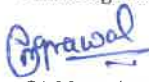


EKI Power Trading Private Limited (Formerly: EKI Three Community Projects Private Limited)
Statement of Cash Flows for the year ended 31 March 2024
(All amounts in ₹, unless otherwise stated)

	For the year ended 31 March 2024	For the year ended 31 March 2023
Cash flow from operating activities		
Profit before tax	13,83,143	(23,481)
Adjustments to reconcile profit before tax to net cash flows:		
Operating profit before working capital changes	<u>13,83,143</u>	<u>(23,481)</u>
Adjustment for changes in working capital:		
Decrease in inventories	-	-
(Increase)/Decrease in trade receivables	-	-
Increase in other financial assets	(10,00,000)	-
(Increase)/Decrease in other assets	(12,25,805)	-
Increase in trade payables	4,07,298	-
Increase/(Decrease) in other financial liabilities	-	-
Decrease in other liabilities	424	10,000
Cash generated from operations	<u>(4,34,941)</u>	<u>(13,481)</u>
Income taxes paid	-	-
Net cash generated from operating activities	<u>(4,34,941)</u>	<u>(13,481)</u>
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	(4,02,75,525)	-
Decrease/(increase) in other bank balances	-	-
Interest received	-	-
Dividend received	-	-
Net cash flow used in investing activities	<u>(4,02,75,525)</u>	<u>-</u>
Cash flows from financing activities		
Receipts from issue of Share Capital	10,40,00,000	10,00,000
Net cash flow from/used in financing activities	<u>10,40,00,000</u>	<u>10,00,000</u>
Net (decrease)/increase in cash and cash equivalents	<u>6,32,89,534</u>	<u>9,86,519</u>
Cash and cash equivalents at the beginning of the year	9,86,519	-
Cash and cash equivalents at the end of the year	<u>6,42,76,053</u>	<u>9,86,519</u>
Reconciliation of cash and cash equivalents as per the cash flow statement		
Cash on hand	-	-
Balances with banks:		
- On current accounts	29,63,409	9,86,519
- On deposit accounts	6,13,12,644	-
Total cash and cash equivalents (note 3)	<u>6,42,76,053</u>	<u>9,86,519</u>

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
Membership No.: 437723



Place: Indore
Date: 29/04/2024

For and on behalf of Board of Directors of
EKI Power Trading Private Limited (Formerly: EKI Three Community
Projects Private Limited)


SURANTA DAS
Director
DIN: 07943328

MOHIT AGARWAL
Chief Financial Officer (CFO)


RAJIV GOYAL
Director
DIN: 07754244

SALONI KOCHHAR
Company Secretary (CS)



Place: Indore
Date: 29/04/2024

EKI Power Trading Private Limited (Formerly: EKI Three 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	1	10,00,000	-
Deferred tax assets (net)		-	-
Non-current tax assets (net)		-	-
		10,00,000	-
Current assets			
Inventories		-	-
Financial assets		-	-
(i) Investments	2	4,02,75,525	-
(ii) Trade receivables		-	-
(iii) Cash and cash equivalents	3	6,42,76,053	9,86,519
(iv) Bank balances other than (iii) above		-	-
Other current assets	4	12,25,805	-
		10,57,77,384	9,86,519
		10,67,77,384	9,86,519
Total assets			
EQUITY AND LIABILITIES			
Equity			
Equity share capital	5	10,50,00,000	10,00,000
Other equity	6	10,11,552	(23,481)
Total equity		10,60,11,552	9,76,519
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	7	4,07,298	-
Other current liabilities		-	-
Current tax liabilities, net	8	3,48,110	-
Provisions	9	10,424	10,000
Total Liabilities		7,65,832	10,000
		10,67,77,384	9,86,519
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

CA Mayur Agrawal
Partner
Membership No.: 437723

For and on behalf of Board of Directors of
EKI Power Trading Private Limited (Formerly: EKI Three Community
Projects Private Limited)

SUKANTA DAS
Director
DIN: 07943328

MOHIT AGARWAL
Chief Financial Officer (CFO)

RAJIV GOYAL
Director
DIN: 07754244

SALONI KOCHAR
Company Secretary (CS)

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

Place: Indore
Date: 29/04/2024



EKI Power Trading Private Limited (Formerly: EKI Three 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	10	40,14,697	-
Total income		40,14,697	-
Expenses			
Purchases		-	-
Changes in Inventory		-	-
Employee benefits expense	11	2,70,024	-
Depreciation expense		-	-
Other expenses	12	23,61,530	23,481
Total expenses		26,31,554	23,481
Profit before tax		13,83,143	(23,481)
Tax expense			
(a) Current tax		3,48,110	-
(b) Deferred tax expense		-	-
Total tax expense		3,48,110	-
Profit for the year		10,35,033	(23,481)
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		10,35,033	(23,481)
Earnings per equity share (EPES)	13		
- Basic EPES (In absolute ₹ terms)		0.14	(0.23)
- Diluted EPES (In absolute ₹ terms)		0.14	(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


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

For and on behalf of Board of Directors of
EKI Power Trading Private Limited (Formerly: EKI Three Community
Projects Private Limited)


SUKANTA DAS
Director
DIN: 07943328


MOHIT AGARWAL
Chief Financial Officer (CFO)


RAJIV GOYAL
Director
DIN: 07754244


SALONI KOCHAR
Company Secretary (CS)

Place: Indore
Date: 29/04/2024



EKI Power Trading Private Limited (Formerly: EKI Three 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	-	-
Changes during the year	1,00,000	10,00,000.00
Balance as at 31 March 2023	<u>1,00,000</u>	<u>10,00,000</u>
Changes during the year	1,04,00,000	10,40,00,000.00
Balance as at 31 March 2024	<u>1,05,00,000</u>	<u>10,50,00,000</u>

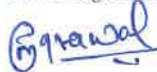
(b) Other Equity

	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	(23,481)	-	(23,481)
Other comprehensive loss for the year	-	-	-
Total comprehensive income/(loss)	(23,481)	-	(23,481)
Balance as at 31 March 2023	(23,481)	-	(23,481)
Total comprehensive income/(loss) for the year ended 31 March 2024			
Profit for the year	10,35,033	-	10,35,033
Other comprehensive loss for the year	-	-	-
Total comprehensive income/(loss)	10,35,033	-	10,35,033
Balance as at 31 March 2024	10,11,552	-	10,11,552

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



Place: Indore
Date: 29/04/2024

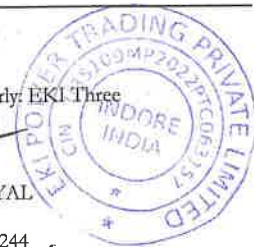
For and on behalf of Board of Directors of
EKI Power Trading Private Limited (Formerly: EKI Three
Community Projects Private Limited)


SUKANTA DAS
Director
DIN: 07943328


MOHIT AGARWAL
Chief Financial Officer (CFO)


RAVIV GOYAL
Director
DIN: 07754244


SALONI KOCHAR
Company Secretary (CS)



Place: Indore
Date: 29/04/2024

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

1 Financial Assets

	As at	As at
	31 March 2024	31 March 2023
Security Deposit	10,00,000.00	-
	<u>10,00,000.00</u>	<u>-</u>

2 Investments

	As at	As at
	31 March 2024	31 March 2023
Investments with Indo Thai	4,02,75,525.00	-
	<u>4,02,75,525.00</u>	<u>-</u>

3 Cash and bank balances

	As at	As at
	31 March 2024	31 March 2023
Cash and cash equivalents		
Balances with banks		
- On current accounts	29,63,409.24	9,86,519.00
Cash on hand		
Deposits with bank with maturity of less than 3 months		
	<u>29,63,409.24</u>	<u>9,86,519.00</u>
Bank balances other than above		
Deposits with bank with maturity period from 3 to 12 months	6,13,12,644.00	-
	<u>6,42,76,053.24</u>	<u>9,86,519.00</u>

4 Other Current Assets

	As at	As at
	31 March 2024	31 March 2023
Accrued Interest on Bank FD	5,50,303.00	-
Accrued Interest on Indo Thai FD	3,15,235.00	-
Input Tax GST	31,535.69	-
TDS Receivable	3,28,731.60	-
	<u>12,25,805.29</u>	<u>-</u>



Signature

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

5 Share capital

	As at 31 March 2024	As at 31 March 2023
Authorised share capital		
Equity shares		
1,20,00,000 (31 March 2023 : 1,00,000) equity shares of ₹10 each	12,00,00,000	10,00,000
	<u>12,00,00,000</u>	<u>10,00,000</u>
Issued, subscribed and fully paid-up		
Equity shares		
1,05,00,000 (31 March 2023 : 1,00,000) equity shares of ₹10 each	10,50,00,000	10,00,000
	<u>10,50,00,000</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	1,04,00,000	10,40,00,000	1,00,000	10,00,000
Balance at the end of the year	<u>1,05,00,000</u>	<u>10,50,00,000</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	1,05,00,000	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.

6 Reserves and surplus

	As at 31 March 2024	As at 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	10,35,032.53	(23,481.00)
Balance at the end of the year	<u>10,11,551.53</u>	<u>(23,481.00)</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>-</u>
	<u>10,11,551.53</u>	<u>(23,481.00)</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.

7 Other Current Liabilities

	As at 31 March 2024	As at 31 March 2023
Accounts Payable	4,07,298	-
	<u>4,07,298</u>	<u>-</u>



(Handwritten signature)

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

8 Current Tax Liability

	As at	As at
	31 March 2024	31 March 2023
Income Tax Payable Provision	3,48,110	-
	3,48,110	-

9 Provision

	As at	As at
	31 March 2024	31 March 2023
Provision for audit fees	10,000	10,000
Provision for Professional Tax	424	-
	10,424	10,000



Signature

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

10 Other Income

	For the year ended 31 March 2024	For the year ended 31 March 2023
Interest Income	36,02,551	-
Gain on Investment with Indo Thai	4,12,146	-
	40,14,697	-

11 Employee benefits expense

	For the year ended 31 March 2024	For the year ended 31 March 2023
Salary	2,45,024	-
Director Sitting Fees	25,000	-
	2,70,024	-

12 Other expenses

	For the year ended 31 March 2024	For the year ended 31 March 2023
Audit fees	23,600	10,000
Business Promotion	3,64,620	-
AMC Of Indo Thai Securities Ltd	1,38,621	-
Legal Consultancy & Certification Charges	1,75,648	-
Travelling Expenses	4,06,400	-
Rates & Taxes	11,91,742	-
Other Expenses	16,001	-
Training Fee	44,898	-
Pre-operative expenses (Incorporation and filing expenses)	-	13,481
	23,61,530	23,481

13 Earnings per equity share

	For the year ended 31 March 2024	For the year ended 31 March 2023
(a) Net profit attributable to equity shareholders	10,35,033	(23,481)
(b) Computation of weighted average number of equity shares:		
Weighted average number of equity shares outstanding during the year	71,57,534	1,00,000
Add: Effect of potential dilutive shares		
Weighted average number of equity shares adjusted for the effect of dilution	71,57,534	1,00,000
(c) EPES:		
Basic (in absolute ₹ terms)	0.14	(0.23)
Diluted (in absolute ₹ terms)	0.14	(0.23)



Signature

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

14 Contingent liabilities

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

15 Related party disclosures

a) Names of the related parties and nature of relationship

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

b) Transactions with related parties

	For the year ended the year ended	
	31 March 2024	31 March 2023
I. Investment Received		
EKI Energy Services Limited	10,40,00,000	10,00,000
II. Reimbursement of Pre-Incorporation Expenses		
EKI Energy Services Limited	-	11,481
III. Advance Received During the Year		
EKI Energy Services Limited	2,00,000	
IV. Advance Re-paid During the Year		
EKI Energy Services Limited	2,00,000	

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	10,50,00,000	10,00,000



EKI Power Trading Private Limited (Formerly: EKI Three Community Projects Private Limited)
 NOTES ANNEXED TO AND FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31st MARCH 2024

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		
		31-03-2024	31-03-2023		31-03-2024	31-03-2023	31-03-2024
Current ratio (in times)	Total current assets	10,57,77,384	9,86,519	Total current liabilities	7,65,832	10,000	-
Debt-Equity ratio (in times)	Debt consists of long term borrowings & short term borrowings	-	-	Total equity	10,60,11,552	9,76,519	-
Debt service coverage ratio (in times)	Earning for Debt Service = Net Profit after taxes + Non-cash operating expenses + Interest + Other non-cash adjustments	10,35,033	(23,481)	Debt service = Interest and lease payments + Principal repayments	-	-	-
Return on equity ratio (in %)	Profit for the year less Preference dividend (if any)	10,35,033	(23,481)	Average total equity	5,34,94,035	9,76,519	1.93%
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	10,35,033	(23,481)	Revenue from operations	-	-	-
Return on capital employed (in %)	Profit before tax and finance costs	10,35,033	(23,481)	Capital employed = Net worth + Lease liabilities - Deferred tax assets	10,60,11,552	9,76,519	0.98%
Return on investment (in %) (Non-Liquid Investments)	Income generated from funds invested in non-liquid assets	-	-	Average funds invested in non-liquid assets (Monthly Average)	-	-	-
Return on investment (in %) (Liquid Investments)	Income generated from funds invested in liquid assets	-	-	Average funds invested in liquid assets (Monthly Average)	-	-	-



[Handwritten signature]