

April 30, 2026

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 April 30, 2026.

Time of Commencement : 3:00 P.M.

Time of Conclusion : 6:30 P.M.

Dear Sir(s),

Pursuant to Regulation 30, 33 and 42 of SEBI (Listing Obligations and 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., April 30, 2026, *inter-alia* considered and approved:

1. Audited Standalone and Consolidated Financial Results of the Company for the quarter and year ended March 31, 2026, along with Independent Auditor's Report issued by the statutory auditors M/s. Dassani and Associates LLP.

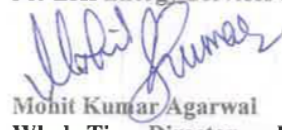
The copies of the said audited standalone and consolidated financial results of the Company for the quarter and year ended March 31, 2026, along with Independent Auditor's Report issued by the statutory auditors and other disclosures as required under Regulation 30 of the Listing Regulations are enclosed herewith as Annexures.

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

Kindly take the above information on records.

Thanking you

Yours Faithfully
For **EKI Energy Services Limited**



Mohit Kumar Agarwal

Whole Time Director and Chief Financial Officer



Encl: a/a

Independent Auditor's Report on Audit of the Annual Standalone Financial Results of EKI Energy Services Limited ("the Company") pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended

To the Board of Directors of
EKI Energy Services Limited

Opinion

1. We have audited the accompanying statement of Standalone Financial Results of **EKI Energy Services Limited** (hereinafter referred to as the "Company") for the year ended 31st March, 2026 attached herewith (hereinafter referred to as the "Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (hereinafter referred to as the "LODR Regulations").
2. In our opinion and to the best of our information and according to explanations given to us, the Statement:
 - a) is presented in accordance with the requirements of Regulation 33 of the LODR Regulations in this regard; and
 - b) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") as notified by the Ministry of Corporate Affairs ("MCA") under section 133 of the Act, read together with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and other accounting principles generally accepted in India of the net loss and other comprehensive income and other financial information of the Company for the year ended 31st March, 2026.

Basis for Opinion

3. We have conducted our audit in accordance with the Standards on Auditing ("SA's) 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 Statements for the year ended 31st March, 2026 section of our report. We are independent of the Company in accordance with the Code of Ethics issued by The Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the statement for the year ended 31st March, 2026 under the provisions of act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.



Emphasis of Matter

We draw attention to matters:

4. The Board of Directors of the company at its meeting held on 10th February, 2025 has approved the scheme of arrangement in the nature of demerger (the "Scheme") entered between EKI Energy Services Limited ("Demerged Company"/ "Company") and EKI One Community Projects Limited ("Transferee company/ resulting company") with effect from 1st January, 2025 or any other date as may be fixed by Regulatory Authority. Since approval of the scheme by the Regulatory Authority is awaited, therefore, these Standalone Financial Results have been prepared without considering the effect of the scheme.

Our conclusion on the statement is not modified in the respect of the matter described above.

Responsibilities of the Management and Board of Directors for the Statement

5. The Statement is the responsibility of the Company's Management and Board of Directors and has been approved by them for issuance. The Statement has been compiled from the related Audited Standalone Financial Statements. This responsibility includes the preparation and presentation of the Statement for the quarter and year ended 31st March, 2026 that give a true and fair view of the net loss and other comprehensive income and other financial information of the Company in accordance with the recognition and measurement principles laid down in the Ind AS, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations. This responsibility also includes 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; 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 Statement that give a true and fair view and is free from material misstatement, whether due to fraud or error.
6. In preparing the Statement, the Management and Board of Directors are 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 Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
7. The Board of Directors are also responsible for overseeing the financial reporting process of the Company.



Auditors Responsibilities for the Statement

8. Our objective are to obtain reasonable assurance about whether the statement for the year ended 31st March, 2026 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 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 Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, 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.
- Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulations 33 of the LODR Regulations.
- Conclude on the appropriateness of the Management and 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. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. 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 Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Standalone Financial statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the statement may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the statement.

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 to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

9. As presented in Note no. 8 of the financial results, the erstwhile auditor during their audit for the year ending 31 March 2023, had reported matter under Rule 13 of the Companies (Audit and Auditors) Rules, 2014, which was included as an Emphasis of Matter paragraph in our reports for the subsequent period. As informed to us, the said matter was examined by independent legal and financial experts, and the Company had concluded that the provisions of the aforesaid Rules were not attracted. The matter subsequently was under consideration with the Ministry of Corporate Affairs (MCA).

Recently, the Company has received a communication dated April 30, 2026 in response to its request wherein it is stated that no action is warranted in respect of the aforesaid matter. Accordingly, the matter stands resolved.



10. The Statement includes the results for the quarter ended 31st March, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us, as required under the LODR Regulations.

Our opinion on the Audit of the statement for the year ended 31st March, 2026 is not modified in respect of these matters described in para 9 and 10.

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


CA. Aayush Mandhanya
Partner

Membership No.: 435709
UDIN: **26435709TRGTGW8706**
Place: Indore
Date: April 30, 2026



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: EKI Embassy, A-35 Scheme 78, Part 1 Phase 2, Vijay Nagar, Indore, Madhya Pradesh, India, 452010

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

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2026

(Amount in ₹ lakhs unless otherwise stated)

S. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	(Unaudited)	Audited	Audited	Audited
1	Revenue					
	a) Revenue from operations	1,847.40	1,581.32	1,457.59	8,337.19	16,461.47
	b) Other income	251.88	655.50	450.28	1,947.48	1,692.13
	Total income	2,099.28	2,236.82	1,907.87	10,284.67	18,153.60
2	Expenses					
	a) Purchase of stock in trade	456.79	754.19	562.16	2,471.81	4,739.11
	b) Change in inventories of stock in trade	314.11	112.84	(774.26)	1,809.23	4,362.79
	c) Employee benefits expense	468.96	410.89	670.43	1,467.18	2,997.85
	d) Finance costs	3.19	52.74	7.56	61.67	83.64
	e) Depreciation and amortization expense	661.05	650.70	486.75	2,301.89	1,159.51
	f) Other expenses	992.47	334.50	665.88	2,921.88	3,160.44
	Total expenses	2,896.57	2,315.86	1,618.52	11,033.66	16,503.34
3	Profit before tax	(797.29)	(79.04)	289.35	(748.99)	1,650.26
4	Tax Expense					
	a) Current Tax	-	-	-	-	-
	b) Adjustment of tax relating to earlier periods	-	-	-	-	-
	c) Deferred Tax Expense/ (Credit)	(15.56)	(82.63)	(10.78)	26.96	124.32
5	Profit for the period/ year	(781.73)	3.59	300.12	(775.95)	1,525.94
6	Other comprehensive income					
	Items that will not be reclassified to the statement of profit or loss:					
	- Remeasurement of defined employee benefit plans	23.17	-	4.23	23.17	4.23
	- Income tax relating to items that will not be reclassified to the Statement of Profit and Loss	(5.83)	-	(1.07)	(5.83)	(1.07)
	Total other comprehensive income for the period/ year	17.34	-	3.17	17.34	3.17
7	Total comprehensive income for the period/ year	(764.39)	3.59	303.28	(758.61)	1,529.11
8	Paid-up Equity Share Capital (Face value of Rs.10/- each)	2,768.68	2,764.37	2,760.37	2,768.68	2,760.37
9	Other equity as on 31st March 2026					39,124.21
10	Earnings Per Equity Share (EPES):					
	- Basic (in absolute ₹ terms)	(2.76)	0.01	1.10	(2.74)	5.55
	- Diluted (in absolute ₹ terms)	(2.76)	0.01	1.10	(2.74)	5.53



For Identification Purposes only

Dassani & Associates LLP
Chartered Accountants

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Indore-452010, Madhya Pradesh, India

Corp. Office - EKI EMBASSY, A35, Scheme 78

Part 1 Phase 2, Indore-452010, Madhya Pradesh, India

An ISO 9001 :2015 Certified Organisation

CIN - L74200MP2011PLC025904

GSTIN - 23AACCE6986E1ZL

UAM (MoMSME) - MP-23-0014187

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CIN: L74200MP2011PLC025904, website: www.enkingint.org, Ph No. +91 7314289086, email: business@enkingint.org		
STANDALONE BALANCE SHEET AS AT 31ST MARCH 2026		
(All amounts in lakhs of ₹, unless otherwise stated)		
Particulars	As at	
	31.03.2026	31.03.2025
Assets		
Non-current assets		
Property, plant and equipment	238.94	153.13
Intangible Assets	6,754.21	8,209.88
Intangible Assets Under Development	209.37	209.37
Investment Property	5,707.48	1,740.52
Financial assets	2,542.41	3,661.70
(i) Investments	889.56	1,052.48
(ii) Loans	896.98	482.80
(iii) Other financial assets	6,541.50	7,453.53
Other Non-Current Assets		
Total for Non-Current Assets	23,780.45	22,963.41
Current assets	6,432.11	8,241.34
Inventories		
Financial assets	3,724.98	6,254.55
(i) Investments	1,493.07	2,899.26
(ii) Trade receivables	281.54	5,253.80
(iii) Cash and cash equivalents	10,590.95	7,685.59
(iv) Bank balances other than (iii) above	146.76	184.66
(v) Loans	11,826.56	9,601.75
Other current assets	253.05	244.93
Current tax assets (net)	34,749.02	40,365.88
Total for Current Assets	58,529.47	63,329.29
Total assets		
Equity & Liabilities		
Equity	2,768.68	2,760.37
Equity share capital	39,124.21	39,962.01
Other equity	41,892.89	42,722.38
Total Equity		
Liabilities		
Non-current liabilities		
Financial liabilities	29.25	99.72
(i) Borrowings	71.94	73.72
Provisions	135.83	103.04
Deferred tax liabilities (net)	14,389.22	15,947.73
Other Non-Current Liabilities	14,626.24	16,224.21
Total for Non-Current Liabilities		
Current liabilities		
Financial liabilities	511.66	23.85
(i) Borrowings		
(ii) Trade payables		
(a) total outstanding dues of micro and small enterprises	956.90	2,678.31
(b) total outstanding dues other than (ii)(a) above	98.05	153.76
(iii) Other financial liabilities	435.27	1,516.96
Other current liabilities		
Current tax liabilities, net	8.47	9.81
Provisions	2,010.34	4,382.69
Total for Current Liabilities	58,529.47	63,329.29
Total Equity & Liabilities		



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STEERING THE PLANET TO NET ZERO

EKI Energy Services Limited

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STANDALONE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH 2026

(All amounts in lakhs of ₹, unless otherwise stated)

	For the year ended	
	31.03.2026	31.03.2025
Cash flow from operating activities		
Profit before tax	(748.99)	1,650.26
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation expense	2,301.89	1,159.51
Employee benefits expense	(75.76)	124.07
Interest Income	(894.13)	(1,056.98)
Changes in fair value excluding net gain/ (loss) on sale of investments	256.67	(149.59)
(Gain)/loss on sale of investments	(606.40)	(67.96)
(Gain)/ Loss on sale of Investment Property	(230.46)	
(Profit) / Loss on sale of fixed assets (net)	(18.54)	(8.33)
Operating profit before working capital changes	(15.72)	1,650.98
Adjustment for changes in working capital:		
(Increase) / Decrease in inventories	1,809.22	4,362.79
(Increase) / Decrease in trade receivables	1,406.19	1,423.02
(Increase) / Decrease in other financial assets	200.83	(353.91)
(Increase) / Decrease in other assets	(1,312.77)	1,961.78
Increase / (Decrease) in trade payables	(1,721.41)	(1,393.48)
Increase / (Decrease) in other financial liabilities	(55.72)	(1.78)
Increase / (Decrease) in other liabilities	(1,081.69)	1,162.28
Increase / (Decrease) in other non-current liabilities	(1,558.51)	(3,971.40)
Cash generated from operations	(2,329.58)	4,840.29
Income taxes paid	(8.12)	(91.83)
Net cash generated from operating activities	(2,337.70)	4,748.46
Cash flows used in investing activities		
Purchase of property, plant and equipment	(187.48)	(28.91)
Purchase of Intangible Assets	(710.24)	(15.08)
Purchase of Capital WIP and Intangible Assets under Development	-	-
Purchase of investment property	(4,961.34)	-
Proceeds from sale of property, plant and equipment	78.04	81.53
Proceeds from sale of investment property	1,131.00	-
(Increase) / Decrease in investments	3,998.57	(6,114.98)
(Increase) / Decrease in other bank balances	(2,905.36)	(4,620.81)
(Increase) / Decrease in other non-current financial assets	(414.19)	9,040.37
Interest Income	894.13	1,056.98
Net cash flow used in investing activities	(3,076.86)	(600.90)
Cash flows from financing activities		
Increase / (Decrease) in Non-Current Financial Liabilities - Borrowings	(70.47)	(67.65)
Increase / (Decrease) in Current Financial Liabilities - Borrowings	487.81	(11.39)
Proceeds from issuance of Share Capital	24.92	159.90
Dividend Paid	-	(552.07)
Net cash flow from/used in financing activities	442.26	(471.21)
Net (decrease)/increase in cash and cash equivalents	(4,972.26)	3,676.38
Cash and cash equivalents at the beginning of the year	5,253.80	1,577.42
Cash and cash equivalents at the end of the year	281.54	5,253.80
Reconciliation of cash and cash equivalents as per the cash flow statement		
Cash on hand	5.61	5.45
Balances with banks:		
- On current accounts	105.93	245.53
- On deposit accounts	168.92	5,002.48
- Earmarked balances with bank	1.08	0.33
Total cash and cash equivalents	281.54	5,253.80

For Identification Purposes on

[Signature]
Dassani & Associates LLP
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STATEMENT OF REPORTABLE SEGMENTS (STANDALONE) FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH 2026

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			Year Ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	Audited	(Unaudited)	Audited	Audited	Audited
1. Segment Revenue					
(a) Trading Segment	1,840.85	1,539.07	1,419.26	6,103.36	13,171.25
(b) Generation Segment	6.55	42.25	38.33	2,233.83	3,290.22
(c) Unallocated	-	-	-	-	-
Total	1,847.40	1,581.32	1,457.59	8,337.19	16,461.47
Less: Inter Segment Revenue	-	-	-	-	-
Net Sales / Revenue from Operations	1,847.40	1,581.32	1,457.59	8,337.19	16,461.47
2. Segment Results					
(Profit (+) / Loss (-)) before tax and interest					
(a) Trading Segment	(428.63)	183.91	250.35	(2,373.58)	(2,171.93)
(b) Generation Segment	(617.35)	(865.71)	(403.71)	(261.22)	2,213.70
(c) Unallocated	-	-	-	-	-
Total	(1,045.98)	(681.80)	(153.36)	(2,634.80)	41.77
Less: (i) Interest expense *	(3.19)	(52.74)	(7.56)	(61.67)	(83.64)
Less: (ii) Other unallocable expenses	-	-	-	-	-
Less: (iii) Unallocable Income	251.88	655.50	450.28	1,947.48	1,692.13
Net Profit / (Loss) for the period	(797.29)	(79.04)	289.36	(748.99)	1,650.26
* 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	26,356.00	25,888.52	25,369.21	26,356.00	25,369.21
(b) Generation Segment	15,536.89	16,758.54	17,353.18	15,536.89	17,353.18
(c) Unallocated	-	-	-	-	-
Total	41,892.89	42,647.06	42,722.39	41,892.89	42,722.39
4. Equity and Reserves apportioned for Segments					
(a) Trading Segment	26,356.00	25,888.52	25,369.21	26,356.00	25,369.21
(b) Generation Segment	15,536.89	16,758.54	17,353.18	15,536.89	17,353.18
(c) Unallocated	-	-	-	-	-
Total	41,892.89	42,647.06	42,722.39	41,892.89	42,722.39



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Dassani & Associates LLP
Chartered Accountants

An ISO 9001:2015 Certified Organisation

CIN - L74200MP2011PLCO25904

GSTIN - 23AACCE6986E1ZL

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Notes to Standalone Financial Results:

- 1 The Financial Results include the results for the quarter and year ended on 31st March 26, being the balancing figure between the audited figures in respect of full financial year and the published unaudited year to date results upto the first nine months of the current financial year.
- 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 March 2026, the Company allotted 43,056 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 on 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.

Further by an order dated 11th September, 2025 in Company Application No. CA(CAA)/6(MP)2025, the Hon'ble National Company Law Tribunal, Indore Bench, had directed that a meeting of the equity shareholders and unsecured creditors to consider and, if thought fit, approve the Scheme. The Company has received 'no adverse observations' from BSE Limited, including approval from the shareholders and creditors of the Company. The Proposed Transaction is, inter alia, subject to receipt of requisite approvals from the statutory and regulatory authorities and Hon'ble National Company Law Tribunal. Accordingly, these financials have been prepared without giving effect of the proposed demerger.

- 8 In respect of the reporting made by the erstwhile Statutory Auditors under Rule 13 of the Companies (Audit and Auditors) Rules, 2014, recently, subsequent to the Balance Sheet date of 31st March 2026, the Company received a communication in response to its request filed bearing a communication from the Office of the Director General of Corporate Affairs (DGCoA), MCA. In the said communication, in respect of the observations of the erstwhile auditor, the MCA has directed that no action be taken. Accordingly, the reporting made by the erstwhile auditors no longer gives rise to any probable obligation and stands concluded.

For and on behalf of Board of Directors



Mohit Agarwal
Mohit Agarwal

Chief Financial Officer and Whole Time Director

Place: Indore

Date: 30th April 2026

Regd. Office - Enking Embassy,

Plot 48, Scheme 78 Part 2, Vijay Nagar,
Indore-452010, Madhya Pradesh, India

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Part 1 Phase 2, Indore-452010, Madhya Pradesh, India

An ISO 9001 :2015 Certified Organisation

CIN - L74200MP2011PLCO25904

GSTIN - 23AACCE6986E1ZL

UAM (MoMSME) - MP-23-0014187

Independent Auditor's Report on Audit of the Annual Consolidated Financial Results of EKI Energy Services Limited ("the Parent") pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended

To the Board of Directors of
EKI Energy Services Limited

Opinion

1. We have audited the accompanying statement of Consolidated Financial Results of **EKI Energy Services Limited** (hereinafter referred to as "the Parent"), and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax and other comprehensive income/(loss) of its associate for the year ended 31st March, 2026 attached herewith (hereinafter referred to as the "Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (hereinafter referred to as the "LODR Regulations").
2. In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the audit reports of the other auditors on standalone audited financial statements/ financial results/ financial information of the subsidiaries and associate referred to in Other Matters section below, the Statement:

a) includes the standalone financial results of the following entities:

List of subsidiaries

- Amrut Nature Solutions Private Limited
- GHG Reduction Technologies Private Limited
- Enking International Foundation
- Enking International PTE. Ltd.#
- EKI Sustainability Services Private Ltd. (Formerly known as Glofix Advisory Services Private Limited)
- EKI One Community Projects Limited



- EKI Community Development Foundation
- EKI Green Gas Solutions Private Limited

Associate

- WOCE Solutions Private Limited

Incorporated/located outside India

- b) are presented in accordance with the requirements of Regulation 33 of the LODR Regulations in this regard; and
- c) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (“Ind AS”) as notified by the Ministry of Corporate Affairs (“MCA”) under section 133 of the Act, read together with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and other accounting principles generally accepted in India, of the consolidated net loss, total other comprehensive income and other financial information of the Group for the year ended 31st March, 2026.

Basis for Opinion

3. We have conducted our audit of Consolidated Financial Statements in accordance with the Standards of Auditing (“SAs”) specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditors’ Responsibilities for the Audit of the Consolidated Financial Statement section of our report. We are independent of the Group and its associate in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (“ICAI”) together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results for the year ended 31st March, 2026 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 ICAI's Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" section below, is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to matters:

4. The Board of Directors of the parent at its meeting held on 10th February, 2025 has approved the scheme of arrangement in the nature of demerger (the "Scheme") entered between EKI Energy Services Limited ("Demerged Company"/ "Parent") and EKI One Community Projects Limited ("Transferee company/ resulting company") with effect from 1st January, 2025 or any other date as may be fixed by the Regulatory Authority. Since approval of the scheme by the Regulatory Authority is awaited, therefore, the Financial Results of the Parent company have been prepared without considering the effect of the scheme.

Our conclusion on the statement is not modified in the respect of the above matter.

Responsibilities of the Management and Board of Directors for the Statement

5. The Statement which includes the Consolidated Financial Results is the responsibility of the Parent's Management and Board of Directors and has been approved by them for the issuance. The Statement has been compiled from the related audited consolidated financial statements. This responsibility includes the preparation and presentation of the statement that give a true and fair view of the consolidated net profit/(loss) and consolidated other comprehensive income/(loss) and other financial information of the Group including its associate in accordance with the recognition and measurement principles laid down in the Ind AS, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of the LODR Regulations.



6. The respective Management and Board of Directors of the companies included in the Group and of its associate are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associate and for preventing and detecting frauds and other irregularities; 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Management and Board of Directors of the Parent, as aforesaid.
7. In preparing the Statement, the respective Management and Board of Directors of the entities included in the Group and of its associate are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Management and Board of Directors either intends to liquidate the respective entities or to cease operations, or has no realistic alternative but to do so.
8. The respective Management and Board of Directors of the entities included in the Group and of its associate are responsible for overseeing the financial reporting process of the Group and of its associate.



Auditors' Responsibilities for the Audit of the Consolidated Financial Statement

9. Our objective is to obtain reasonable assurance about whether the statement 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 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 this statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Consolidated Financial Results, 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.
- Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Respective Management and Board of Directors.



- Evaluate the appropriateness and reasonableness of disclosures made by the Management and Board of Directors in terms of the requirements specified under Regulations 33 of the LODR Regulations.
- Conclude on the appropriateness of the Management and 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 ability of the Group and its associate to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the statement or, if such disclosures are inadequate, to modify our opinion. 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Annual standalone financial statements/financial results/financial information of the entities within the Group and its associate to express an opinion on the statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the statement of which we are the independent auditors. For the other entities included in the statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.



Materiality is the magnitude of misstatements in the Consolidated Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the statement may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the statement.

We communicate with those charged with governance of the Parent and such other entities included in the statement of which we are the independent auditors 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 to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular No. CIR/CFD/CMDI/44/2019 dated 29th March, 2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

10. As presented in Note no. 8 of the Statement, the erstwhile auditor during their audit for the year ending 31st March 2023, had reported matter under Rule 13 of the Companies (Audit and Auditors) Rules, 2014, which was included as an Emphasis of Matter paragraph in our reports for the subsequent period. As informed to us, the said matter was examined by independent legal and financial experts, and the Parent company had concluded that the provisions of the aforesaid Rules were not attracted. The matter subsequently was under consideration with the Ministry of Corporate Affairs (MCA). Recently, the Parent company has received a communication dated 30th



April, 2026 in response to its request wherein it is stated that no action is warranted in respect of the aforesaid matter. Accordingly, the matter stands resolved.

11. The accompanying statement includes the audited Financial Results of:

Eight (8) subsidiaries, whose Financial Statements/ Financial Results/ Financial information reflect Group's share of total assets of Rs. 3,211.82 lakhs as at 31st March, 2026, total revenue from operations of Rs. 509.61 lakhs and Rs. 1,468.73 lakhs for the quarter and year ended 31st March, 2026 respectively, total net loss after tax of Rs. (102.23) lakhs and Rs. (1,348.41) lakhs for the quarter and year ended 31st March, 2026 respectively, total comprehensive loss of Rs. (95.16) lakhs and Rs. (1,341.34) lakhs for the quarter and year ended 31st March, 2026 respectively and net cash outflow of Rs. (215.78) Lakhs for the year ended 31st March, 2026, as on that date. The consolidated audited financial results also include the Group's share of net profit after tax of Rs. (0.40) lakhs and Rs. (0.09) lakhs in respect of One (1) Associate for the quarter and year ended 31st March, 2026 and total comprehensive income of Rs. (0.40) lakhs and Rs. (0.09) lakhs for the quarter and year ended 31st March, 2026 respectively, whose financial statements/ financial information / financial result have been audited by their respective independent auditors. The independent auditors' reports on financial statements/ financial results/ financial information of these entities have been furnished to us by the management and our opinion on the statement, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of such auditors and the procedures performed by us as stated in paragraph above.




12. The statement includes the results for the quarter ended 31st March, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us, as required under the LODR Regulations.

Our opinion on the Audit of the statement for the year ended 31st March, 2026 is not modified in respect of these matters described in para^s 10, 11 & 12.

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




CA. Aayush Mandhanya
Partner
Membership No.: 435709
UDIN: **26435709PRROCU9641**
Place: Indore
Date: April 30, 2026



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

STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH 2026

(Amount in ₹ lakhs unless otherwise stated)

S. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	(Unaudited)	Audited	Audited	Audited
1	Revenue					
	a) Revenue from operations	1,975.37	1,676.87	1,757.59	8,651.92	40,637.41
	b) Other income	190.50	575.03	466.42	1,852.34	1,769.18
	Total income	2,165.87	2,251.90	2,224.01	10,504.26	42,406.59
2	Expenses					
	a) Purchase of stock in trade	(32.28)	852.14	651.86	1,982.74	25,985.34
	b) Cost of Material Consumed	347.95	(107.41)	197.84	365.28	1,223.57
	c) Change in inventories of stock in trade	314.11	112.84	(697.07)	1,823.81	4,368.17
	d) Employee benefits expense	642.19	579.74	748.13	2,124.96	3,396.97
	e) Finance costs	3.21	52.76	8.24	61.96	97.54
	f) Depreciation and amortization expense	700.08	689.73	535.19	2,487.60	1,655.45
	g) Other expenses	1,014.81	613.10	1,489.53	3,235.50	5,659.29
	Total expenses	2,990.06	2,792.90	2,933.72	12,081.85	42,386.34
3	Profit before tax	(824.19)	(541.00)	(709.71)	(1,577.59)	20.25
	Share of profit / (loss) from Associates / Joint Ventures	(0.40)	(2.50)	(5.16)	(0.09)	(6.72)
4	Profit before tax	(824.59)	(543.49)	(714.87)	(1,577.68)	13.53
5	Tax Expense					
	a) Current Tax	(23.20)	0.00	(0.00)	8.53	20.96
	b) Adjustment of tax relating to earlier periods	-	-	-	-	-
	c) Deferred Tax Expense/ (Credit)	(21.90)	(80.84)	(51.27)	71.98	76.78
6	Profit for the period/ year	(779.49)	(462.65)	(663.60)	(1,658.19)	(84.21)
7	Other comprehensive income					
	Items that will not be reclassified to the statement of profit or loss:					
	- Remeasurement of defined employee benefit plans	32.62	-	(2.02)	32.62	(2.02)
	- Income tax relating to items that will not be reclassified to the Statement of Profit and Loss	(8.21)	-	(0.00)	(8.21)	0.51
	Total other comprehensive income for the period/ year	24.41	-	(2.02)	24.41	(1.51)
8	Total comprehensive income for the period/ year	(755.07)	(462.65)	(665.62)	(1,633.78)	(85.72)
9	Net Profit attributable to:					
	a) Equity holders of the Company	(807.15)	(405.11)	(624.06)	(1,500.04)	143.55
	b) Non-Controlling Interest	27.67	(57.54)	(39.54)	(158.15)	(227.76)
		(779.49)	(462.65)	(663.60)	(1,658.19)	(84.21)
10	Total comprehensive income attributable to					
	Net Profit attributable to:					
	a) Equity holders of the Company	(786.21)	(405.11)	(623.79)	(1,479.09)	144.33
	b) Non-Controlling Interest	31.13	(57.54)	(41.83)	(154.69)	(230.05)
		(755.07)	(462.65)	(665.62)	(1,633.78)	(85.72)
11	Paid-up Equity Share Capital (Face value of Rs.10/- each)	2,768.68	2,764.37	2,760.37	2,768.68	2,760.37
12	Other equity as on 31st March 2026					35,227.83
13	Earnings Per Equity Share (EPES)(Refer note 10):					
	- Basic (in absolute ₹ terms)	(2.73)	(1.68)	(2.41)	(5.90)	(0.31)
	- Diluted (in absolute ₹ terms)	(2.73)	(1.67)	(2.41)	(5.90)	(0.31)

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Dassani & Associates LLP

Chartered Accountants



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CIN: L74200MP2011PLC025904, website: www.enkingint.org, Ph No. +91 7314289086, email: business@enkingint.org		
CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2026		
(All amounts in lakhs of ₹, unless otherwise stated)		
Particulars	As at	
	31.03.2026	31.03.2025
Assets		
Non-current assets		
Property, plant and equipment	232.58	185.18
Capital work-in-progress	-	-
Intangible Assets	7,113.75	8,696.85
Intangible Assets Under Development	255.24	209.37
Investment Property	5,707.48	1,740.52
Financial assets		
(i) Investments	70.39	70.93
(ii) Loans	0.00	-
(ii) Other financial assets	896.98	482.80
Other Non-Current Assets	4,948.87	5,860.91
Total for Non-Current Assets	19,225.29	17,246.55
Current assets		
Inventories	6,439.12	8,312.25
Financial assets		
(i) Investments	3,796.00	6,254.55
(ii) Trade receivables	1,510.41	3,720.60
(iii) Cash and cash equivalents	817.54	7,155.10
(iv) Bank balances other than (iii) above	10,599.56	7,685.59
(v) Loans	11.02	679.02
Other current assets	12,190.13	9,326.24
Current tax assets (net)	253.06	244.93
Total for Current Assets	35,616.84	43,378.27
Total assets	54,842.13	60,624.83
Equity & Liabilities		
Equity		
Equity share capital	2,768.68	2,760.37
Other equity	35,227.83	36,114.13
Non-Controlling Interest	251.76	1,213.27
Total Equity	38,248.27	40,087.77
Liabilities		
Non-current liabilities		
Financial liabilities		
(i) Borrowings	29.25	99.72
(ii) Lease Liabilities	-	-
Provisions	101.50	89.84
Deferred tax liabilities (net)	127.42	47.23
Other Non-Current Liabilities	14,389.13	15,947.73
Total for Non-Current Liabilities	14,647.31	16,184.52
Current liabilities		
Financial liabilities		
(i) Borrowings	511.66	23.85
(ii) Lease Liabilities	-	-
(iii) Trade payables	-	-
(a) total outstanding dues of micro and small enterprises	-	-
(b) total outstanding dues other than (i) (a) above	850.67	2,582.12
(iv) Other financial liabilities	100.33	156.50
Other current liabilities	464.81	1,575.17
Current tax liabilities, net	-	0.87
Provisions	19.08	14.03
Total for Current Liabilities	1,946.55	4,352.54
Total Equity & Liabilities	54,842.13	60,624.83

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CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH 2026

(All amounts in lakhs of ₹, unless otherwise stated)

	For the year ended	
	31.03.2026	31.03.2025
Cash flow from operating activities		
Profit before tax	(1,577.68)	13.53
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation expense	2,487.60	1,655.45
Employee benefits expense	(95.80)	136.18
Interest Income	(924.60)	(1,139.63)
Changes in fair value excluding net gain/ (loss) on sale of investments	(256.67)	149.59
(Profit) / Loss from Associates / Joint Venture	0.09	6.72
Dividend income	(44.55)	-
(Gain)/ Loss on sale of Investments	(608.22)	(66.46)
(Gain)/ Loss on sale of Investment Property	(230.46)	-
(Profit) / Loss on sale of fixed assets (net)	(19.03)	282.64
Operating profit before working capital changes	(1,269.32)	1,038.02
Adjustment for changes in working capital:		
(Increase) / Decrease in inventories	1,873.13	5,499.46
(Increase) / Decrease in trade receivables	2,210.19	1,019.00
(Increase) / Decrease in other financial assets	67.99	(655.21)
(Increase) / Decrease in other assets	(1,351.85)	1,707.15
Increase / (Decrease) in trade payables	(1,731.45)	(843.80)
Increase / (Decrease) in other financial liabilities	(56.17)	(329.21)
Increase / (Decrease) in lease liabilities	-	(259.06)
Increase / (Decrease) in provisions	41.12	(12.35)
Increase / (Decrease) in other liabilities	(1,110.36)	1,184.44
Increase / (Decrease) in other non-current liabilities	(1,558.47)	(3,971.37)
Cash generated from operations	(2,885.19)	4,377.06
Income taxes paid	(8.99)	(115.47)
Net cash generated from operating activities	(2,894.18)	4,261.59
Cash flows used in investing activities		
Purchase of property, plant and equipment	(187.48)	(54.86)
Purchase of Intangible Assets	(758.23)	97.90
Purchase of Capital WIP and Intangible Assets under Development	(45.87)	-
Non-cash adjustment in ROU Asset	-	174.63
Purchase of investment property	(4,961.34)	-
Proceeds from sale of property, plant and equipment	106.68	64.28
Proceeds from sale of investment property	1,131.00	-
(Increase) / Decrease in investments	3,323.44	(5,885.37)
(Increase) / Decrease in other bank balances	(2,913.97)	(4,620.81)
(Increase) / Decrease in other non-current financial assets	(414.19)	9,081.36
Interest Income	924.60	1,139.63
Dividend received	44.55	-
Net cash flow used in investing activities	(3,750.80)	(3.24)
Cash flows from financing activities		
Increase / (Decrease) in Non-Current Financial Liabilities - Borrowings	(70.47)	(67.65)
Increase / (Decrease) in Current Financial Liabilities - Borrowings	487.81	(11.39)
Proceeds from issuance of Share Capital	24.92	159.90
Proceeds from issuance of Share Capital by Subsidiary Company - Non-Controlling Interest	-	-
Buy Back of Shares by Subsidiary Company, including tax thereon	(76.70)	(987.34)
Proceeds from Share Application Money, pending allotment	(60.50)	-
Dividend Paid	2.36	(552.07)
Net cash flow from/used in financing activities	307.41	(1,458.55)



For Identification Purposes only

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Chartered Accountants

ISO 9001:2015 Certified Organisation

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Indore-452010, Madhya Pradesh, India

Corp. Office - EKI EMBASSY, A35, Scheme 78

Part 1 Phase 2, Indore-452010, Madhya Pradesh, India



STEERING THE PLANET TO NET ZERO

EKI Energy Services Limited

+91 (0) 731 42 89 086

business@enkingint.org

www.enkingint.org

Net (decrease)/increase in cash and cash equivalents	(6,337.55)	2,799.80
Cash and cash equivalents at the beginning of the year	7,155.12	4,355.32
Cash and cash equivalents at the end of the year	817.57	7,155.12
Reconciliation of cash and cash equivalents as per the cash flow statement		
Cash on hand	5.71	5.45
Balances with banks:		
- On current accounts	119.83	2,146.83
- On deposit accounts	690.93	5,002.48
- Earmarked balances with bank	1.07	0.33
Total cash and cash equivalents	817.54	7,155.12



For Identification Purposes

Dassani & Associates LLP
Chartered Accountants

Regd. Office - Enking Embassy,
Plot 48, Scheme 78 Part 2, Vijay Nagar,
Indore-452010, Madhya Pradesh, India

Corp. Office - EKI EMBASSY, A35, Scheme 78
Part 1 Phase 2, Indore-452010, Madhya Pradesh, India

An ISO 9001:2015 Certified Organisation
CIN - L74200MP2011PLCO25904
GSTIN - 23AACCE6986E1ZL
UAM (MoMSME) - MP-23-0014187



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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: EKI Embassy, A-35 Scheme 78, Part 1 Phase 2, Vijay Nagar, Indore, Madhya Pradesh, India, 452010

CIN: L74200MP2011PLCO25904, website: www.enkingint.org, Ph No. +91 7314289086, email: business@enkingint.org

STATEMENT OF REPORTABLE SEGMENTS (CONSOLIDATED) FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH 2026

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:

(Amount in ₹ lakhs unless otherwise stated)

Particulars	Quarter Ended		Year Ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2025
	Audited	(Unaudited)	Audited	Audited
1. Segment Revenue				
(a) Trading Segment	1,558.11	1,634.62	1,851.39	5,988.51
(a) Generation Segment	417.26	42.25	(93.80)	2,663.41
(c) Unallocated	-	-	-	-
Total	1,975.37	1,676.87	1,757.59	8,651.92
Less: Inter Segment Revenue	-	-	-	-
Net Sales / Revenue from Operations	1,975.37	1,676.87	1,757.59	8,651.92
2. Segment Results				
(Profit (+) / Loss (-)) before tax and interest				
(a) Trading Segment	(730.81)	(148.43)	(564.73)	(3,308.12)
(a) Generation Segment	(281.06)	(917.34)	(602.37)	(59.93)
(c) Unallocated	-	-	-	-
Total	(1,011.88)	(1,065.76)	(1,167.10)	(3,368.06)
Less: (i) Interest expense *	(3.21)	(52.76)	(8.24)	(61.96)
Less: (ii) Other unallocable expenses	-	-	-	-
Less: (iii) Unallocable Income	190.50	575.03	466.42	1,852.34
Net Profit / (Loss) for the period	(824.59)	(543.49)	(708.92)	(1,577.68)
* 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	24,424.77	24,320.94	25,241.83	24,424.77
(a) Generation Segment	13,823.50	14,732.69	14,845.93	13,823.50
(c) Unallocated	-	-	-	-
Total	38,248.27	39,053.63	40,087.75	38,248.27
4. Equity and Reserves apportioned for Segments				
(a) Trading Segment	24,424.77	24,320.94	25,241.84	24,424.77
(a) Generation Segment	13,823.50	14,732.69	14,845.93	13,823.50
(c) Unallocated	-	-	-	-
Total	38,248.27	39,053.63	40,087.75	38,248.27

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For authentication purposes only

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CIN - L74200MP2011PLCO25904

UAEACCE6986E1ZL

(MSME) - MP-23-0014187

Dassani & Associates LLP

Chartered Accountants

Notes to Consolidated Financial Results:

- 1 The Financial Results include the results for the quarter and year ended on 31st March 26, being the balancing figure between the audited figures in respect of full financial year and the published unaudited year to date results upto the first nine months of the current financial year.
- 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 March 2026, the Company allotted 43,056 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 on 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.

Further by an order dated 11th September, 2025 in Company Application No. CA(CAA)/6(MP)2025, the Hon'ble National Company Law Tribunal, Indore Bench, had directed that a meeting of the equity shareholders and unsecured creditors to consider and, if thought fit, approve the Scheme. The Company has received 'no adverse observations' from BSE Limited, including approval from the shareholders and creditors of the Company. The Proposed Transaction is, inter alia, subject to receipt of requisite approvals from the statutory and regulatory authorities and Hon'ble National Company Law Tribunal.

- 8 In respect of the reporting made by the erstwhile Statutory Auditors under Rule 13 of the Companies (Audit and Auditors) Rules, 2014, recently, subsequent to the Balance Sheet date of 31st March 2026, the Company received a communication in response to its request filed bearing a communication from the Office of the Director General of Corporate Affairs (DGCoA), MCA. In the said communication, in respect of the observations of the erstwhile auditor, the MCA has directed that no action be taken. Accordingly, the reporting made by the erstwhile auditors no longer gives rise to any probable obligation and stands concluded.



For and on behalf of Board of Directors

Place: Indore

Date: 30th April 2026

Mohit Agarwal

Chief Financial Officer and Whole Time Director

Regd. Office - Enking Embassy,

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Indore-452010, Madhya Pradesh, India

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UAM (MoMSME) - MP-23-0014187

April 30, 2026

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

Scrip Code: 543284
Symbol: EKI

Subject: Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended in respect of Audit Reports (Standalone and Consolidated) with unmodified opinion for the Financial Year ended March 31, 2026

Time of Commencement : 3:00 P.M.

Time of Conclusion : 6:30 P.M.

Dear Sir(s),

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read with Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, it is hereby declared that the Statutory Auditor of the Company, M/s. Dassani and Associates LLP, Chartered Accountants, has issued the Audit Reports with unmodified opinion on the Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and financial year ended March 31, 2026.

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

Kindly take the above information on records.

Thanking you

Yours Faithfully
For EKI Energy Services Limited

Mohit Kumar
Agarwal

Digitally signed by
Mohit Kumar Agarwal
Date: 2026.04.30
19:39:49 +05'30'

Mohit Kumar Agarwal
Whole Time Director and Chief Financial Officer

Encl: a/a