

To,
The Stakeholders of
EKI Energy Services Limited

Subject: Intimation regarding restatement of financial results for Q1, Q2 and Q3 of FY 2022-23

This is to inform all stakeholders that the Board of Directors of EKI Energy Services Limited ("the Company"), after considering the opinion of external experts and the joint statutory auditors, approved the restatement of certain financial figures for the quarters ended 30 June 2022, 30 September 2022 and 31 December 2022 (Q1, Q2 and Q3 of FY 2022-23). The restatement primarily pertains to conservative accounting of timing of revenue recognition and corresponding costs in respect of certain contracts, to ensure compliance with the applicable Ind AS requirements and the revenue recognition principles accepted by the joint statutory auditors.

Pursuant to the said exercise, the Company has given effect to the revised figures in the annual audited standalone and consolidated financial statements for the year ended 31 March 2023, which represent its first Ind AS financial statements with comparatives. As a result, the comparative financial information for Q1, Q2 and Q3 of FY 2022-23 disclosed in the subsequent quarterly/annual results already carries the corrected figures for these quarters.

However, in the BSE electronic filing system, a particular quarterly result for a given period can be uploaded only once and cannot be replaced by a revised file; consequently, the originally filed Q1, Q2 and Q3 FY 2022-23 results (as first submitted) continue to appear on the stock exchange portal and cannot be re-uploaded in restated form.

In view of the above, stakeholders are requested to kindly refer to:

- The audited standalone and consolidated financial statements for FY 2022-23 (including notes on first-time Ind AS adoption and restatement), and
- The financial results for subsequent periods where the comparative figures for Q1, Q2 and Q3 of FY 2022-23 have been presented after giving effect to the above restatement,

for the correct and updated financial information relating to those quarters.

This clarification is being placed on the website of the Company and is to be read in conjunction with the financial results already filed with the stock exchange(s).

For EKI Energy Services Limited

Name: Manish Kumar Dabkara

Designation: Chairman and Managing Director

Date: September 23, 2023

Place: Indore

Regd. Office - Enking Embassy,

Plot 48, Scheme 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

An ISO 9001:2015 certified organisation

CIN - L74200MP2011PLC025904

GSTIN - 23AACCE6986E1ZL

UAM (MoMSME) - MP-23-0014187

November 04, 2022

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

Scrip Code: 543284
Symbol: EKI

Subject: Outcome of the meeting of the board of directors held on November 04, 2022.

Time of Commencement : 12:30 P.M.

Time of Conclusion : 06:00 P.M.

Dear Sir(s),

Pursuant to regulations 30 & 33 read with clause (4) (h) of para A of part A of Schedule III of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), this is to inform you that the Board of Directors of EKI Energy Services Limited ('EKIESL' or the Company') at its Meeting held today i.e., November 04, 2022, have *inter-alia* considered and approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended on September 30, 2022, along with Limited Review Report issued by the statutory auditors M/s. D. N. Jhamb & Co., Chartered Accountants.

The copies of the said Un-audited Standalone and Consolidated financial results along with Limited Review Report thereon, are enclosed herewith as Annexure A.

The said results 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

D. N. JHAMB AND COMPANY

Chartered Accountants



Reach us at: dnjhambandcompany@gmail.com

Mob: +9198268-14580

Jhamb House, 568AM, Scheme No. 140, Indore (M.P) 452001

Limited Review Report on unaudited standalone financial results of EKI Energy Services Limited for the quarter ended 30th September 2022 and year to date from 01st April 2022 to 30th September 2022 pursuant to the Regulation 33 of the Securities Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015 (as amended)

To,

**The Board of Directors of
EKI ENERGY SERVICES LIMITED**

CIN: L74200MP2011PLC025904

201, Plot No. 48, Scheme No. 78,
Part II, Vijay Nagar, Indore – 452010 (M.P.)

1. We have reviewed the accompanying Statement of unaudited standalone financial results (“the Statement”) of EKI ENERGY SERVICES LIMITED (“the Company”) for the quarter ended 30th September 2022 and year to date from 01st April 2022 to 30th September 2022 being submitted by the Company pursuant to the requirements of regulation 33 of the Securities Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company’s management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 “Interim Financial Reporting” (“Ind AS 34”), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with the Regulations 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. Our responsibility is to issue a report 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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides 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, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable Indian Accounting Standards ("Ind AS") and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For D.N. JHAMB AND COMPANY
Chartered Accountants
Firm Reg. No. 019675C



CA. (Dr.) DEVKI NANDAN JHAMB
Partner
Membership No. 079696

Place: Indore
Date: 04th November 2022
UDIN: 22079696BCAFJH2100

D. N. JHAMB AND COMPANY

Chartered Accountants



Reach us at: dnjhambandcompany@gmail.com

Mob: +9198268-14580

Jhamb House, 568AM, Scheme No. 140, Indore (M.P.) 452001

Limited Review Report on unaudited consolidated financial results of EKI Energy Services Limited for the quarter ended 30th September 2022 and year to date from 01st April 2022 to 30th September 2022 pursuant to the Regulation 33 of the Securities Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015 (as amended)

To,

**The Board of Directors of
EKI ENERGY SERVICES LIMITED**

CIN: L74200MP2011PLC025904

201, Plot No. 48, Scheme No. 78,
Part II, Vijay Nagar, Indore – 452010 (M.P.)

1. We have reviewed the accompanying Statement of unaudited consolidated financial results (“the Statement”) of EKI ENERGY SERVICES LIMITED (“the Parent”), and its subsidiaries (the Parent and its subsidiaries together referred to as “the Group”) for the quarter ended 30th September 2022 and year to date from 01st April 2022 to 30th September 2022 being submitted by the Parent pursuant to the requirements of regulation 33 of the Securities Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015, (“the Listing Regulations”) as amended.
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 “Interim Financial Reporting” (“Ind AS 34”), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with the Regulations 33 of the Listing Regulations. Our responsibility is to issue a report 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 of Auditing and consequently does not enable us to obtain assurance that we would become aware of all the significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.



4. The Statement includes the results of the following entities:

S. No.	Name of the Component	Relationship
1	GHG Reduction Technologies Private Limited	Subsidiary
2	Glofix Advisory Services Private Limited	Subsidiary
3	Enking International FZCO	Wholly Owned Subsidiary
4	Amrut Nature Solutions Private Limited	Subsidiary
5	Enking International Pte. Limited	Wholly Owned Subsidiary

5. Financial results of the subsidiaries forming part of the Group have not been reviewed, whose interim financial results reflect total asset of Rs. 3572.34 Lakhs as on 30th September 2022, total revenue of Rs. 4064.14 Lakhs, total net profit after tax of Rs. 1054.91 Lakhs and total comprehensive income of Rs. 1054.91 Lacs for the quarter ended 30th September 2022, as considered in the Statement. Our Conclusion is not modified in respect of this matter.
6. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable Indian Accounting Standards ("Ind AS") and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For D.N. JHAMB AND COMPANY

Chartered Accountants
Firm Reg. No. 019675C



CA. (Dr.) DEVKI NANDAN JHAMB

Partner

Membership No. 079696

Place: Indore

Date: 04th November 2022

UDIN: 22079696BCAFUL1023

Statement of unaudited standalone and consolidated financial results for the quarter and half year ended on 30th September 2022

(Amount in Rs. lakhs unless otherwise stated)

S. No.	Particulars	Standalone						Consolidated			
		Quarter ended			Half-Year ended		Year ended	Quarter ended		Half-Year ended	Year ended
		30.09.2022	30.09.2021	30.06.2022	30.09.2022	30.09.2021	31.03.2022	30.09.2022	30.06.2022	30.09.2022	31.03.2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1.	Revenue from operations	44,947.92	44,346.90	50,811.49	95,759.41	63,681.20	1,80,011.77	46,036.34	50,971.22	97,007.56	1,80,011.77
2.	Other income	77.10	21.46	47.86	124.97	36.01	130.34	78.76	48.98	127.74	130.63
	Total income (1+2)	45,025.02	44,368.36	50,859.35	95,884.38	63,717.21	1,80,142.11	46,115.10	51,020.20	97,135.30	1,80,142.40
3.	Expenses										
a)	Purchases	21,780.34	35,270.89	30,174.46	51,954.81	48,884.61	1,33,308.90	20,982.67	30,044.99	51,027.63	1,33,308.90
b)	Changes in inventories	4,202.95	(6,657.43)	1,192.54	5,395.48	(8,098.91)	(19,594.28)	3,893.78	961.02	4,854.80	(19,594.28)
c)	Employee benefits expense	1,455.12	475.50	1,028.72	2,483.84	858.81	2,529.93	1,709.26	1,097.95	2,807.21	2,530.73
d)	Finance costs	246.90	30.13	28.35	275.25	39.12	59.53	261.25	30.71	291.96	60.34
e)	Depreciation and amortization expense	52.75	14.53	67.31	120.07	28.21	90.75	96.45	84.96	181.42	96.27
f)	Other expenses	4,518.18	4,383.92	4,120.60	8,638.78	6,383.16	12,183.39	5,147.92	4,315.36	9,463.29	12,212.40
	Total Expenses (total a to f)	32,256.25	33,517.55	36,611.98	68,868.22	48,095.00	1,28,578.22	32,091.33	36,534.99	68,626.30	1,28,614.35
4.	Profit/ (Loss) before tax and Exceptional Item (1+2-3)	12,768.78	10,850.81	14,247.37	27,016.15	15,622.21	51,563.89	14,023.77	14,485.21	28,509.00	51,528.05
5.	Exceptional Item Gain / (Loss)	-	-	-	-	-	-	-	-	-	-
6.	Profit/ (Loss) before tax (4-5)	12,768.78	10,850.81	14,247.37	27,016.15	15,622.21	51,563.89	14,023.77	14,485.21	28,509.00	51,528.05
7.	Tax Expense										
a)	Current Tax	3,212.09	2,730.55	3,561.24	6,773.33	3,933.39	13,250.22	3,402.31	3,611.02	7,013.32	13,250.22
b)	Deferred tax (benefit)/expense	(1.51)	(0.32)	(12.28)	(13.79)	(1.29)	(12.95)	8.37	(14.12)	(6.15)	(12.89)
c)	Previous Period Tax	(0.47)	-	-	(0.47)	-	(0.76)	(0.47)	-	(0.47)	(0.76)
8.	Profit / (Loss) after tax for the period (6-7)	9,558.67	8,120.58	10,698.41	20,257.09	11,690.11	38,327.38	10,613.56	10,888.31	21,502.30	38,291.48
9.	Net Profits / (Loss) attributable to:										
a)	Owners of the Company	9,558.67	8,120.58	10,698.41	20,257.09	11,690.11	38,327.38	10,192.99	10,810.75	21,004.17	38,306.84
b)	Non-Controlling Interest	-	-	-	-	-	-	420.58	77.56	498.13	(15.36)
		9,558.67	8,120.58	10,698.41	20,257.09	11,690.11	38,327.38	10,613.56	10,888.31	21,502.30	38,291.48
10.	Other comprehensive income										
	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 for the year	-	-	-	-	-	-	-	-	-	-
11.	Total comprehensive income attributable to										
a)	Owners of the Company	9,558.67	8,120.58	10,698.41	20,257.09	11,690.11	38,327.38	10,192.99	10,810.75	21,004.17	38,306.84
b)	Non-Controlling Interest	-	-	-	-	-	-	420.58	77.56	498.13	(15.36)
		9,558.67	8,120.58	10,698.41	20,257.09	11,690.11	38,327.38	10,613.56	10,888.31	21,502.30	38,291.48
12.	Paid-up Equity Share Capital (face value of Rs.10/- each)	2,749.60	2,749.60	2,749.60	2,749.60	2,749.60	2,749.60	2,749.60	2,749.60	2,749.60	2,749.60
13.	Earnings Per Equity Share (EPES) (Refer note 10):										
a)	Basic (in absolute Rs. terms)	34.76	29.53	38.91	73.67	42.52	139.39	37.07	39.32	76.39	139.32
b)	Diluted (in absolute Rs. terms)	34.76	29.53	38.91	73.67	42.52	139.39	37.07	39.32	76.39	139.32



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UAM (MoMSME) - MP-23-0014187

Statement of Standalone & Consolidated Assests and Liabilities

Particulars	Standalone			Consolidated	
	As on			As on	
	30.09.2022	30.09.2021	31.03.2022	30.09.2022	31.03.2022
Assets					
Non-current assets					
Property, plant and equipment	207.22	132.28	148.27	437.91	277.25
Capital work-in-progress	13.02	14.55	10.98	13.02	31.3
Right of use Asset	-	-	-	254.54	0
Intangible assets	355.41	-	0.23	355.41	0.23
Intangible assets under development	54.44	308.11	393.22	54.44	393.22
Investment property	2,379.02	606.89	2,422.68	2,379.02	2422.68
Financial assets					
(i) Investments	344.98	-	89.75	61.04	61.26
(ii) Other financial assets	83.48	140.18	88.67	104.96	97.74
Deferred tax assets (net)	23.44	7.18	18.84	16.39	19.77
Non Current Tax Assets (net)	-	0.86	-	-	0
Other non-current assets	-	-	-	-	0
	3,461.01	1,210.05	3,172.64	3,676.73	3303.45
Current assets					
Short-term loans and advances	13.72	-	-	80.30	5688.44
Inventories	14,198.79	8,098.91	19,594.28	14,739.48	19594.28
Financial assets					
(i) Investments	6,064.47	3,350.31	2,211.88	6,066.04	2211.88
(ii) Trade receivables	31,387.09	4,693.06	13,953.10	31,503.45	13955.71
(iii) Cash and cash equivalents	7,382.07	2,549.45	937.56	7,951.18	973.26
(iv) Bank balances other than (iii) above	5,200.04	-	387.76	5,200.04	387.76
(v) Loans	109.23	17.53	16.90	674.71	1.19
(vi) Other current assets	14,509.68	5,290.10	15,744.58	14,038.31	10080.99
	78,865.09	23,999.36	52,846.06	80,253.51	52893.51
Total assets	82,326.11	25,209.41	56,018.70	83,930.26	56196.96
Equity and liabilities					
Equity					
Equity share capital	2,749.60	687.40	687.40	2,749.60	687.4
Other equity	58,409.40	14,975.86	40,238.40	59,139.64	40223.39
	61,159.00	15,663.26	40,925.80	61,889.24	40910.79
Non-Controlling Interest	-	-	-	778.11	57.47
Total equity	61,159.00	15,663.26	40,925.80	62,667.35	40968.26
Liabilities					
Non-current liabilities					
Financial liabilities					
(i) Borrowings	-	68.80	-	-	-
(ia) Lease Liabilities	-	-	-	296.04	123.39
(ii) Provisions	595.40	17.01	42.65	595.40	42.65
(iii) Other Non-current liabilities	8.50	-	8.50	8.50	8.5
	603.90	85.81	51.15	899.94	174.54
Current liabilities					
Financial liabilities					
(i) Borrowings	68.15	17.29	84.88	68.15	84.88
(ii) Trade payables	-	-	-	-	-
-Total outstanding dues of micro enterprises and sm	-	-	3.47	-	3.47
-Total outstanding dues of creditors other than micro	16,271.61	6,914.52	10,643.16	15,825.08	10665.7
(iii) Other financial liabilities	42.35	2.79	1,421.17	56.40	1409.31
(iv) Other current liabilities	454.00	964.45	169.00	580.49	170.45
(v) Provisions	3.15	-	3.16	108.90	3.16
(vi) Current tax liabilities (net)	3,723.95	1,561.30	2,716.92	3,723.95	2717.19
	20,563.21	9,460.35	15,041.76	20,362.97	15054.16
Total equities and liabilities	82,326.11	25,209.41	56,018.70	83,930.26	56196.96

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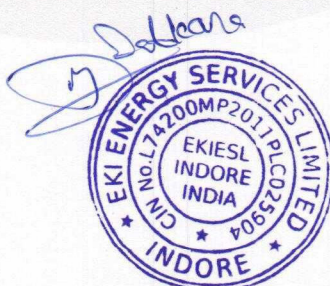
GSTIN - 23AACCE6986E1ZL

UAM (MoMSME) - MP-23-0014187

EKI ENERGY SERVICES LIMITED
CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th September 2022

(Rs. In Lakhs)

PARTICULARS	Standalone	Consolidated
	For the Half Year ended	For the Half Year ended
	30-09-2022	30-09-2022
A) Cash Flow From Operating Activities :		
Net Profit before tax	27,016.15	28,509.00
Adjustment for :		
Depreciation and Amortization	120.07	181.42
Interest Expense / Charges on Borrowing	275.25	291.96
Other Non Operating Income	(124.97)	(127.74)
Operating profit before working capital changes	27,286.50	28,854.63
Changes in Working Capital		
Decrease / (Increase) in Trade Receivables	(17,433.99)	(17,547.74)
Decrease / (Increase) in Short-Term Loans & Advances	(13.72)	5,608.14
Decrease / (Increase) in Other Current Assets	1,234.90	(3,957.32)
Decrease / (Increase) in Inventories	5,395.49	4,854.80
Increase / (Decrease) in Trade Payables	5,624.89	5,155.91
Increase / (Decrease) in Short-Term Provisions	-	105.74
Increase / (Decrease) in Other Current Liabilities	285.00	410.04
Decrease / (Increase) in Other Financial Asset	5.19	(7.22)
Decrease / (Increase) in Loans (Assets)	(92.33)	(673.52)
Increase / (Decrease) in Other Financial Liabilities	(1,378.82)	(1,352.91)
Cash generated from operations	20,913.11	21,450.55
Less:- Income Taxes paid	(5,780.52)	(5,995.53)
Net cash flow from operating activities A	15,132.59	15,455.02
B) Cash Flow From Investing Activities :		
(Purchase) / Sale of Tangible / Intangible Assets and CWIP	(197.46)	(594.74)
Sale of Tangible Assets	-	-
Purchase of Tangible Assets	-	-
Purchase of Intangible Assets	-	-
Purchase of Work in Progress	-	-
Decrease / (Increase) in Non Current Investment	(211.57)	43.88
Decrease / (Increase) in Current Investment	(3,852.59)	(3,854.16)
Decrease / (Increase) in Other Non-Current Assets	-	-
Other Non-Operating Income	124.97	127.74
Net cash flow from investing activities B	(4,136.65)	(4,277.27)



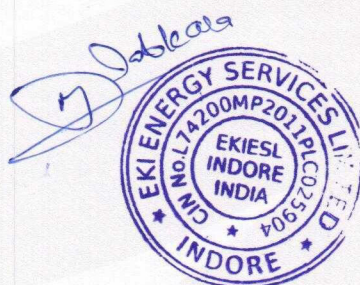
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C) Cash Flow From Financing Activities :

Net Proceeds from Issuance of Share Capital	-	-
Net Proceeds from Issuance of Share Capital (Minority Interest)	-	195.76
Expenses incurred for Issuance of Share Capital (IPO Expenses)	-	-
Interest Expense / Charges on Borrowing	(275.25)	(291.96)
Increase / (Decrease) in Long-Term Provisions	552.75	552.75
Increase / (Decrease) in Long-Term Borrowings	-	-
Increase / (Decrease) in Long-Term Lease Liabilities	-	172.65
Increase / (Decrease) in Other Non Current Liabilities	-	-
Increase / (Decrease) in Short-Term Borrowings	(16.73)	(16.73)
Dividend Paid to Company's Shareholder	-	-
Net cash flow from financing activities	260.77	612.47
Net cash flow from operating activities	15,132.59	15,455.02
Net cash flow from investing activities	(4,136.65)	(4,277.27)
Net cash flow from financing activities	260.77	612.47
Net Increase/(Decrease) In Cash & Cash Equivalents	11,256.73	11,790.24
Cash equivalents at the beginning of the period	1,325.32	1,361.02
Cash equivalents at the end of the period	12,582.05	13,151.26
Note 1: Components of Cash & Cash Equivalents		
Cash-on-Hand	5.74	7.23
Balances in current accounts with Banks	254.50	739.58
Debit balance in overdraft account with Banks	7,121.83	7,121.83
Short Term Sweep Deposits	-	82.55
Bank Balance in Deposits	5,200.04	5,200.04
Total Cash equivalents at the end of the period	12,582.11	13,151.22



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Scheme 54, Indore - 452010, Madhya Pradesh, India

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

Notes to Standalone & Consolidated Financial Results:

- These Financial Results are presented in accordance with the Indian Accounting Standards. The company has adopted Indian Accounting Standards from 01st April 2022 and accordingly the comparable figures for earlier periods reported in IGAAP are re-stated / regrouped in accordance with the Indian Accounting Standards, so as to conform with the current period reporting.
- Holding and subsidiary relationship with the following subsidiaries has been established during the last quarter of F.Y. 2021-22, therefore the comparative figures for quarter ended and half year ended on 30.09.2021 have not been provided.
 - GHG Reduction Technologies Pvt. Ltd. (CIN: U31909MP2022PTC059070)
 - Glofix Advisory Services Pvt. Ltd. (CIN: U74999MP2016PTC041863)
 - Amrut Nature Solutions Pvt. Ltd. (CIN: U74999MP2022PTC059991)
 - Enking International FZCO (Overseas Entity)

Further, Holding and subsidiary relationship with the following subsidiary has been established during the Quarter 1 of FY 2022-23, therefore the comparative consolidated figures of earlier periods does not include the amounts of the following company:

A. Enking International Pte. Ltd. (Overseas Entity)

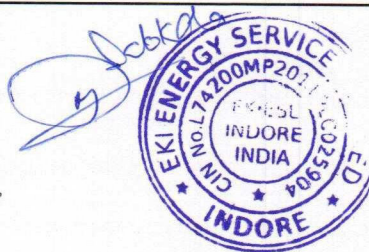
The company has also subscribed in the Equity Shares of the following company incorporated under section 8, however since the company is not entitled to use any asset / income from the said company, the same is not considered for the purpose of consolidation.

B. Enking International Foundation (CIN: U85300MP2022NPL061330)

- In accordance with Ind AS 110, "Consolidated Financial Statements" & Ind AS 21 "The Effects of Changes in Foreign Exchange Rates", issued by the Ministry of Corporate Affairs, for the purpose of Consolidation, financial statements of the Subsidiary Enking International FZCO and Enking International Pte. Ltd., has been restated into Indian Currency.
- The results for period ended on 30th September 2022 and the quarter ended on 30th June 2022 presented were subjected to a "Limited Review" by the Statutory Auditors of the Company. An unqualified report was issued by them thereon. The results for the year ended 31st March 2022 were subjected to Audit by the Statutory Auditors of the Company. An unqualified report was issued by them thereon. The results for period before 01.04.2021 were drawn under IGAAP and accordingly the unqualified reports were issued for respective statements.
- Considering the threshold prescribed in the Indian Accounting Standard 108 "Segment Reporting", issued by the Ministry of Corporate Affairs, the Company does not have more than one reportable segment. Hence, Segment Reporting has not been given.
- These financial results have been prepared in accordance with applicable Indian accounting standards as prescribed under section 133 of the Companies Act, 2013 read with relevant rules made thereunder and other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India.
- The earning per equity share for quarters & year to date period are not annualised. EPS has been calculated by dividing the total comprehensive income from the adjusted no. of equity shares. Adjusted number of equity share is the number of equity share after giving effect to the bonus issue. The Company has issued 20.62 Crores Bonus shares during the Q2 of FY 2022-23. As per Ind AS 33, "Earning Per Share" the number of equity shares outstanding before the bonus issue has to be adjusted for proportionate change in the number of equity shares outstanding as if the event had occurred at the beginning of the earliest period reported.

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