

M S Agrawal & Company

161, Agrawal Bhawan, M.T. Cloth Market, Indore-452002
Madhya Pradesh, India.

Contact No: 8871610276 | Email: msagrawal21@gmail.com



INDEPENDENT AUDITOR'S REPORT

To the Members of
EKI One Community Projects Limited
Plot No.48, Scheme No.78 Vijay Nagar, Indore,
Madhya Pradesh, India, 452010

Report on the Audit of the Special Purpose Interim Financial Statements

Opinion

We have audited the accompanying special purpose interim financial statements of EKI One Community Projects Limited ('the Company'), which comprise the special purpose interim balance sheet as at 31st December 2024, the special purpose interim Statement of profit and loss for the period from 1 April, 2024 to 31 December, 2024 and notes to the special purpose interim financial statements including a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "Special Purpose Interim Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us. The aforesaid Special Purpose Interim Financial Statements as at and for the nine months' period ended 31 December, 2024 are prepared in material respects, in accordance with the basis of preparation described in these Special Purpose Interim Financial Statements.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SA's) specified under section 143(10) of the Companies Act, 2013 ('the Act') and other pronouncements issued by the Institute of Chartered Accountants of India ('ICAI') specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Special Purpose Interim Financial Statements section of our report. We are Independent of the Company in accordance with the Code of Ethics issued by the ICAI together with the ethical requirements that are relevant to our audit of the Special Purpose Interim Financial Statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the Special Purpose Interim Financial Statements.



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Emphasis of Matter – Basis of Preparation and Restriction of Use

We draw attention to the Special Purpose Interim Financial Statements, which describes the purpose of preparation of the interim financial statements. As explained therein, these Special Purpose Interim Financial Statements have been prepared by the Company pursuant to the requirements of circulars issued under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, for onward submission to the BSE Limited and other regulatory authorities for the purpose of de-merger. Accordingly, the attached Special Purpose Interim Financial Statements may not be suitable for any other purpose, and this report should not be used, referred to, or distributed for any other purpose.

Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Special Purpose Interim Financial Statements

The accompanying Special Purpose Interim Financial Statements have been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of these Special Purpose Interim Financial Statements in accordance with the basis of preparation as stated in draft scheme. This responsibility also includes the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; the selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation, and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Special Purpose Interim Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Special Purpose Interim Financial Statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.



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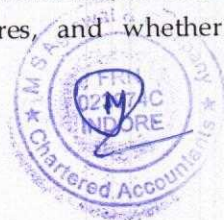


Auditor's Responsibilities for the Audit of the Special Purpose Interim Financial Statements

Our objectives are to obtain reasonable assurance about whether the Special Purpose Interim Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but it is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Special Purpose Interim Financial Statements.

As part of an audit in accordance with SAs issued by ICAI, specified under section 143(10) of the Act, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Special Purpose Interim Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the Special Purpose Interim Financial



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Statements represent the underlying transactions and events in a manner that achieves fair presentation.

- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For M S Agrawal & Company

Chartered Accountants

(Firm's Registration No 023974C)

CA Mayur Agrawal

Partner

(Membership No. 437723)

Place of Signature: Indore

Date: 31.01.2025

UDIN: 25437723BMOKLO9743



EKI One Community Projects Limited
 CIN: U74999MP2022PLC063039
 Address - PLOT- 48, SCHEME NO. 78, PART-II VIJAY NAGAR, INDORE, Indore, INDORE, Madhya Pradesh, India, 452010

Balance Sheet as at 31 December 2024

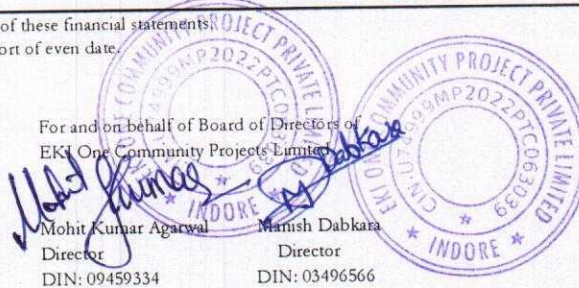
(All amounts in ₹, unless otherwise stated)

Notes	As At	As At	As At	As At
	31 Dec 2024	30 Sept 2024	30 June 2024	31 March 2024
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	1 875,587	900,000	-	-
(ii) Trade receivables	-	-	-	-
(iii) Cash and cash equivalents	2 29,758	32,000	938,849	951,874
(iv) Bank balances other than (iii) above	2 -	9,636	-	-
Other current assets	-	-	-	-
	905,345	941,635	938,849	951,874
Total assets	905,345	941,635	938,849	951,874
EQUITY AND LIABILITIES				
Equity				
Equity share capital	3 1,000,000	1,000,000	1,000,000	1,000,000
Other equity	4 (94,655)	(58,365)	(71,151)	(58,126)
Total equity	905,345	941,635	928,849	941,874
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	-	-	-	-
(b) total outstanding dues other than (i) (a)	-	-	-	-
(iii) Other financial liabilities	-	-	-	-
Other current liabilities				
Current tax liabilities, net	-	-	-	-
Provisions	5 -	-	10,000	10,000
Total Liabilities	-	-	10,000	10,000
Total Equity and Liabilities	905,345	941,635	938,849	951,874

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 One Community Projects Limited
 Mohit Kumar Agarwal Manish Dabkara
 Director Director
 DIN: 09459334 DIN: 03496566

Place: Indore
 Date: 28/01/2025

Place: Indore
 Date: 28/01/2025

UDIN: 25437723BMOKL09743

EKI One Community Projects Limited
 CIN: U74999MP2022PLC063039
 Address - PLOT- 48, SCHEME NO. 78, PART-II VIJAY NAGAR, INDORE, Indore, INDORE, Madhya Pradesh, India, 452010
 Statement of Profit and Loss for the quarter ended 31 December 2024
 (All amounts in ₹, except earnings per equity share and unless otherwise stated)

Notes	For the	For the	For the	For the period	For the year ended
	quarter ended	quarter ended	quarter ended	ended	
	31 Dec 2024	30 Sept 2024	30 June 2024	31 Dec 2024	31 March 2024
Revenue from operations					
Other income	6	16,223	9,636		25,858
Total income		16,223	9,636		25,858
Expenses					
Purchases					
Changes in Inventory					
Employee benefits expense					
Depreciation expense					
Other expenses	7	52,513	(3,150)	13,025	62,388
Total expenses		52,513	(3,150)	13,025	62,388
Profit before tax		(36,291)	12,786	(13,025)	(36,530)
Tax expense					
(a) Current tax					
(b) Deferred tax expense					
Total tax expense					
Profit for the year		(36,291)	12,786	(13,025)	(36,530)
Other comprehensive income/(loss)					
Items that will not be reclassified to profit or loss					
Income tax relating to items that will not be class					
Total other comprehensive income/(loss) for the year					
Total comprehensive income for the year		(36,291)	12,786	(13,025)	(36,530)
Earnings per equity share (EPES)	8				
- Base EPES (In absolute ₹ terms)		(0.36)	0.13	(0.13)	(0.04)
- Diluted EPES (In absolute ₹ terms)		(0.36)	0.13	(0.13)	(0.04)

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
 EK1 One Community Projects Limited
 Mohit Kumar
 Director
 DIN: 09450334

Munish Dabkara
 Director
 DIN: 03496566

Place: Indore
 Date: 28/01/2025

Place: Indore
 Date: 28.01.2025

UDIN: 25437723BMOKLOG743

EKI One Community Projects Limited

CIN: U74999MP2022PLC063039

Address - PLOT- 48, SCHEME NO. 78, PART-II VIJAY NAGAR, INDORE, Indore, INDORE, Madhya Pradesh, India, 452010

Statement of Cash Flows for the quarter ended 31 December 2024

(All amounts in ₹, unless otherwise stated)

	For the quarter ended 31 Dec 2024	For the quarter ended 30 Sept 2024	For the quarter ended 30 June 2024
Cash flow from operating activities			
Profit before tax	(36,291)	12,786	(13,025)
Adjustments to reconcile profit before tax to net cash flows:			
Operating profit before working capital changes	(36,291)	12,786	(13,025)
Adjustment for changes in working capital:			
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	-	(10,000)	-
Decrease in other liabilities	-	-	-
Cash generated from operations	(36,291)	2,786	(13,025)
Income taxes paid	(36,291)	2,786	(13,025)
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	24,413	-	-
Proceeds from sale of investments	-	(900,000)	-
Purchase of investments	-	-	-
Decrease/(increase) in other bank balances	-	-	-
Interest received	-	-	-
Dividend received	-	-	-
Net cash flow used in investing activities	24,413	(900,000)	-
Cash flows from financing activities			
Receipts from issue of Share Capital	-	-	-
Net cash flow from/used in financing activities	-	-	-
Net (decrease)/increase in cash and cash equivalents	(11,877)	(897,214)	(13,025)
Cash and cash equivalents at the beginning of the year	41,635	938,849	951,874
Cash and cash equivalents at the end of the year	29,758	41,635	938,849
Reconciliation of cash and cash equivalents as per the cash flow statement			
Cash on hand			
Balances with banks:			
- On current accounts	29,758	32,000	938,849
- On deposit accounts	-	9,636	-
Total cash and cash equivalents (note 1)	29,758	41,635	938,849

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



For and on behalf of Board of Directors
EKI One Community Projects Limited
Mohit Kumar Agarwal
Director
DIN: 09459334
Manish Dabkar
Director
DIN: 03496566



Place: Indore
Date: 28/01/2025

UDIN: 25437723BMDKLO9343

Place: Indore
Date: 28-01-2025

EKI One Community Projects Limited

CIN: U74999MP2022PLC063039

Address - PLOT- 48, SCHEME NO. 78, PART-II VIJAY NAGAR, INDORE, Indore, INDORE, Madhya Pradesh, India, 452010

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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
EKI One Community Projects Limited
Mohit Kumar Agarwal
Director
DIN: 09459334
Manish Chakraborty
Director
DIN: 03496566



Place: Indore
Date: 28/01/2025

UDIN: 25437723BMDKLG743

Place: Indore
Date: 28-01-2025