In-Progress	-	124.65
	(c) Intangible assets	-	-
	(d) Financial Assets		
	(i) Investments	1,568.85	2,704.86
	(ii) Others	202.05	220.61
	Sub Total - Non-Current Assets	1,860.85	3,144.99
	2. Current Assets		
	(a) Financial Assets		
	(i) Trade Receivables	1,542.75	998.93
	(ii) Cash and Cash Equivalents	179.60	501.15
	(iii) Loans	2,945.91	3,094.04
	(iv) Others	131.14	110.06
	(b) Current Tax Assets (Net)	221.29	403.28
	(c) Other Current Assets	5,455.57	3,044.63
	Sub Total - Current Assets	10,476.26	8,152.09
	Total Assets	12,337.11	11,297.08
II	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share Capital	1,512.76	1,512.76
	(b) Other Equity	3,365.41	3,089.53
	Sub Total - Equity	4,878.17	4,602.29
	LIABILITIES		
	1. Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(b) Provisions	15.58	12.45
	(c) Deferred Tax Liabilities (Net)	4.49	5.19
	Sub Total - Non Current Liabilities	20.07	17.64
	2. Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	5,037.45	5,408.36
	(ii) Trade Payables		
	(a) total outstanding dues of micro enterprises and small enterprises	-	0.70
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises	2,330.72	926.14
	(b) Other Current Liabilities	67.78	339.03
	(c) Provisions	2.92	2.92
	Sub Total - Current Liabilities	7,438.87	6,677.15
	Total Equity and Liabilities	12,337.11	11,297.08



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CIN: L74110MH1992PLC070070



2. CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

Particulars	For the Half Year ended September 30, 2024	For the Half Year ended September 30, 2023
	Unaudited	Unaudited
A. Cash Flow from Operating Activities		
Net Profit before Tax	293.81	93.98
Adjustments:		
Depreciation and amortisation	7.93	8.79
Finance Costs	304.35	364.77
Interest Income	(141.94)	(145.43)
Allowance for credit losses	(0.92)	4.76
Fair value Loss on quoted Investments	47.77	-
Loss on sale of Property, plant and equipments (including capital work-in-progress)	88.91	-
Dividend Income	-	(21.47)
(Profit) on Sale of Investment	(430.20)	(284.43)
Operating profit before working changes	169.72	20.97
Movement in working capital		
(Increase)/Decrease in Trade Receivables	(542.90)	381.57
Increase in Trade Payables	1,403.88	428.38
(Decrease) in Other Current Liabilities	(271.26)	(1,609.00)
(Increase) in Other Current Financial Assets	(21.07)	(31.17)
(Increase) in Other Current Assets	(2,410.95)	(30.42)
Increase in Long Term Provisions	4.28	2.25
(Increase)/Decrease in Financial assets - Loans	148.14	(12.38)
Cash (used in) operations	(1,520.17)	(849.80)
Income taxes paid (net of refunds)	113.45	(29.89)
Net cash (used in) operating activities (A)	(1,406.72)	(879.69)
B. Cash Flow from Investing Activities		
Sale/(Purchase) of Property, Plant & Equipment (including capital work-in-progress)	32.74	(10.33)
Proceeds From/(Investment in) Fixed deposit	18.55	(19.13)
Proceeds from Investments	1,136.99	773.60
Profit on Sale of Investments	430.20	284.43
Interest Income received	141.94	145.43
Dividend Income Received	-	21.47
Net Cash flow from investing activities (B)	1,760.42	1,195.47
C. Cash Flow from Financing Activities		
Net Repayment of Current and Non-Current Financial Borrowings	(370.90)	(23.59)
Finance costs paid	(304.35)	(364.77)
Net Cash (used in) financing activities (C)	(675.25)	(388.36)
Net (Decrease) in cash and cash equivalents (A+B+C)	(321.55)	(72.58)
Cash and cash equivalents at the beginning of the Period	501.15	123.63
Cash and cash equivalents at the end of the Period	179.60	51.05
Net (Decrease) in cash and cash equivalents	(321.55)	(72.58)



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EKANSH CONCEPTS LIMITED

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A 403, 4th Floor, Mittal Commercias, Marol, Andheri East, Mumbai, Maharashtra - 400059

CIN: L74110MH1992PLC070070



- 3 The above consolidated financial results of the Group for the quarter and half year ended September 30, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on November 14, 2024 in accordance with the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 4 The above consolidated financial results of 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").
- 5 The statutory auditors of the Group have carried out a limited review of the above financial results for the quarter and half year ended September 30, 2024. There is no qualification in the report issued by the statutory auditor.
- 6 The above consolidated financial results for the quarter and half year ended September 30, 2024 includes share of profit/(Loss) from Joint Venture Ekansh Concepts Ltd JV Ekansh Futuristic Transindia Development P Ltd.
- 7 The Group is engaged in Consulting and Outsourcing Business, consequently the Group does not have separate reportable business segment for quarter and half year ended September 30, 2024.
- 8 There are no exceptional items during the above mentioned periods.
- 9 The figures for the quarter ended September 30, 2024 and September 30, 2023 are the balancing figures between figures for the half year ended September 30, 2024 and September 30, 2023 and figures for the quarter ended June 30, 2024 and June 30, 2023 respectively.
- 10 Figures relating to the previous periods / year have been regrouped / rearranged/reclassified, wherever necessary, to make them comparable to the current period.
- 11 The consolidated financial results for the quarter and half year ended September 30, 2024 as submitted to stock exchanges are also available on our website www.ekanshconcepts.com.

Place : Mumbai
Date : November 14, 2024

For and on behalf of the Board of Directors

Heeralal Agarwal
Whole-time director & CFO
DIN : 10269844



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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, 2670003
E-mail : pksharma_com@rediffmail.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, 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/(Loss) 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
Kumar
Sharma**

Pramod Sharma
Partner

Membership Number: 076883
UDIN: **24076883BKARYW8212**

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Date: November 14, 2024

EKANSH CONCEPTS LIMITED
STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

Sr. No.	Particulars	INR in Lakhs (except EPS)					
		Quarter Ended			Half Year Ended		Year Ended
		September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	March 31, 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Revenue						
a.	Income from Operations	1,786.59	903.49	573.44	2,690.08	1,092.73	4,340.23
b.	Other Income	483.78	88.36	320.63	572.14	464.85	769.32
	Total Income from Operations (a+b)	2,270.37	991.85	894.07	3,262.22	1,557.58	5,109.55
2	Expenses						
a.	Operational Costs	1,356.88	144.80	157.75	1,501.68	421.27	2,197.99
b.	Employee Benefits Expenses	433.16	435.16	359.59	868.32	493.28	1,359.80
c.	Depreciation and Amortisation Expenses	4.04	3.89	4.11	7.93	7.99	16.53
d.	Finance Costs	159.01	145.34	198.13	304.35	364.59	724.87
e.	Other Expenses	118.04	168.08	111.43	286.12	173.73	1,109.43
	Total Expenses (a to e)	2,071.13	897.27	831.01	2,968.40	1,460.86	5,408.62
3	Profit/(Loss) Before Tax (1-2)	199.24	94.58	63.06	293.82	96.72	(299.07)
4	Tax Expense :						
	- Current tax	19.10	43.93	17.72	63.03	24.89	26.89
	- Earlier year tax	5.51	-	-	5.51	-	-
	- Deferred tax	(0.45)	(0.54)	0.37	(0.99)	2.30	0.65
5	Net Profit/(Loss) for the period (3-4)	175.08	51.19	44.97	226.27	69.53	(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	0.86	4.34	1.73
	Re-measurement of investment in equity	(214.53)	262.42	250.18	47.89	478.06	1,304.30
7	Total Comprehensive (Loss)/Income (5+6)	(39.02)	314.04	297.32	275.02	551.93	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	Earnings/(Loss) Per Share (EPS) (Face Value of Rs. 10 each) (not annualised for quarters and half year)						
a.	Basic (in Rs.)	1.16	0.34	0.30	1.50	0.46	(2.16)
b.	Diluted (in Rs.)	1.16	0.34	0.30	1.50	0.46	(2.16)



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CIN: L74110MH1992PLC070070

Notes:

1. STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2024

Sr. No	Particulars	INR in Lakhs	
		Unaudited As at September 30, 2024	Audited As at March 31, 2024
I	ASSETS		
	1. Non-Current Assets		
	(a) Property, Plant and Equipment	89.95	94.87
	(b) Capital Work-In-Progress	-	124.65
	(c) Intangible assets	-	-
	(d) Financial Assets		
	(i) Investments	1,564.77	2,701.64
	(ii) Others	202.05	220.61
	Sub Total - Non-Current Assets	1,856.77	3,141.77
	2. Current Assets		
	(a) Financial Assets		
	(i) Trade Receivables	1,542.75	998.93
	(ii) Cash and Cash Equivalents	179.60	501.15
	(iii) Loans	2,945.91	3,094.04
	(iv) Others	131.14	110.06
	(b) Current Tax Assets (Net)	221.29	403.28
	(c) Other Current Assets	5,455.57	3,044.63
	Sub Total - Current Assets	10,476.26	8,152.09
	Total Assets	12,333.03	11,293.86
II	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share Capital	1,512.76	1,512.76
	(b) Other Equity	3,361.33	3,086.31
	Sub Total- Equity	4,874.09	4,599.07
	LIABILITIES		
	1. Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(b) Provisions	15.58	12.45
	(c) Deferred Tax Liabilities (Net)	4.49	5.19
	Sub Total - Non Current Liabilities	20.07	17.64
	2. Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	5,037.45	5,408.36
	(ii) Trade Payables		
	(a) total outstanding dues of micro enterprises and small enterprises	-	0.70
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises	2,330.72	926.14
	(b) Other Current Liabilities	67.78	339.03
	(c) Provisions	2.92	2.92
	Sub Total - Current Liabilities	7,438.87	6,677.15
	Total Equity and Liabilities	12,333.03	11,293.86



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2. STANDALONE STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

Particulars	INR in Lakhs	
	For the Half Year ended September 30, 2024	For the Half Year ended September 30, 2023
	Unaudited	Unaudited
A. Cash Flow from Operating Activities		
Net Profit before Tax	293.81	96.72
Adjustments:		
Depreciation and amortisation	7.93	7.99
Finance Costs	304.35	364.59
Interest Income	(141.94)	(145.43)
Allowance for credit losses	(0.92)	4.76
Fair value Loss on quoted Investments	47.77	-
Loss on sale of Property, plant and equipments (including capital work-in-progress)	88.91	-
Dividend Income	-	(21.47)
(Profit) on Sale of Investment	(430.20)	(284.43)
Operating profit before working changes	169.72	22.73
Movement in working capital		
(Increase)/Decrease in Trade Receivables	(542.90)	381.57
Increase in Trade Payables	1,403.88	426.77
(Decrease) in Other Current Liabilities	(271.26)	(1,609.79)
(Increase) in Other Current Financial Assets	(21.07)	(31.17)
(Increase) in Other Current Assets	(2,410.95)	(30.42)
Increase in Long Term Provisions	4.28	2.25
(Increase)/Decrease in Financial assets - Loans	148.14	(12.38)
Cash (used in) operations	(1,520.17)	(850.44)
Income taxes paid (net of refunds)	113.45	(29.89)
Net cash (used in) operating activities (A)	(1,406.72)	(880.33)
B. Cash Flow from Investing Activities		
Sale/(Purchase) of Property, Plant & Equipment (including capital work-in-progress)	32.74	(10.33)
Proceeds From/(Investment in) Fixed deposit	18.55	(19.13)
Proceeds from Investments	1,136.99	773.62
Profit on Sale of Investments	430.20	284.43
Interest Income received	141.94	145.43
Dividend Income Received	-	21.47
Net Cash flow from investing activities (B)	1,760.42	1,195.49
C. Cash Flow from Financing Activities		
Net Repayment of Current and Non-Current Financial Borrowings	(370.90)	(22.80)
Finance costs paid	(304.35)	(364.59)
Net Cash (used in) financing activities (C)	(675.25)	(387.39)
Net (Decrease) in cash and cash equivalents (A+B+C)	(321.55)	(72.23)
Cash and cash equivalents at the beginning of the Period	501.15	121.73
Cash and cash equivalents at the end of the Period	179.60	49.50
Net (Decrease) in cash and cash equivalents	(321.55)	(72.23)



Pramod Kumar Sharma
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 L=bhopal
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EKANSH CONCEPTS LIMITED

(Formerly known as Paramone Concepts Limited)

A 403, 4th Floor, Mittal Commercial, Marol, Andheri East, Mumbai, Maharashtra - 400059

CIN: L74110MH1992PLC070070

- 3 The above standalone financial results for the quarter and half year ended September 30, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on November 14, 2024 in accordance with the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 4 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").
- 5 The statutory auditors of the company have carried out a limited review of the above financial results for the quarter and half year ended September 30, 2024. There is no qualification in the report issued by the statutory auditor.
- 6 The Company is engaged in Consulting and Outsourcing Business, consequently the Company does not have separate reportable business segment for quarter and half year ended September 30, 2024.
- 7 There are no exceptional items during the above mentioned periods.
- 8 The figures for the quarter ended September 30, 2024 and September 30, 2023 are the balancing figures between figures for the half year ended September 30, 2024 and September 30, 2023 and figures for the quarter ended June 30, 2024 and June 30, 2023 respectively.
- 9 Figures relating to the previous periods / year have been regrouped / rearranged/reclassified, wherever necessary, to make them comparable to the current period.
- 10 The standalone financial results for the quarter and half year ended September 30, 2024 as submitted to stock exchanges are also available on our website www.ekanshconcepts.com.



For and on behalf of the Board of Directors

Place : Mumbai
Date : November 14, 2024

DIN - 10269844

**Pramod
Kumar
Sharma**

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EKANSH CONCEPTS LIMITED

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A 403, 4th Floor, Mittal Commercial, Marol, Andheri East, Mumbai, Maharashtra - 400059

CIN: L74110MH1992PLC070070



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, 2670003
E-mail : pksharma_com@rediffmail.com

Independent Auditor's Review Report on Quarterly 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, 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 Number: 007857C

**Pramod
Kumar
Sharma**

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CA Pramod Sharma

Partner

Membership Number: 076883

UDIN:24076883BKARYU9649

Place: Bhopal

Date: November 14, 2024