

EKI One Community Projects Private Limited
Balance Sheet as at 31 March 2024
 (All amounts in ₹, unless otherwise stated)

	Notes	As At	
		31 March 2024	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	1	9,51,874	9,88,519
(iii) Cash and cash equivalents		-	-
(iv) Bank balances other than (iii) above		-	-
Other current assets		9,51,874	9,88,519
		<u>9,51,874</u>	<u>9,88,519</u>
Total assets			
EQUITY AND LIABILITIES			
Equity			
Equity share capital	2	10,00,000	10,00,000
Other equity	3	(58,126)	(23,481)
Total equity		<u>9,41,874</u>	<u>9,76,519</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		-	2,000
(b) total outstanding dues other than (i) (a) above	4	-	-
(iii) Other financial liabilities		-	-
Other current liabilities		-	-
Current tax liabilities, net	5	10,000	10,000
Provisions		10,000	12,000
Total Liabilities		<u>9,51,874</u>	<u>9,88,519</u>
Total Equity and Liabilities			

The accompanying notes form an integral part of these financial statements.
 This is the Balance Sheet referred to in our report of even date.

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



Agrawal
 CA Mayur Agrawal
 Partner
 Membership No.: 437723



For and on behalf of Board of Directors of
 EKI One Community Projects Private Limited
Mohit Kumar Agarwal
 Mohit Kumar Agarwal
 Director
 DIN: 09459334



Pankaj Kumar Pandey
 Pankaj Kumar Pandey
 Director
 DIN: 09568059

Place: Indore
 Date: 29-04-2024

UDIN:
 Place: Indore
 Date: 29-04-2024

EKI One Community Projects Private Limited
Statement of Profit and Loss for the year ended 31 March 2024
 (All amounts in ₹, except earnings per equity share and unless otherwise stated)

Notes	For the year ended 31 March 2024	For the year ended 31 March 2023
Revenue from operations	-	-
Other income	-	-
Total income	-	-
Expenses	-	-
Purchases	-	-
Changes in Inventory	-	-
Employee benefits expense	-	-
Depreciation expense	34,645	23,481
Other expenses	34,645	23,481
Total expenses	(34,645)	(23,481)
Profit before tax	-	-
Tax expense	-	-
(a) Current tax	-	-
(b) Deferred tax expense	-	-
Total tax expense	(34,645)	(23,481)
Profit for the year	-	-
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	(34,645)	(23,481)
Total comprehensive income for the year	-	-
Earnings per equity share (EPES)	7	(0.35)
- Basic EPES (In absolute ₹ terms)	(0.35)	(0.23)
- Diluted EPES (In absolute ₹ terms)	(0.35)	(0.23)

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.

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

CA Mayur Agrawal
 Partner
 Membership No.: 437723

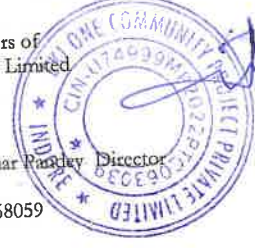
For and on behalf of Board of Directors of
 EKI One Community Projects Private Limited

Mohit Kumar Agarwal
 Director
 DIN: 09459334

Pankaj Kumar Pandey
 Director
 DIN: 09568059

Place: Indore
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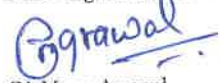
EKI One Community Projects Private Limited
Statement of Changes in Equity for the year ended 31 March 2024
 (All amounts in ₹, except equity shares data and unless otherwise stated)

(a) Equity Share Capital	Number	Amount
Equity shares of ₹10 each issued, subscribed and fully paid-up		
Balance as at 1st April 2022	1,00,000	10,00,000.00
Changes during the year	1,00,000	10,00,000
Balance as at 31 March 2023	-	-
Changes during the year	1,00,000	10,00,000
Balance as at 31 March 2024	-	-

(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	(23,481)	-	(23,481)
Profit for the year	-	-	-
Other comprehensive loss for the year	(23,481)	-	(23,481)
Total comprehensive income/(loss)	(23,481)	-	(23,481)
Balance as at 31 March 2023	-	-	-
Total comprehensive income/(loss) for the year ended 31 March 2024	(34,645)	-	(34,645)
Profit for the year	-	-	-
Other comprehensive loss for the year	(34,645)	-	(34,645)
Total comprehensive income/(loss)	(58,126)	-	(58,126)
Balance as at 31 March 2024	-	-	-

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.

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 One Community Projects Private Limited

 Mohit Kumar Agarwal
 Director
 DIN: 09459334


 Pankaj Kumar Pandey
 Director
 DIN: 09568059

Place: Indore
 Date: 29-04-2024

UDIN:
 Place: Indore
 Date: 29-04-2024

EKI One Community Projects Private Limited
Statement of Cash Flows for the year ended 31 March 2024
(All amounts in ₹, unless otherwise stated)

	For the year ended 31 March 2024	For the year ended 31 March 2023
Cash flow from operating activities	(34,645)	(23,481)
Profit before tax	-	-
Adjustments to reconcile profit before tax to net cash flows:	(34,645)	(23,481)
Operating profit before working capital changes	-	-
Adjustment for changes in working capital:	-	-
Decrease in inventories	-	-
(Increase)/Decrease in trade receivables	-	-
Increase in other financial assets	-	-
(Increase)/Decrease in other assets	(2,000)	2,000
Increase in trade payables	-	-
Increase/(Decrease) in other financial liabilities	-	10,000
Decrease in other liabilities	(36,645)	(11,481)
Cash generated from operations	(36,645)	(11,481)
Income taxes paid	(36,645)	(11,481)
Net cash generated from operating activities	-	-
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	-	10,00,000
Receipts from issue of Share Capital	-	10,00,000
Net cash flow from/used in financing activities	(36,645)	9,88,519
Net (decrease)/increase in cash and cash equivalents	9,88,519	-
Cash and cash equivalents at the beginning of the year	9,51,874	9,88,519
Cash and cash equivalents at the end of the year	-	-
Reconciliation of cash and cash equivalents as per the cash flow statement	-	-
Cash on hand	-	-
Balances with banks:	9,51,874	9,88,519
- On current accounts	-	-
- On deposit accounts	-	-
Total cash and cash equivalents (note 1)	9,51,874	9,88,519

This is the Cash Flow Statement referred to in our report of even date.

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

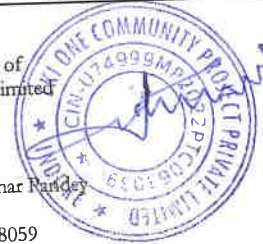
CA Mayur Agrawal
Partner
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For and on behalf of Board of Directors of
EKI One Community Projects Private Limited

Mohit Kumar Agarwal
Director
DIN: 09459334

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Director
DIN: 09568059



Place: Indore
Date: 29-04-2024

UDIN:
Place: Indore
Date: 29-04-2024

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

1 Cash and bank balances

	As at 31 March 2024	As at 31 March 2023
Cash and cash equivalents		
Balances with banks		
- On current accounts	9,51,874.22	9,88,519.00
Cash on hand		
Deposits with bank with maturity of less than 3 months	-	-
	<u>9,51,874.22</u>	<u>9,88,519.00</u>
Bank balances other than above		
Deposits with bank with maturity period from 3 to 12 months	-	-
	<u>-</u>	<u>-</u>

2 Share capital

	As at 31 March 2024	As at 31 March 2023
Authorised share capital		
Equity shares		
1,00,000 equity shares of ₹10 each	10,00,000	10,00,000
	<u>10,00,000</u>	<u>10,00,000</u>
Issued, subscribed and fully paid-up		
Equity shares		
1,00,000 equity shares of ₹10 each	10,00,000	10,00,000
	<u>10,00,000</u>	<u>10,00,000</u>

a) Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

	31 March 2024		31 March 2023	
	Number	Amount	Number	Amount
Balance at the beginning of the year	1,00,000	10,00,000	-	-
Add: Shares issued	-	-	1,00,000	10,00,000
Balance at the end of the year	<u>1,00,000</u>	<u>10,00,000</u>	<u>1,00,000</u>	<u>10,00,000</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 2024		31 March 2023	
	Number	% of holding	% of holding	% of holding
EKI Energy Services Limited	1,00,000	100%	1,00,000	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.



EKI One 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 2024	31 March 2023
Surplus in statement of profit and loss		
Balance at the beginning of the year	(23,481.00)	-
Add: Net Profit for the year	(34,644.78)	(23,481.00)
Balance at the end of the year	(58,125.78)	(23,481.00)
Other comprehensive income		
Balance at the beginning of the year	-	-
Add: Net Profit for the year	-	-
Balance at the end of the year	-	-
	(58,125.78)	(23,481.00)

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 Trade Payables

	31 March 2024	31 March 2023
Total outstanding dues of micro and small enterprises		
Total outstanding dues other than above	-	2,000
	-	2,000

5 Provision

	31 March 2024	31 March 2023
Provision for audit fees	10,000	10,000
	10,000	10,000



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

6 Other expenses

	For the year ended	For the year ended
	31 March 2024	31 March 2023
Audit fees	11,800	10,000
Certification Charges	13,020	
MCA Fees & Charges	9,225	
Stamp Duty Charges	600	
Pre-operative expenses (Incorporation and filing expenses)	-	13,481
	34,645	23,481

7 Earnings per equity share

	For the year ended	For the year ended
	31 March 2024	31 March 2023
(a) Net profit attributable to equity shareholders	(34,645)	(23,481)
(b) Computation of weighted average number of equity shares:		
Weighted average number of equity shares outstanding during the year	1,00,000	1,00,000
Add: Effect of potential dilutive shares		
Weighted average number of equity shares adjusted for the effect of dilution	1,00,000	1,00,000
(c) EPES:		
Basic (in absolute ₹ terms)	(0.35)	(0.23)
Diluted (in absolute ₹ terms)	(0.35)	(0.23)



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

8 Contingent liabilities

	As at	As at
	31 March 2024	31 March 2023
Contingent Liabilities		
- Bank guarantees	-	-

9 Related party disclosures

a) Names of the related parties and nature of relationship

Name of the related parties	Nature of relationship
Mr. Mohit Agarwal	Key Managerial Personnel ('KMP')
Mr. Pankaj Pandey	Key Managerial Personnel ('KMP')
EKI Energy Services Limited	Holding Company

b) Transactions with related parties

	For the year ended	
	the year ended	the year ended
	31 March 2024	31 March 2023
I. Investment Received		
EKI Energy Services Limited	-	10,00,000
II. Reimbursement of Pre-Incorporation Expenses		
EKI Energy Services Limited	-	11,481
II. Reimbursement of Stamp Duty Expenses	600	-

c) Balances receivable/(payable)

	As at	As at
	31 March 2024	31 March 2023
On Account of Loans and Advances		
Nil	-	-
On Account of Investments (Received)		
EKI Energy Services Limited	10,00,000	10,00,000



EKI One Community Projects Private Limited
NOTES ANNEXED TO AND FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2024

NOTE 10: RATIOS

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

Ratios to be disclosed	Numerator		Denominator		Ratio		
	Particulars	Amount in Rs		Particulars	Amount in Rs		
		31-03-2024	31-03-2023		31-03-2024	31-03-2023	31-03-2024
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	9,41,874.22	9,76,519.00	-
Debt service coverage ratio (in times)	Earning for Debt Service = Net Profit after taxes + Non-cash operating expenses + Interest + Other non-cash adjustments	(34,644.78)	(23,481.00)	Debt service = Interest and lease payments + Principal repayments	-	-	-
Return on equity ratio (in %)	Profit for the year less Preference dividend (if any)	(34,644.78)	(23,481.00)	Average total equity	9,59,196.61	9,76,519.00	-3.61%
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	-	-	-
Net 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	(34,644.78)	(23,481.00)	Revenue from operations	-	-	-
Return on capital employed (in %)	Profit before tax and finance costs	(34,644.78)	(23,481.00)	Capital employed = Net worth + Lease liabilities - Deferred tax assets	9,41,874.22	9,76,519.00	-3.58%
Return on investment (in %)	Income generated from funds invested in non-liquid assets	0.00	0.00	Average funds invested in non-liquid assets (Monthly Average)	-	-	-
Return on investment (in %)	Income generated from funds invested in liquid assets	0.00	0.00	Average funds invested in liquid assets (Monthly Average)	-	-	-

Explanation for variation in ratios: Current year ROE has dropped on account of expenses incurred during the account as provided in notes to PL

