

February 10, 2025

To,
BSE Limited
Corporate Relationship Department,
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai-400001.

Scrip Code: 543284
Symbol: EKI

Subject: Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024

Time of Commencement : 04:00 P.M.

Time of Conclusion : 07:00 P.M.

Dear Sir(s),

Pursuant to Regulation 10(1A) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') read with the SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, we hereby submit the Integrated filing (Financials) for the quarter and nine months ended December 31, 2024.

The said intimation will also be made available on the website of the Company: www.enkingint.org

Kindly take the above information on records.

Thanking you

Yours Faithfully
For **EKI Energy Services Limited**


Itisha Sahu
Company Secretary & Compliance officer

Encl: a/a

**INDEPENDENT AUDITOR'S REVIEW REPORT ON UNAUDITED INTERIM
STANDALONE FINANCIAL RESULTS**

To The Board of Directors

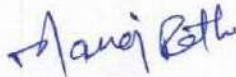
EKI Energy Services Limited

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **EKI Energy Services Limited** (the "Company") for the quarter and nine months ended December 31, 2024 attached herewith (hereinafter referred to as the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 & 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement is the responsibility of the Company's Management and has been approved by the Company's Board of Directors. 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 Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statements are free of material misstatement. A review is limited primarily to inquiries of Company's personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

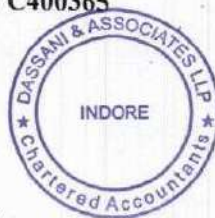


4. Based on our review conducted as above and read with notes to the financial results, nothing has come to our attention that causes us to believe that the accompanying Statement of Standalone Unaudited Financial Results prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of 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.
5. As presented in Note No. 6 of the Statement which describes the significant accounting policies applied in the valuation of inventory including cook stoves and carbon credits. The valuation of inventory is a critical accounting estimate that involves significant judgment by management. Further The valuation of carbon credits involves complex and specialized factors, including verification of emission reductions, market pricing, regulatory compliance, vintage, technology, the timing of recognized revenues and other aspects. Our audit procedures related to inventory valuation disclosed a matter that we believe is of importance to the users of the financial results.

For Dassani & Associates LLP
Chartered Accountants
Firm Registration No.: 009096C/ C400365



CA. Manoj Rathi
Partner
Membership No.: 411460
UDIN:25411460BMKWNO1480
Place: Indore
Date: February 10, 2025



EKI ENERGY SERVICES LIMITED

Reg. office: Enking Embassy, Plot No. 48., Scheme No. 78, Part-2, Vijay Nagar Indore - 452010, Madhya Pradesh, India

Corp. office: 903, B-1 9th Floor, NRK Business Park, Scheme 54, Indore - 452010, Madhya Pradesh, India

CIN: L74200MP2011PLC025904, website: www.enkingint.org, Ph No. +91 7314289086, email: business@enkingint.org

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2024

(Amount in ₹ lakhs unless otherwise stated)

S. No.	Particulars	Quarter Ended			Nine-Months Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue						
	a) Revenue from operations	6,240.70	4,595.42	4,149.16	15,003.88	18,087.41	25,885.17
	b) Other income	374.21	576.76	165.64	1,241.85	296.53	1,056.04
	Total income	6,614.91	5,172.18	4,314.80	16,245.73	18,383.94	26,941.21
2	Expenses						
	a) Purchase of stock in trade	2,186.86	1,779.05	3,324.88	4,176.95	9,843.57	11,826.14
	b) Change in inventories of stock in trade	1,700.51	1,367.31	1,279.31	5,137.06	11,394.45	18,055.15
	c) Employee benefits expense	645.68	844.94	778.16	2,327.42	2,567.71	3,374.14
	d) Finance costs	57.87	6.76	95.90	76.08	262.80	278.47
	e) Depreciation and amortization expense	436.91	73.54	75.93	672.76	218.54	317.32
	f) Other expenses	972.09	688.43	901.00	2,494.56	3,566.90	5,583.77
	Total expenses	5,999.92	4,760.02	6,455.18	14,884.82	27,853.97	39,434.99
3	Profit before tax	614.99	412.16	(2,140.38)	1,360.91	(9,470.03)	(12,493.78)
4	Tax Expense						
	a) Current Tax	-	-	-	-	-	-
	b) Adjustment of tax relating to earlier periods	-	-	11.62	-	11.62	11.88
	c) Deferred Tax Expense/ (Credit)	146.39	3.24	(43.35)	135.10	(24.25)	(28.45)
5	Profit for the period/ year	468.60	408.92	(2,108.65)	1,225.81	(9,457.39)	(12,477.21)
6	Other comprehensive income						
	Items that will not be reclassified to the statement of profit or loss:						
	- Remeasurement of defined employee benefit plans	-	-	-	-	-	(4.33)
	- Income tax relating to items that will not be reclassified to the Statement of Profit and Loss	-	-	-	-	-	1.09
	Total other comprehensive income for the period/ year	-	-	-	-	-	(3.24)
7	Total comprehensive income for the period/ year	468.60	408.92	(2,108.65)	1,225.81	(9,457.39)	(12,480.45)
8	Paid-up Equity Share Capital (Face value of Rs.10/- each)	2,760.37	2,753.17	2,752.14	2,760.37	2,752.14	2,752.37
9	Other equity as on 31st March 2024						38,642.09
10	Earnings Per Equity Share (EPES):						
	- Basic (in absolute ₹ terms)	1.70	1.49	(7.66)	4.45	(34.37)	(45.34)
	- Diluted (in absolute ₹ terms)	1.69	1.48	(7.64)	4.43	(34.27)	(45.25)



FOR IDENTIFICATION PURPOSE ONLY



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An ISO 9001:2015 certified organisation
CIN - L74200MP2011PLC025904
GSTIN - 23AACCE6986E1ZL
UAM (MoMSME) - MP-23-0014187

EKI ENERGY SERVICES LIMITED

Reg. office: Enking Embassy, Plot No. 48., Scheme No. 78, Part-2, Vijay Nagar Indore - 452010, Madhya Pradesh, India

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STATEMENT OF STANDALONE REPORTABLE SEGMENTS FOR THE NINE MONTHS ENDED ON 31ST DECEMBER 2024

Segment reporting

The Company is into climate change & sustainability advisory and carbon offsetting, along with business excellence services. Also, the company develops its own projects for generation of carbon credits. The company has been operating in different business segments, which has different set of risk and rewards, vis-à-vis the profitability and expense allocation in different segments is also diverse. The Board of Directors of the Company have assessed and deliberated to report these segments by segregation of assets and liabilities & income and expenses to evaluate the performance of the respective segments and to unlock the potential of the segments. The allocation of resources and obligations is based on the analysis of the various performance indicators of the Company and their respective capital intensive nature. As per the requirements of Ind AS 108 – “Operating Segments”, the company has two reportable segments as under.

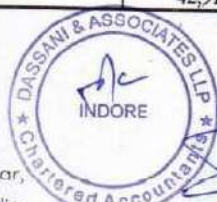
(i) Trading Segment: where the carbon credits are purchased from various vendors and are sold to customers

(ii) Generation Segment: where the carbon credits are issued from the projects implemented, developed and owned by the company.

The revenue of both these segments are earned majorly from sale of carbon credits, however the decision of board is derived separately in both these segments considering the variable outcomes of the respective segments.

Details of the reportable Operating Segments of the company is as under:

Particulars	Quarter Ended			Nine - Months Ended		Year Ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Segment Revenue						
(a) Trading Segment	5,632.18	3,657.74	3,853.30	11,752.00	17,117.05	24,892.38
(a) Generation Segment	608.52	937.68	295.86	3,251.88	970.36	992.79
(c) Unallocated	-	-	-	-	-	-
Total	6,240.70	4,595.42	4,149.16	15,003.88	18,087.41	25,885.17
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Sales / Revenue from Operations	6,240.70	4,595.42	4,149.16	15,003.88	18,087.41	25,885.17
2. Segment Results						
(Profit (+) / Loss (-)) before tax and interest						
(a) Trading Segment	108.05	(1,039.84)	(2,486.32)	(2,422.27)	(10,415.13)	(14,124.61)
(a) Generation Segment	190.60	881.99	276.20	2,617.41	911.37	853.26
(c) Unallocated	-	-	-	-	-	-
Total	298.65	(157.84)	(2,210.12)	195.14	(9,503.76)	(13,271.35)
Less: (i) Interest expense *	(57.87)	(6.76)	(95.90)	(76.08)	(262.80)	(278.47)
Less: (ii) Other unallocable expenses	-	-	-	-	-	-
Less: (iii) Unallocable Income	374.21	576.76	165.64	1,241.85	296.53	1,056.04
Net Sales / Revenue from Operations	614.99	412.16	(2,140.38)	1,360.91	(9,470.03)	(12,493.78)
* Other than the interest pertaining to the segments having operations which are primarily of financial nature.						
3. Capital Employed						
(Segment Assets - Segment Liabilities)						
(a) Trading Segment	24,708.82	22,575.14	28,096.53	24,708.82	28,096.53	25,068.14
(a) Generation Segment	18,204.81	19,662.15	16,311.46	18,204.81	16,311.46	16,326.34
(c) Unallocated	-	-	-	-	-	-
Total	42,913.63	42,237.29	44,408.00	42,913.63	44,408.00	41,394.48
4. Equity and Reserves apportioned for Segments						
(a) Trading Segment	24,708.82	22,575.14	28,096.53	24,708.82	28,096.53	25,068.14
(a) Generation Segment	18,204.81	19,662.15	16,311.46	18,204.81	16,311.46	16,326.34
(c) Unallocated	-	-	-	-	-	-
Total	42,913.63	42,237.29	44,408.00	42,913.63	44,408.00	41,394.48



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FOR IDENTIFICATION PURPOSE ONLY

An ISO 9001:2015 certified organisation

CIN - L74200MP2011PLC025904

GSTIN - 23AACCE6986E1ZL

UAM (MoMSME) - MP-23-0014187

Notes to Standalone Financial Results:

- 1 The Financial Results include the results for the quarter and nine months ended on 31st December 2024 and comparable results of previous quarter and quarter on quarter.
- 2 Previous period/year figures have been reclassified / regrouped wherever necessary to confirm to current period classification.
- 3 Reporting in respect of reportable segments as per Ind AS - 108 Operating Segments is made separately.
- 4 During the quarter ended 31st December 2024, the Company allotted 72,018 equity shares of ₹ 10 each, on account of exercise of the stock options by the employees of the Company under the Employee Stock Option Plan.
- 5 EPES for quarters and year to date period are not annualised.
- 6 The valuation of inventory is a critical accounting estimate that involves significant judgment by management. The valuation of carbon credits involves factors, including verification of emission reductions, market pricing, regulatory compliance and the timing of recognized revenues.

The accounting policy of lower of Cost or Market Value, has been adopted for valuing inventory. However, there is no specific regulatory data / market data to derive the market value of inventory (carbon credits). The application of this method requires the use of certain assumptions and estimates, including the determination of the cost of goods sold and the carrying value of inventory on the balance sheet.

- 7 The board at its meeting held today i.e. 10th February 2025, has subject to the necessary approvals, considered and approved demerger of Generation Business Segment of EKI Energy Services Limited under a scheme of arrangement amongst EKI Energy Services Limited and EKI One Community Projects Limited and their respective shareholders and creditors under section 230-232 and other applicable provisions of the Companies Act, 2013.

For and on behalf of Board of Directors

Place: Indore

Date: 10th February 2025


Manish Kumar Dabhera
Chairman & Managing Director




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UAM (MoMSME) - MP-23-0014187

**INDEPENDENT AUDITOR'S REVIEW REPORT ON UNAUDITED INTERIM
CONSOLIDATED FINANCIAL RESULTS**

To The Board of Directors

EKI Energy Services Limited

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of **EKI Energy Services Limited** (the "Parent") and its subsidiaries and associates (the Parent, its subsidiaries and associates together referred to as "the Group"), for the quarter and nine months ended on December 31, 2024 attached herewith (hereinafter referred to as the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 & 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
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 Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Parent's Board of Directors. 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 Engagements (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 persons 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 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. The Statement includes the results of the following entities:

Subsidiaries

- Amrut Nature Solutions Private Limited
- Enking International FZCO #
- GHG Reduction Technologies Private Limited
- Enking International Foundation
- Enking International Pte Limited #
- Glofix Advisory Services Private Limited
- EKI One Community Projects Private Limited
- EKI Two Community Projects Private Limited
- EKI Power Trading Private Limited
(Formerly known as EKI Three Community Projects Private Limited)
- Galaxy Certification Services Pvt Ltd
(Formerly Known as EKI Four Community Projects Private Limited)
- EKI Community Development Foundation
- EKI Community Projects Pte Limited #

Associate

- Climacool Projects & Edutech Limited
- WOCE Solutions Private Limited

Incorporated/located outside India

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the other auditors, nothing has come to our attention that causes us to believe that the accompanying



statement read with notes to financial results, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of 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.

6. Note No. 6 of the Statement which describes the significant accounting policies applied in the valuation of inventory including cook stoves and carbon credits. The valuation of inventory is a critical accounting estimate that involves significant judgment by management. Further The valuation of carbon credits involves complex and specialized factors, including verification of emission reductions, market pricing, regulatory compliance, vintage, technology, the timing of recognized revenues and other aspects. Our audit procedures related to inventory valuation disclosed a matter that we believe is of importance to the users of the financial results.

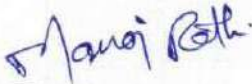
7. The accompanying Statement includes the unaudited interim financial results and other financial information in respect of:

One (1) subsidiary, whose unaudited interim financial result and other financial information includes total revenue from operations is Nil and ₹ 23129.11 lakhs for the quarter and nine months ended on December 31, 2024 respectively, total net profit after tax of ₹ 3.07 lakhs and ₹ 62.56 lakhs for the quarter and nine months ended on December 31, 2024 respectively and total comprehensive income of ₹ 3.07 lakhs and ₹ 62.56 lakhs for the quarter and nine months ended on December 31, 2024 respectively, as considered in the Statement which have been reviewed by its independent auditor. The independent auditor's report on interim financial result of this entity has been furnished to us by Management and our conclusion on the Statement in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on the report of such auditor and the procedures performed by us as stated in paragraph 3 above.



8. The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of:
- Eleven (11) subsidiaries, whose interim financial results and other financial information include total revenue from operations of ₹ 514.93 lakhs and ₹ 1298.76 lakhs for the quarter and nine months ended on December 31, 2024 respectively, total net loss after tax of ₹ 721.64 lakhs and ₹ 1150.64 lakhs for the quarter and nine months ended on December 31, 2024 respectively, total comprehensive loss of ₹ 721.64 lakhs and ₹ 1150.64 lakhs for the quarter and nine months ended on December 31, 2024 respectively, the consolidated unaudited financial results also include the Group's share of net loss after tax of ₹ 1.06 lakhs and ₹ 1.20 lakhs in respect of Two (2) Associates for the quarter and nine months ended on December 31, 2024 respectively, as considered in the consolidated unaudited financial results. The unaudited interim financial results and other unaudited financial information of these subsidiaries and associates have not been reviewed by any auditor and have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of these subsidiaries and associates is based solely on such unaudited interim financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group. Our conclusion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial results/ financial information certified by the Management.

For Dassani & Associates LLP
Chartered Accountants
Firm Registration No.: 009096C/C400365



CA. Manoj Rathi
Partner
Membership No.: 411460
UDIN: 25411460BMKWNP1250
Place: Indore
Date: February 10, 2025



EKI ENERGY SERVICES LIMITED

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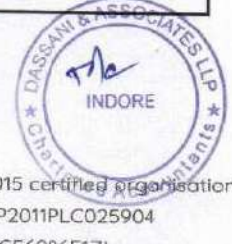
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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31ST DECEMBER 2024

(Amount in ₹ lakhs unless otherwise stated)

S. No.	Particulars	Quarter Ended			Nine - Months Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue						
	a) Revenue from operations	6,746.37	14,312.17	4,351.60	38,879.82	18,550.91	26,339.22
	b) Other income	389.47	597.76	166.60	1,302.76	299.74	1,075.88
	Total income	7,135.84	14,909.93	4,518.20	40,182.58	18,850.65	27,415.10
2	Expenses						
	a) Purchase of stock in trade	1,844.67	10,547.64	3,279.88	25,333.48	9,798.57	11,731.45
	b) Cost of Material Consumed	641.59	325.25	134.21	1,025.74	153.86	124.64
	c) Change in inventories of stock in trade	1,710.32	1,285.86	1,362.13	5,065.24	11,551.92	18,351.86
	d) Employee benefits expense	744.17	957.94	878.49	2,648.84	2,857.05	3,764.75
	e) Finance costs	59.54	12.69	103.13	89.30	281.50	302.78
	f) Depreciation and amortization expense	536.70	248.83	129.61	1,120.26	366.68	528.14
	g) Other expenses	1,297.17	1,102.61	972.22	4,169.76	3,849.94	5,529.99
	Total expenses	6,834.16	14,480.83	6,859.68	39,452.62	28,899.53	40,333.61
3	Profit before tax	301.68	429.10	(2,341.48)	729.96	(10,008.87)	(12,918.51)
	Share of profit / (loss) from Associates / Joint Ventures	(1.06)	(1.80)	(1.32)	(1.56)	(1.32)	(0.85)
4	Profit before tax	300.62	427.30	(2,342.80)	728.40	(10,010.19)	(12,919.36)
5	Tax Expense						
	a) Current Tax	0.95	3.97	1.75	20.96	1.75	3.48
	b) Adjustment of tax relating to earlier periods	-	-	34.77	-	34.77	34.04
	c) Deferred Tax Expense/ (Credit)	146.39	0.99	(45.99)	128.05	(38.03)	(36.84)
6	Profit for the period/ year	153.28	422.34	(2,333.33)	579.39	(10,008.68)	(12,920.04)
7	Other comprehensive income						
	Items that will not be reclassified to the statement of profit or loss:						
	- Remeasurement of defined employee benefit plans	-	-	-	-	-	2.18
	- Income tax relating to items that will not be reclassified to the Statement of Profit and Loss	-	-	-	-	-	(0.38)
	Total other comprehensive income for the period/ year	-	-	-	-	-	1.80
8	Total comprehensive income for the period/ year	153.28	422.34	(2,333.33)	579.39	(10,008.68)	(12,918.24)
9	Net Profit attributable to:						
	a) Equity holders of the Company	234.72	402.13	(2,257.34)	767.61	(9,818.40)	(12,612.78)
	b) Non-Controlling Interest	(81.44)	20.20	(75.98)	(188.22)	(190.28)	(307.27)
	Total comprehensive income attributable to	153.28	422.34	(2,333.33)	579.39	(10,008.68)	(12,920.04)
10	Total comprehensive income attributable to						
	Net Profit attributable to:						
	a) Equity holders of the Company	234.72	402.13	(2,257.34)	767.61	(9,818.40)	(12,613.30)
	b) Non-Controlling Interest	(81.44)	20.20	(75.98)	(188.22)	(190.28)	(304.94)
	Total comprehensive income attributable to	153.28	422.34	(2,333.33)	579.39	(10,008.68)	(12,918.24)
11	Paid-up Equity Share Capital (Face value of Rs.10/- each)	2,760.37	2,753.17	2,752.14	2,760.37	2,752.14	2,752.37
12	Other equity as on 31st March 2024						36,937.68
13	Earnings Per Equity Share (EPES)(Refer note 10):						
	- Basic (in absolute ₹ terms)	0.56	1.53	(8.48)	2.10	(36.38)	(46.93)
	- Diluted (in absolute ₹ terms)	0.55	1.53	(8.46)	2.09	(36.28)	(46.84)



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An ISO 9001:2015 certified organisation
CIN - L74200MP2011PLC025904
GSTIN - 23AACCE6986E1ZL
UAM (MMSME) - MP-23-0014187

FOR IDENTIFICATION PURPOSE ONLY

EKI ENERGY SERVICES LIMITED

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CIN: L74200MP2011PLC025904, website: www.enkingint.org, Ph No. +91 7314289086, email: business@enkingint.org

STATEMENT OF REPORTABLE CONSOLIDATED SEGMENTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31ST DECEMBER 2024

Segment reporting

The Company is into climate change & sustainability advisory and carbon offsetting, along with business excellence services. Also, the company develops its own projects for generation of carbon credits. The company has been operating in different business segments, which has different set of risk and rewards, vis-à-vis the profitability and expense allocation in different segments is also diverse. The Board of Directors of the Company have assessed and deliberated to report these segments by segregation of assets and liabilities & income and expenses to evaluate the performance of the respective segments and to unlock the potential of the segments. The allocation of resources and obligations is based on the analysis of the various performance indicators of the Company and their respective capital intensive nature. As per the requirements of Ind AS 108 – "Operating Segments", the company has two reportable segments as under:

- (i) Trading Segment: where the carbon credits are purchased from various vendors and are sold to customers
- (ii) Generation Segment: where the carbon credits are issued from the projects implemented, developed and owned by the company.

The revenue of both these segments are earned majorly from sale of carbon credits, however the decision of board is derived separately in both these segments considering the variable outcomes of the respective segments.

Details of the reportable Operating Segments of the company is as under:

Particulars	(Amount in ₹ lakhs unless otherwise stated)					
	Quarter Ended			Nine - Months Ended		Year Ended
	31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
1. Segment Revenue						
(a) Trading Segment	6,137.85	12,292.61	4,055.74	34,546.05	17,580.56	25,346.43
(a) Generation Segment	608.52	2,019.56	295.86	4,333.77	970.36	992.79
(c) Unallocated	-	-	-	-	-	-
Total	6,746.37	14,312.17	4,351.60	38,879.82	18,550.91	26,339.22
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Sales / Revenue from Operations	6,746.37	14,312.17	4,351.60	38,879.82	18,550.91	26,339.22
2. Segment Results						
(Profit (+) / Loss (-)) before tax and interest						
(a) Trading Segment	(169.75)	(1,961.56)	(2,682.47)	(3,854.63)	(10,939.81)	(14,545.73)
(a) Generation Segment	140.44	1,803.79	275.20	3,369.57	911.38	853.26
(c) Unallocated	-	-	-	-	-	-
Total	(29.31)	(157.77)	(2,406.27)	(485.06)	(10,028.43)	(13,692.47)
Less: (i) Interest expense +	(59.54)	(12.69)	(103.13)	(89.30)	(281.50)	(302.78)
Less: (ii) Other unallocable expenses	-	-	-	-	-	-
Less: (iii) Unallocable Income	389.47	597.76	166.60	1,302.76	299.74	1,075.88
Net Sales / Revenue from Operations	300.62	427.30	(2,342.80)	728.40	(10,010.19)	(12,919.37)
* Other than the interest pertaining to the segments having operations which are primarily of financial nature.						
3. Capital Employed						
(Segment Assets - Segment Liabilities)						
(a) Trading Segment	25,469.37	23,684.64	28,967.20	25,469.37	28,967.20	27,450.81
(a) Generation Segment	15,772.78	17,196.51	15,347.55	15,772.78	15,347.55	13,963.90
(c) Unallocated	-	-	-	-	-	-
Total	41,242.15	40,881.15	44,314.75	41,242.15	44,314.75	41,414.71
4. Equity and Reserves apportioned for Segments						
(a) Trading Segment	25,469.37	23,684.64	28,967.20	25,469.37	28,967.20	27,450.81
(a) Generation Segment	15,772.78	17,196.51	15,347.55	15,772.78	15,347.55	13,963.90
(c) Unallocated	-	-	-	-	-	-
Total	41,242.15	40,881.15	44,314.75	41,242.15	44,314.75	41,414.71

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Notes to Consolidated Financial Results:

- 1 The Financial Results include the results for the quarter and nine months ended on 31st December 2024 and comparable results of previous quarter and quarter on quarter.
- 2 Previous period/year figures have been reclassified / regrouped wherever necessary to confirm to current period classification.
- 3 Reporting in respect of reportable segments as per Ind AS - 108 Operating Segments is made separately.
- 4 During the quarter ended 31 December 2024, the Company allotted 72,018 equity shares of ₹ 10 each, on account of exercise of the stock options by the employees of the Company under the Employee Stock Option Plan.
- 5 EPES for quarters and year to date period are not annualised.
- 6 The valuation of inventory is a critical accounting estimate that involves significant judgment by management. The valuation of carbon credits involves factors, including verification of emission reductions, market pricing, regulatory compliance and the timing of recognized revenues.

The accounting policy of lower of Cost or Market Value, has been adopted for valuing inventory. However, there is no specific regulatory data / market data to derive the market value of inventory (carbon credits). The application of this method requires the use of certain assumptions and estimates, including the determination of the cost of goods sold and the carrying value of inventory on the balance sheet.

- 7 The board at its meeting held today i.e. 10th February 2025, has subject to the necessary approvals, considered and approved demerger of Generation Business Segment of EKI Energy Services Limited under a scheme of arrangement amongst EKI Energy Services Limited and EKI One Community Projects Limited and their respective shareholders and creditors under section 230-232 and other applicable provisions of the Companies Act, 2013.

Place: Indore

Date: 10th February 2025

For and on behalf of Board of Directors



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