M S Agrawal & Company

161, Agrawal Bhawan, M.T. Cloth Market, Indore-452002
Madhya Pradesh, India.
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INDEPENDENT AUDITOR'S REPORT

To,
The Members of
ENKING INTERNATIONAL PTE. LTD
160 Robinson Road #23-08 Singapore

REPORT ON THE AUDIT OF SPECIAL PURPOSE FINANCIAL STATEMENTS OF THE COMPANY.

Opinion

We have audited the standalone financial statements of ENKING INTERNATIONAL PTE. LTD ("the Company"), which comprise the balance sheet as at 31st March 2026, and the statement of Profit and Loss, (statement of changes in equity) and its cash flow and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

The Financial statement has been prepared by management from SGD to Rs and converged in Ind As and we have checked the same and verified that conversion is done as per Ind AS.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and are in conformity with the Indian accounting Standards principles generally accepted in India and as per IGAAP, of the state of affairs of the Company as at March 31, 2026, and profit/loss, (changes in equity) for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements 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 together with the ethical requirements that are relevant to our audit of the financial statements. 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.

M S Agrawal & Company
FRN 023974C INDORE
Chartered Accountants

Responsibility of Management for Financial Statements

The Company's Board of Directors is responsible for preparation of these financial statements that give a true and fair view of the financial position, financial performance, (changes in equity) of the Company in accordance with the Indian accounting principles generally accepted in India and IGAAP. This responsibility also includes maintenance of adequate accounting records in accordance with the Indian accounting standards for safeguarding of 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 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 financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management 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 management 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.

Management has prepared this financial statement in rs and converged in the Ind AS as these are material to the management to report in the holding company.

Auditor's Responsibilities for the Audit of the Financial Statements

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India (ICAI). Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe

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that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Restriction on Use

The report is addressed to and provided to the Board of Directors of the Company solely for the purpose audited financial statement as converged into Ind AS from SGD to RS to enable comply with requirement of Indian regulation and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

For M S Agrawal & Company

Chartered Accountants

(Firm's Registration No 023974C)

Magrawal

M S Agrawal & Company FRN 023974C INDORE Chartered Accountants

CA Mayur Agrawal

Partner

(Membership No. 437723)

Place of Signature: Indore

Date: 16/04/2026

UDIN: 26437723SWJYEU6557

Enking International Pte. Ltd.
Balance Sheet as at 31 March 2026
(All amounts in ₹, unless otherwise stated)

	Notes	31 March 2026	31 March 2025
Non-current assets			
Property, plant and equipment	1	13,33,517	17,97,569
Capital work-in-progress	1	-	-
Intangible Assets	2	18,23,66,814	19,11,69,207
Intangible Assets Under Development	2A	45,87,124	4,03,90,586
Investment Property		-	-
Financial assets		-	-
(i) Other financial assets		-	-
Deferred tax assets (net)		-	-
Non-current tax assets (net)		-	-
		18,82,87,455	**23,33,57,362**
Current assets			
Inventories	3	-	-
Financial assets			
(i) Investments		-	-
(ii) Trade receivables	4	1,44,69,432	2,80,96,904
(iii) Cash and cash equivalents	5	2,85,158	18,35,099
(iv) Bank balances other than (iii) above		-	-
Other current assets	6	-	3,29,836
		1,47,54,591	**3,02,61,839**
Total Assets		**20,30,42,045**	**26,36,19,202**
EQUITY AND LIABILITIES			
Equity			
Equity share capital	7	18,09,00,033	18,09,00,033
Other equity	8	(9,01,86,684)	(3,72,06,487)
Total equity		**9,07,13,348**	**14,36,93,545**
LIABILITIES			
Non-current liabilities			
Financial liabilities			
(i) Borrowings	9	8,89,56,012	10,52,48,021
Provisions		-	-
Current liabilities			
Financial liabilities			
(i) Borrowings		-	-
(ii) Trade payables			
(a) total outstanding dues of micro and small enterprises		-	-
(b) total outstanding dues other than (i) (a) above	10	94,22,798	1,17,76,345
(iii) Other financial liabilities	11	1,39,49,887	29,01,290
Other current liabilities	12	-	-
Current tax liabilities, net		-	-
Provisions		-	-
Total Current Liabilities		**11,23,28,697**	**11,99,25,657**
Total Liabilities		**20,30,42,045**	**26,36,19,202**

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
Place: Indore
Date: 16-04-2026
UDIN: 26437723SWJYEU6557

For and on behalf of Board of Directors of
Enking International Pte. Ltd.

Manish Kumar Dabkara
Director
Place: Indore
Date: 16-04-2026

M S Agrawal & Company
FRN 023974C
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Chartered Accountants

ENKING INTERNATIONAL PTE. LTD.

Enking International Pte. Ltd.
Statement of Profit and Loss for the period ended 31 March 2026
(All amounts in ₹, except earnings per equity share and unless otherwise stated)

	Notes	For the Year ended 31 March 2026	For the Year ended 31 March 2025
Revenue from operations	13	1,44,69,432	2,84,31,664
Other income	14	22,455	28,48,894
Total income		**1,44,91,887**	**3,12,80,558**
Expenses			
Purchases	15	2,40,162	-
Changes in Inventory	16	-	-
Employee benefits expense		-	-
Finance costs	17	44,91,671	76,38,798
Depreciation expense	1	5,44,56,365	4,82,23,907
Other expenses	18	82,83,886	83,75,201
Total expenses		**6,74,72,084**	**6,42,37,906**
Profit before tax		**(5,29,80,197)**	**(3,29,57,348)**
Tax expense			
(a) Current tax		-	-
(b) Deferred tax expense		-	-
Taxes of earlier years			
Total tax expense		**-**	**-**
Profit for the year		**(5,29,80,197)**	**(3,29,57,348)**
Other comprehensive income/(loss)			
Items that will not be reclassified to profit or loss		-	-
Income tax relating to items that will not be classified to profit/loss		-	-
Total other comprehensive income/(loss) for the year		**-**	**-**
Total comprehensive income for the year		**(5,29,80,197)**	**(3,29,57,348)**
Earnings per equity share (EPES)	19		
- Basic EPES (In absolute ₹ terms)		(17.65)	(10.98)
- Diluted EPES (In absolute ₹ terms)		(17.65)	(10.98)

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

Agrawal

CA Mayur Agrawal
Partner
Membership No.: 437723
Place: Indore
Date: 16-04-2026
UDIN: 26437723SWJYEU6557

M S Agrawal & Company FRN 023974C INDORE Chartered Accountants

For and on behalf of Board of Directors of
Enking International Pte. Ltd.

Manish Kumar Dabkara
Director

Place: Indore
Date: 16-04-2026

ENKING INTERNATIONAL PTE. LTD.

Enking International Pte. Ltd.
Statement of Cash Flows for the Period ended 31 March 2026
(All amounts in ₹, unless otherwise stated)

	For the year ended	
	31 March 2026	**31 March 2025**
Cash flow from operating activities		
Profit before tax	**(5,29,80,197)**	**(3,29,57,348)**
Adjustments to reconcile profit before tax to net cash flows:		-
Interest received	(22,455)	(14,51,151)
Operating profit before working capital changes	**(5,30,02,652)**	**(3,44,08,499)**
Adjustment for changes in working capital:		
Depreciation expense	5,44,56,365	4,82,23,907
Decrease in inventories	-	-
(Increase)/Decrease in trade receivables	1,36,27,472	(2,80,96,904)
Increase in other financial assets	-	-
(Increase)/Decrease in other assets	3,29,836	(3,28,651)
Increase in trade payables	(23,53,546)	(2,11,59,909)
Increase/(Decrease) in other financial liabilities	1,10,48,596	(2,23,91,259)
Increase/(Decrease) in other liabilities	-	(1,90,079)
Cash generated from operations	**2,41,06,072**	**(5,83,51,395)**
Income taxes paid	-	-
Net cash generated from operating activities	**2,41,06,072**	**(5,83,51,395)**
Cash flows used in investing activities		
Purchase of property, plant and equipment	(93,86,458)	-
Purchase of Intangible Assets Under Development	-	1,71,697
Interest received	22,455	14,51,151
Net cash flow used in investing activities	**(93,64,003)**	**16,22,848**
Cash flows from financing activities		
Receipts from issue of Share Capital	-	-
Repayment of Borrowings	(1,62,92,010)	-
Net cash flow from/used in financing activities	**(1,62,92,010)**	-
Net (decrease)/increase in cash and cash equivalents	**(15,49,941)**	**(5,67,28,546)**
Cash and cash equivalents at the beginning of the year	18,35,099	5,85,63,645
Cash and cash equivalents at the end of the year	**2,85,158**	**18,35,099**
Reconciliation of cash and cash equivalents as per the cash flow statement		
Cash on hand	-	-
Balances with banks:		
- On current accounts	2,85,158	5,39,249
- On deposit accounts	-	12,95,849
Total cash and cash equivalents	**2,85,158**	**18,35,099**

This is the Cash Flow Statement referred to in our report of even date.

For M S Agrawal & Company
Chartered Accountants
Firm's Registration No.: 023974C

CA Mayur Agrawal
Partner
Membership No.: 437723
Place: Indore
Date: 16-04-2026
UDIN: 26437723SWJYEU6557

M S Agrawal & Company
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INDORE
Chartered Accountants

For and on behalf of Board of Directors of
Enking International Pte. Ltd.

Manish Kumar Dabkara
Director

Place: Indore
Date:16-04-2026

ENKING INTERNATIONAL PTE. LTD.

Enking International Pte. Ltd.
Statement of Changes in Equity for the Period ended 31 March 2026
(All amounts in of ₹, except equity shares data and unless otherwise stated)

(a) Equity Share Capital

	Number	Amount
Equity shares of SGD 1 each issued, subscribed and fully paid-up		
Balance as at 1st April 2024	30,01,000	18,09,00,033
Changes during the period	-	-
Balance as at 31 March 2025	**30,01,000**	**18,09,00,033**
Changes during the period	-	-
Balance as at 31 March 2026	**30,01,000**	**18,09,00,033**

(b) Other Equity

	Surplus in the Statement of Profit and Loss	Other Comprehensive Income - Actuarial gain/(loss)	Total
Balance as at 1 April 2024	**(42,49,139)**	-	**(42,49,139)**
Total comprehensive income/(loss) for the year ended 31 March 2025			-
Profit for the year	(3,29,57,348)	-	**(3,29,57,348)**
Other comprehensive loss for the year	-	-	-
Balance as at 31 March 2025	**(3,72,06,487)**	-	**(3,72,06,487)**
Total comprehensive income/(loss) for the Period ended 31 March 2026			-
Profit for the period	(5,29,80,197)	-	**(5,29,80,197)**
Other comprehensive loss for the year	-	-	-
Balance as at 31 March 2026	**(9,01,86,684)**	-	**(9,01,86,684)**

The accompanying notes form an integral part of these financial statements.
This is the Statement of Changes in Equity referred to in our report of even date.

For M S Agrawal & Company
Chartered Accountants
Firm's Registration No.: 023974C

Agrawal

CA Mayur Agrawal
Partner
Membership No.: 437723
Place: Indore
Date: 10-04-2026
UDIN: 26437723SWJYEU6557

M S Agrawal & Company
FRN
023974C
INDORE
Chartered Accountants

For and on behalf of Board of Directors of
Enking International Pte. Ltd.

Manish Kumar Dabkara
Director

Place: Indore
Date:

ENKING INTERNATIONAL PTE. LTD.

Enking International Pte. Ltd.
Summary of significant accounting policies and other explanatory information
(All amounts in ₹, unless otherwise stated)

3. Tangible assets

Particulars	Office Equipments	Total
Deemed carrying amount		
As at 1 April 2024	-	-
Additions	22,29,176	22,29,176
Disposals/retirement	-	-
As at 31 March 2025	**22,29,176**	**22,29,176**
Additions	-	-
Disposals/retirement	-	-
As at 31 March 2026	**22,29,176**	**22,29,176**
Accumulated depreciation		
As at 1 April 2024	-	-
Additions	4,31,607	4,31,607
Disposals/retirement	-	-
As at 31 March 2025	**4,31,607**	**4,31,607**
Additions	4,64,052	4,64,052
Disposals/retirement	-	-
As at 31 March 2026	**8,95,659**	**8,95,659**
Net block		
As at 31 March 2026	**13,33,517**	**13,33,517**
As at 31 March 2025	**17,97,569**	**17,97,569**

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Chartered Accountants

Enking International Pte. Ltd.
Summary of significant accounting policies and other explanatory information
(All amounts in ₹, unless otherwise stated)

2. Intangible assets

Particulars	Carbon Asset Projects	Total
Deemed carrying amount		
As at 1 April 2024	-	-
Additions	23,89,61,507	23,89,61,507
Disposals/retirement	-	-
As at 31 March 2025	**23,89,61,507**	**23,89,61,507**
Additions	4,51,89,920	4,51,89,920
Disposals/retirement	-	-
As at 31 March 2026	**28,41,51,427**	**28,41,51,427**
Accumulated depreciation		
As at 1 April 2024	-	-
Charge for the year	4,77,92,300	4,77,92,300
Adjustments for disposals/retirement	-	-
As at 31 March 2025	**4,77,92,300**	**4,77,92,300**
Charge for the year	5,39,92,313	5,39,92,313
Adjustments for disposals/retirement	-	-
As at 31 March 2026	**10,17,84,613**	**10,17,84,613**
Net block		
As at 31 March 2026	**18,23,66,814**	**18,23,66,814**
As at 31 March 2025	**19,11,69,207**	**19,11,69,207**

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Enking International Pte. Ltd.
Summary of significant accounting policies and other explanatory information
(All amounts in ₹, unless otherwise stated)

2A. Intangible assets under development

Particulars	Carbon Credit Eligible Project	Total
Deemed carrying amount		
As at 1 April 2024	**27,95,23,791**	**27,95,23,791**
Additions	-	-
Disposals/retirement	23,91,33,204	23,91,33,204
As at 31 March 2025	**4,03,90,586**	**4,03,90,586**
Additions	55,29,958	55,29,958
Disposals/retirement	4,13,33,420	4,13,33,420
As at 31 March 2026	**45,87,124**	**45,87,124**

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Enking International Pte. Ltd.
Summary of significant accounting policies and other explanatory information
(All amounts in ₹, unless otherwise stated)

3 Inventories (at lower of cost or net realisable value)

	As at	
	31 March 2026	31 March 2025
Carbon Credits	-	-
	-	-

4 Trade receivables

	As at	
	31 March 2026	31 March 2025
Trade Receivables considered good - Secured		
Trade Receivables considered good - Unsecured	-	-
- From Related Parties	-	2,80,96,904
- From others	1,44,69,432	-
Trade Receivables - significant increase in credit risk	-	-
Trade Receivables - credit impaired	-	-
	1,44,69,432	2,80,96,904

Trade receivables ageing schedule as on 31.03.2026

Particulars	Less than 6 months	6 months - 1 year	1 - 3 Years	More than 3 years	Total
Undisputed Trade Receivables - considered good	1,44,69,432	-	-	-	**1,44,69,432**
Undisputed Trade Receivables - significant increase in credit risk	-	-	-	-	-
Undisputed Trade Receivables - credit impaired	-	-	-	-	-
Disputed Trade Receivables - considered good	-	-	-	-	-
Disputed Trade Receivables - significant increase in credit risk	-	-	-	-	-
Disputed Trade Receivables - credit impaired	-	-	-	-	-

Trade receivables ageing schedule as on 31.03.2025

Particulars	Less than 6 months	6 months - 1 year	1 - 3 Years	More than 3 years	Total
Undisputed Trade Receivables - considered good	2,80,96,904	-	-	-	2,80,96,904
Undisputed Trade Receivables - significant increase in credit risk	-	-	-	-	-
Undisputed Trade Receivables - credit impaired	-	-	-	-	-
Disputed Trade Receivables - considered good	-	-	-	-	-
Disputed Trade Receivables - significant increase in credit risk	-	-	-	-	-
Disputed Trade Receivables - credit impaired	-	-	-	-	-

5 Cash and bank balances

	As at	
	31 March 2026	31 March 2025
Cash and cash equivalents		
Balances with banks		
- On current accounts	2,85,158	5,39,249
Cash on hand		
Deposits with bank with maturity of less than 3 months	-	12,95,849
	2,85,158	18,35,099
Bank balances other than above		
Deposits with bank with maturity period from 3 to 12 months	-	-
	-	-

6 Other current assets

	As at	
	31 March 2026	31 March 2025
Current		
Receivable from related party		3,27,700
Advances to vendors		-
GST receivable		-
Accrued Interest on FD		2,137
	-	3,29,836

M S Agrawal & Company
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Chartered Accountants

Enking International Pte. Ltd.
Summary of significant accounting policies and other explanatory information
(All amounts in ₹, unless otherwise stated)

7 Share capital

	As at	
	31 March 2026	31 March 2025
Issued, subscribed and fully paid-up		
Equity shares		
30,01,000 equity shares of SGD 1 each	18,09,00,033	18,09,00,033
	18,09,00,033	**18,09,00,033**

a) Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

	31 March 2026		31 March 2025	
	Number	Amount	Number	Amount
Balance at the beginning of the year	30,01,000	18,09,00,033	30,01,000	18,09,00,033
Add: Shares issued	-	-	-	-
Balance at the end of the year	**30,01,000**	**18,09,00,033**	**30,01,000**	**18,09,00,033**

b) Terms/right attached to equity shares
The Company has only one class of equity shares having par value of SGD 1 per share. Each holder of equity shares is entitled to one vote per share.

c) Details of changes in shareholding of promoters

Promoter Name	No. of Shares held as on 31.03.2026	No. of Shares held as on 31.03.2025	% of holding as on 31.03.2026	% of holding as on 31.03.2025	Change in Percentage
EKI Energy Services Limited	30,01,000	30,01,000	100.00%	100.00%	0.00%

* Change in holding during the year pertains to net change in the shares held by respective promoters / promoter group members. Changes in percentage of holding due to increase / decrease in shares without any change in the shares held by respective members is not reported as % change during the year.

8 Reserves and surplus

	As at	
	31 March 2026	31 March 2025
Surplus in statement of profit and loss		
Balance at the beginning of the year	(3,72,06,487)	(42,49,139)
Add: Net Profit for the year	(5,29,80,197)	(3,29,57,348)
Balance at the end of the year	**(9,01,86,684)**	**(3,72,06,487)**
Other Comprehensive Income/(Loss)		
Balance at the beginning of the year	-	-
Add: Total other comprehensive income/(loss) for the year	-	-
Balance at the end of the year	-	-
	(9,01,86,684)	**(3,72,06,487)**

Nature and purpose of reserves
Surplus in statement of profit and loss
Surplus in Statement of Profit and Loss represents the profits that the Company has earned till date.

9 Borrowings

	As at	
	31 March 2026	31 March 2025
(a) **Non-Current - Unsecured**		
Others	8,89,56,012	10,52,48,021
	8,89,56,012	**10,52,48,021**

10 Trade Payables

	As at	
	31 March 2026	31 March 2025
Total outstanding dues of micro and small enterprises	-	-
Total outstanding dues other than above	94,22,798	1,17,76,345
	94,22,798	**1,17,76,345**

M S Agrawal & Company ★ Chartered Accountants ★ FRN 023974C INDORE

Enking International Pte. Ltd.
Summary of significant accounting policies and other explanatory information
(All amounts in ₹, unless otherwise stated)

11 Other financial liabilities

	As at	
	31 March 2026	**31 March 2025**
Other liabilities - payable to related party	1,39,49,887	29,01,290
	1,39,49,887	**29,01,290**

12 Other current liabilities

	As at	
	31 March 2026	**31 March 2025**
Foreign Currency Fluctuation Reserve	-	-
	-	-

M S Agrawal & Company
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INDORE
Chartered Accountants

Enking International Pte. Ltd.
Summary of significant accounting policies and other explanatory information
(All amounts in ₹, unless otherwise stated)

13 Revenue from operations

	For the year ended	
	31 March 2026	31 March 2025
Revenue from contracts with customers		
Sale of products - Carbon credits	1,44,69,432	2,84,31,664
	1,44,69,432	2,84,31,664

14 Other income

	For the year ended	
	31 March 2026	31 March 2025
Interest income on financial assets measured at amortised cost	22,455	14,51,151
Other non-operating income		
Foreign exchange fluctuations, net	-	13,97,743
	22,455	**28,48,894**

15 Purchases

	For the year ended	
	31 March 2026	31 March 2025
Purchase of Carbon Offsets	2,40,162	-
	2,40,162	**-**

16 Changes in Inventory

	For the year ended	
	31 March 2026	31 March 2025
Opening Stock-in-Trade	-	-
Closing Stock-in-Trade	-	-
	-	-

17 Finance Costs

	For the year ended	
	31 March 2026	31 March 2025
Other borrowing costs	-	-
Bank charges and commission	10,161	61,751
Interest Expenses	44,81,510	75,77,047
	44,91,671	**76,38,798**

M S Agrawal & Company
FRN
023974C
INDORE
Chartered Accountants

Enking International Pte. Ltd.
Summary of significant accounting policies and other explanatory information
(All amounts in ₹, unless otherwise stated)

18 Other expenses

	For the year ended	
	31 March 2026	**31 March 2025**
Professional Fees	6,46,876	17,47,539
Travel Expense	-	1,92,900
Advertising And Marketing	-	35,213
Registration and Issuance Fees for Carbon Project	36,45,775	31,11,288
Other Expenses	3,82,758	-
Audit Fees	4,27,349	9,37,763
Repair and Maintainance	-	1,34,638
Support Services	16,82,745	-
Validator Services	-	9,49,213
Foreign exchange fluctuations, net	14,98,384	12,66,647
	82,83,886	**83,75,201**

19 Earnings per equity share

		For the year ended	
		31 March 2026	**31 March 2025**
(a)	Net profit attributable to equity shareholders	(5,29,80,197)	(3,29,57,348)
(b)	**Computation of weighted average number of equity shares:**		
	Weighted average number of equity shares outstanding during the year	30,01,000	30,01,000
	Add: Effect of potential dilutive shares	-	-
	Weighted average number of equity shares adjusted for the effect of	30,01,000	30,01,000
(c)	**EPES:**		
	Basic (in absolute ₹ terms)	(17.65)	(10.98)
	Diluted (in absolute ₹ terms)	(17.65)	(10.98)

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Enking International Pte. Ltd.
Summary of significant accouting policies and other explanatory information
(All amounts in ₹, unless otherwise stated)

20 Contingent liabilities

	31 March 2026	31 March 2025
Contingent Liabilities		
- Bank guarantees	-	-

21 Related party disclosures

a) Names of the related parties and nature of relationship

Name of the related parties	Nature of relationship
Mr. Mohit Agarwal Mr. Vijaianand Chelladurai Mr. Manish Kumar Dabkara	Key Managerial Personnel ('KMP')
EKI Energy Serices Limited	Holding Company
GHG Reduction Technologies Pvt. Ltd.	Entity in which KMP has Significant Influence

b) Transactions with related parties

	For the year ended	
	31 March 2026	31 March 2025
I. Investment Received		
EKI Energy Services Limited	-	-
II. Reimbursement - Expenses incurred by company, paid by RP		
EKI Energy Services Limited	1,39,84,907	10,85,620
III. Borrowings - Repayment		
EKI Energy Services Limited	(74,67,486)	(1,31,18,682)
IV. Interest Expenses		
EKI Energy Services Limited	44,81,510	75,77,047

c) Balances receivable/(payable)

	For the year ended	
	31 March 2026	31 March 2025
On Account of Loans and Advances		
EKI Energy Services Limited	(8,89,56,012)	(10,52,48,022)
On Account of Reimbursement of Expenses / Trade Balances		
EKI Energy Services Limited	(1,39,49,887)	(29,01,290)

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