

EKI Four Community Projects Private Limited
Balance Sheet as at 31 March 2023
 (All amounts in ₹, unless otherwise stated)

	Notes	As at 31 March 2023
ASSETS		
Non-current assets		
Property, plant and equipment		-
Capital work-in-progress		-
Investment Property		-
Financial assets		-
(i) Other financial assets		-
Deferred tax assets (net)		-
Non-current tax assets (net)		-
Current assets		
Inventories		-
Financial assets		-
(i) Investments		-
(ii) Trade receivables		-
(iii) Cash and cash equivalents		-
(iv) Bank balances other than (iii) above	1	981,902.48
Other current assets		-
		<u>981,902.48</u>
Total assets		<u>981,902.48</u>
EQUITY AND LIABILITIES		
Equity		
Equity share capital	2	1,000,000.00
Other equity	3	(28,098.00)
Total equity		<u>971,902.00</u>
LIABILITIES		
Non-current liabilities		
Financial liabilities		-
(i) Borrowings		-
Provisions		-
Current liabilities		
Financial liabilities		-
(i) Borrowings		-
(ii) Trade payables		-
(a) total outstanding dues of micro and small enterprises		-
(b) total outstanding dues other than (i) (a) above		-
(iii) Other financial liabilities		-
Other current liabilities		-
Current tax liabilities, net		-
Provisions	4	10,000.00
Total Liabilities		<u>10,000.00</u>
Total Equity and Liabilities		<u>981,902.00</u>

The accompanying notes form an integral part of these financial statements.

This is the Balance Sheet referred to in our report of even date.

This is for management internal use

For M S Agrawal & Company
 Chartered Accountants
 Firm's Registration No.: 023974C

CA Mayur Agrawal
 Partner
 Membership No.: 437723

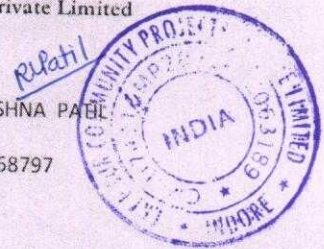


For and on behalf of Board of Directors of
EKI Four Community Projects Private Limited

SCHALIS SHEIKH
 Director
 DIN: 08219665

RAMKRISHNA PABE
 Director
 DIN: 09768797

Place: Indore
 Date: 20/04/2023



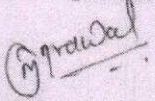
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EKI Four Community Projects Private Limited
Statement of Profit and Loss for the year ended 31 March 2023
 (All amounts in ₹, except earnings per equity share and unless otherwise stated)

	Notes	For the year ended 31 March 2023
Revenue from operations		
Other income		
Total income		
Expenses		
Purchases		
Changes in Inventory		
Employee benefits expense		
Depreciation expense		
Other expenses		
Total expenses	5	28,098.00
Profit before tax		28,098.00
Tax expense		(28,098.00)
(a) Current tax		
(b) Deferred tax expense		
Total tax expense		
Profit for the year		(28,098.00)
Other comprehensive income/(loss)		
Items that will not be reclassified to profit or loss		
Income tax relating to items that will not be classified to profit/loss		
Total other comprehensive income/(loss) for the year		
Total comprehensive income for the year		(28,098.00)
Earnings per equity share (EPES)		
- Basic EPES (In absolute ₹ terms)	6	(0.28)
- Diluted EPES (In absolute ₹ terms)		(0.28)

The accompanying notes form an integral part of these financial statements.
 This is the Statement of Profit and Loss referred to in our report of even date.
 This is for management internal use

For **M S Agrawal & Company**
 Chartered Accountants
 Firm's Registration No.: 023974C


CA Mayur Agrawal
 Partner
 Membership No.: 437723



For and on behalf of Board of Directors of
EKI Four Community Projects Private Limited
 Director
 Director
 Director
 Director

SOHAIL SHEIKH
 Director
 DIN: 09719865

PRAMKRISHNA PATIL
 Director
 DIN: 09768791

Place: Indore
 Date: 20/04/2023

UDIN - 23437723BGXXKQ7608
 Place: Indore
 Date: 20/04/2023

EKI Four Community Projects Private Limited
 Statement of Changes in Equity for the year ended 31 March 2023
 (All amounts in ₹, except equity shares data and unless otherwise stated)

(a) Equity Share Capital

	Number	Amount
Equity shares of ₹10 each issued, subscribed and fully paid-up		
Balance as at 1st April 2022		
Changes during the year		
Balance as at 31 March 2023	100,000	10,000.00
	100,000	10,000

(b) Other Equity

	Surplus in the Statement of Profit and Loss	Other Comprehensive Income - Actuarial gain/(loss)	Total
Total comprehensive income/(loss) for the year ended 31 March 2023			
Profit for the year			
Other comprehensive loss for the year	(28,098.00)	-	(28,098.00)
Total comprehensive income/(loss)			
Balance as at 31 March 2023	(28,098.00)	-	(28,098.00)
	(28,098.00)	-	(28,098.00)

The accompanying notes form an integral part of these financial statements.
 This is the Statement of Changes in Equity referred to in our report of even date.
 This is for management internal use

For M S Agrawal & Company
 Chartered Accountants
 Firm's Registration No.: 023974C

M Agrawal

CA Mayur Agrawal
 Partner
 Membership No.: 437723



Place: Indore
 Date: 20/04/2023

UDIN - 23437723BGXXKQ7608
 Place: Indore
 Date: 20/04/2023

EKI Four Community Projects Private Limited
 Statement of Cash Flows for the year ended 31 March 2023
 (All amounts in ₹, unless otherwise stated)

	For the year ended 31 March 2023
Cash flow from operating activities	
Profit before tax	
Adjustments to reconcile profit before tax to net cash flows:	(28,098)
Operating profit before working capital changes	-
Adjustment for changes in working capital:	(28,098)
Decrease in inventories	
(Increase)/Decrease in trade receivables	
Increase in other financial assets	
(Increase)/Decrease in other assets	
Increase in trade payables	
Increase/(Decrease) in other financial liabilities	
Decrease in other liabilities	
Cash generated from operations	10,000
Income taxes paid	(18,098)
Net cash generated from operating activities	(18,098)
Cash flows used in investing activities	
Purchase of property, plant and equipment	
Proceeds from sale of property, plant and equipment	
Proceeds from sale of investments	
Purchase of investments	
Decrease/(increase) in other bank balances	
Interest received	
Dividend received	
Net cash flow used in investing activities	-
Cash flows from financing activities	
Receipts from issue of Share Capital	
Net cash flow from/used in financing activities	1,000,000
Net (decrease)/increase in cash and cash equivalents	1,000,000
Cash and cash equivalents at the beginning of the year	981,902
Cash and cash equivalents at the end of the year	981,902
Reconciliation of cash and cash equivalents as per the cash flow statement	
Cash on hand	
Balances with banks:	
- On current accounts	
- On deposit accounts	981,902
Total cash and cash equivalents (note 9)	981,902

This is the Cash Flow Statement referred to in our report of even date.
 This is for management internal use

For M S Agrawal & Company
 Chartered Accountants
 Firm's Registration No.: 023974C

CA Mayur Agrawal
 Partner
 Membership No.: 437723



UDIN - 23437723BGXXKQ7608
 Place: Indore
 Date: 20/04/2023

For and on behalf of Board of Directors of
 EKI Four Community Projects Private Limited

SONALI SHEKHAR
 Director
 DIN: 08210665

RAMKRISHNA PATEL
 Director
 DIN: 09768797

Place: Indore
 Date: 20/04/2023



EKI Four Community Projects Private Limited
Summary of significant accounting policies and other explanatory information
 (All amounts in ₹, unless otherwise stated)

As at	
31 March 2023	
1 Cash and bank balances	
Cash and cash equivalents	
Balances with banks	
- On current accounts	
Cash on hand	981,902.48
Deposits with bank with maturity of less than 3 months	
	<u>981,902.48</u>
Bank balances other than above	
Deposits with bank with maturity period from 3 to 12 months	
	<u>-</u>

As at	
31 March 2023	
2 Share capital	
Authorised share capital	
Equity shares	
1,00,000 equity shares of ₹10 each	1,000,000
	<u>1,000,000</u>
Issued, subscribed and fully paid-up	
Equity shares	
1,00,000 equity shares of ₹10 each	1,000,000
	<u>1,000,000</u>

a) Reconciliation of the shares outstanding at the beginning and at the end of the reporting period		
31 March 2023		
	Number	Amount
Balance at the beginning of the year	-	-
Add: Shares issued	100,000	10,000
Balance at the end of the year	<u>100,000</u>	<u>10,000</u>

b) Terms/right attached to equity shares
 The Company has only one class of equity shares having par value of ₹10 per share. Each holder of equity shares is entitled to one vote per share. The Company declares and pays dividends in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing General Meeting. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

c) Details of shareholders holding more than 5% equity shares in the Company		
31 March 2023		
	Number	% of holding
EKI Energy Services Limited	100,000	100%

As per records of the Company, including its register of shareholders and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownership of shares.



Summary of significant accounting policies and other explanatory information
 (All amounts in ₹, unless otherwise stated)

3 Reserves and surplus

	31 March 2023
Surplus in statement of profit and loss	
Balance at the beginning of the year	
Add: Net Profit for the year	(28,098.00)
Balance at the end of the year	<u>(28,098.00)</u>
Other comprehensive income	
Balance at the beginning of the year	
Add: Net Profit for the year	
Balance at the end of the year	<u>(28,098.00)</u>

Nature and purpose of reserves

Surplus in statement of profit and loss

Surplus in Statement of Profit and Loss represents the profits that the Company has earned till date.

4 Provision

	31 March 2023
Provision for audit fees	10,000
	<u>10,000</u>



EKI Four Community Projects Private Limited

Summary of significant accounting policies and other explanatory information

(All amounts in ₹, unless otherwise stated)

3 Reserves and surplus

	31 March 2023
Surplus in statement of profit and loss	
Balance at the beginning of the year	
Add: Net Profit for the year	(28,098.00)
Balance at the end of the year	<u>(28,098.00)</u>
Other comprehensive income	
Balance at the beginning of the year	-
Add: Net Profit for the year	-
Balance at the end of the year	<u>-</u>
	<u>(28,098.00)</u>

Nature and purpose of reserves

Surplus in statement of profit and loss

Surplus in Statement of Profit and Loss represents the profits that the Company has earned till date.

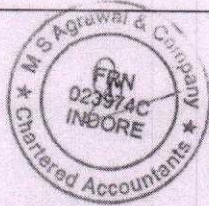
4 Provision

	31 March 2023
Provision for audit fees	10,000
	<u>10,000</u>



EKI Four Community Projects Private Limited
Summary of significant accounting policies and other explanatory information
 (All amounts in ₹, unless otherwise stated)

5 Other expenses	For the year ended 31 March 2023
Audit fees	10,000
Pre-operative expenses (Incorporation and filing expenses)	18,098
	<u>28,098</u>
6 Earnings per equity share	For the year ended 31 March 2023
(a) Net profit attributable to equity shareholders	(28,098)
(b) Computation of weighted average number of equity shares:	
Weighted average number of equity shares outstanding during the year	100,000
Add: Effect of potential dilutive shares	
Weighted average number of equity shares adjusted for the effect of dilution	<u>100,000</u>
(c) EPES:	
Basic (in absolute ₹ terms)	(0.28)
Diluted (in absolute ₹ terms)	<u>(0.28)</u>
1 Finance costs	
Bank Charges	
Total	



EKI Four Community Projects Private Limited
Summary of significant accounting policies and other explanatory information
 (All amounts in ₹, unless otherwise stated)

7 Contingent liabilities

	As at
	31 March 2023
Contingent Liabilities	
- Bank guarantees	

8 Related party disclosures

a) Names of the related parties and nature of relationship

Name of the related parties	Nature of relationship
Miss. Sonali Sheikh	
Mr. Ramkrishna Patil	Key Managerial Personnel (KMP)
EKI Energy Services Limited	Holding Company

b) Transactions with related parties

	For the year ended
	31 March 2023
I. Investment Received	
EKI Energy Services Limited	1,000,000
II. Reimbursement of Pre-Incorporation Expenses	
EKI Energy Services Limited	11,481

c) Balances receivable/(payable)

	As at
	31 March 2023
On Account of Loans and Advances	
Nil	
On Account of Investments (Received)	
EKI Energy Services Limited	1,000,000



EKI Four Community Projects Private Limited
 NOTES ANNEXED TO AND FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31st MARCH 2023

NOTE 09: RATIOS

Additional Information reportable as per Schedule III of the Companies Act 2013

Ratios to be disclosed	Numerator		Denominator		Ratio
	Particulars	Rs. in Lacs	Particulars	Rs. in Lacs	
		31/03/2023	31/03/2022	31/03/2023	31/03/2022
Current ratio (in times)	Total current assets	-	-	Total current liabilities	-
Debt-Equity ratio (in times)	Debt consists of long term borrowings & short term borrowings	-	-	Total equity	971902.00
Debt service coverage ratio (in times)	Earning for Debt Service = Net Profit after taxes + Non-cash operating expenses + Interest + Other non-cash adjustments	-28098.00	-	Debt service = Interest and lease payments + Principal repayments	-
Return on equity ratio (in %)	Profit for the year less Preference dividend (if any)	-28098.00	-	Average total equity	-2.89%
Inventory Turnover Ratio (in times)	Cost of Goods sold = direct expenses + change in inventories	-	-	Average Inventory	-
Trade receivables turnover ratio (in times)	Revenue from operations	-	-	Average trade receivables	-
Trade payables turnover ratio (in times)	Cost of Goods sold = direct expenses + change in inventories	-	-	Average trade payables	-
Capital turnover ratio (in times)	Revenue from operations	-	-	Working capital (i.e. Total current assets less Total current liabilities)	-
Net profit ratio (in %)	Profit for the year	-28098.00	-	Revenue from operations	-
Return on capital employed (%)	Profit before tax and finance costs	-28098.00	-	Capital employed = Net worth + Lease liabilities - Deferred tax assets	-2.89%
Return on investment (in %) - Liquid investments	Income generated from funds invested in non-liquid assets	0.00	0.00	Average funds invested in non-liquid assets (Monthly Average)	0.00
Return on investment (in %) - Liquid investments	Income generated from funds invested in liquid assets	0.00	0.00	Average funds invested in liquid assets (Monthly Average)	0.00

Explanation for variation in ratios: Considering the substantial change in volume of the business during financial year 2022-23, year-on-year key ratios are not comparable.

