

# EMA INDIA LIMITED

CIN:L27201UP1971PLC003409

Mfrs. of Induction  
Heating and Honing  
Machines & Accessories

August 08, 2024

To,  
Manager-CRD,  
BSE Limited,  
Pheroze Jeejeebhoy Towers  
Dalal Street,  
Mumbai-400001

Dear Sir/Ma'am,

**Sub: Outcome of the Board Meeting**  
**Re: EMA India Limited; Scrip Code: 522027**

Pursuant to the Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), and amendments thereto, this is to inform you that the meeting of the Board of Directors of the Company held today i.e. on Thursday, 08<sup>th</sup> August, 2024, which commenced at 01:00 P.M. and concluded at 03:00 P.M., the Board *inter alia* considered and approved the following:

1. The Un-audited Financial Results for the quarter ended June 30, 2024, which is enclosed herewith.
2. The Statutory Auditors have carried out a 'Limited Review' of the Un-audited Financial Results for the quarter ended June 30, 2024, which is enclosed herewith.
3. Non-applicability of disclosure under Regulation 32(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, which is enclosed herewith.

Kindly take the above on your record.

Thanking You,

**For EMA India Limited**

NAMITA  
SABHARWAL

Digitally signed by NAMITA  
SABHARWAL  
Date: 2024.08.08 15:02:08  
+05'30'

**Namita Sabharwal**  
**(Company Secretary)**

**M. No.: A35411**

**Address: 117/H-2/ 107, Pandu Nagar,**  
**Kanpur – 208005**

**Encl.: As Above**

Regd. Office & Postal Address  
**EMA INDIA LTD.**  
C-37, Panki Industrial Area  
P.O. Udyog Nagar  
Kanpur-208 022  
INDIA

Honing Machine Division  
**GEHRING INDIA**  
(A Div. of Ema India Ltd.)  
Vill. Maharajpur, 19th Km. Stone  
P.O. Tantiyaganj, Mandhana  
Kanpur Dehat-209 203  
INDIA

EMA Tel. : +91-512-691210-11-12-13  
Fax : +91-512-691214  
GEHRING Tel. : +91-5112-20105, 20107  
Fax : +91-5112-20106  
E-mail : emain@lw1.vsnl.net.in

**EMA INDIA LIMITED**  
**CIN: L27201UP1871PLC003108**  
**REGD. OFFICE: C-37 PANKI INDUSTRIAL AREA, UDYOG NAGAR, KANPUR - UTTAR PRADESH**  
**Website: www.elltd.info, E-mail: emaindia.cs@gmail.com**  
**UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE, 2024**

Particulars	(Rs. In Lakhs, except per share data)			
	Quarter ended			Year ended
	30.06.2024	31.03.2024	30.06.2023	31.03.2024
Refer notes below	(Unaudited)	(Audited)	(Unaudited)	(Audited)
Revenue from Operations	0.00	0.00	0.00	0.00
Other Income	0.00	0.00	0.00	0.06
<b>Total Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.06</b>
<b>Expenses:</b>				
a) Cost of Materials consumed	0.00	0.00	0.00	0.00
b) Purchase of stock-in-trade	0.00	0.00	0.00	0.00
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00
d) Employee benefits expense	6.24	6.94	5.80	23.88
e) Finance Costs	0.00	0.00	0.00	0.00
f) Depreciation and amortization expense	1.47	1.47	1.49	5.94
g) Other expenses	6.83	4.75	6.54	19.57
<b>Total Expenses</b>	<b>14.54</b>	<b>13.16</b>	<b>13.83</b>	<b>49.39</b>
<b>Profit / (Loss) before exceptional items and tax</b>	<b>(14.54)</b>	<b>(13.16)</b>	<b>(13.83)</b>	<b>(49.33)</b>
Exceptional Items	0.00	0.00	0.00	2.21
<b>Profit / (Loss) before tax</b>	<b>(14.54)</b>	<b>(13.16)</b>	<b>(13.83)</b>	<b>(51.54)</b>
<b>Tax Expense</b>				
Current Tax	0.00	0.00	0.00	0.00
Deferred Tax	0.00	0.00	0.00	0.00
<b>Profit / (Loss) for the period from continuing operations</b>	<b>(14.54)</b>	<b>(13.16)</b>	<b>(13.83)</b>	<b>(51.54)</b>
Profit / (Loss) from discontinued operations	0.00	0.00	0.00	0.00
Tax Expense of discontinued operations	0.00	0.00	0.00	0.00
<b>Profit / Loss from discontinued operations (After Tax)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Profit / (Loss) for the period</b>	<b>(14.54)</b>	<b>(13.16)</b>	<b>(13.83)</b>	<b>(51.54)</b>
<b>Other Comprehensive Income</b>				
(A) (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00
<b>Total comprehensive Income for the period (Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>(14.54)</b>	<b>(13.16)</b>	<b>(13.83)</b>	<b>(51.54)</b>
Paid-up equity share capital (Face Value of Rs. 10/- per share)	100.50	100.50	100.50	100.50
Reserves excluding revaluation reserves				(213.46)
<b>Earnings Per Equity Share (for continuing operation):</b>				
a) Basic	(1.45)	(1.31)	(1.38)	(5.13)
b) Diluted	(1.45)	(1.31)	(1.38)	(5.13)
<b>Earnings per equity share (for discontinued &amp; continuing operations)</b>				
a) Basic	(1.45)	(1.31)	(1.38)	(5.13)
b) Diluted	(1.45)	(1.31)	(1.38)	(5.13)

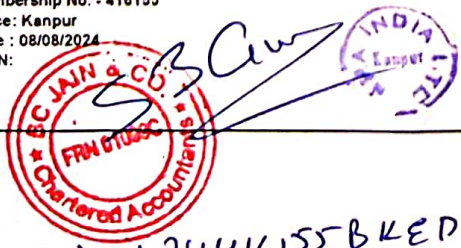
**Notes:**

1. The above financial results were approved by the Board of Directors at their meeting held on 08th August, 2024

2 Figures for the Quarter ended 30th June, 2023 and 31st March, 2024 have been regrouped/reclassified to conform to the current Quarter ended figures, wherever necessary.

3 Having considered the resultless talks with big business houses for exploring new business as well as continuous losses in the company coupled with negative net worth, the management has determined that the Company has ceased to be a going concern. Accordingly, all assets below market value have been impaired to keep on realisable value as determined by the management and taken on record by board of directors on meeting of board of director dated 6th of February 2024.

For B. C. Jain & CO.  
CA Shyam Ji Gupta  
Membership No. - 416155  
Place: Kanpur  
Date: 08/08/2024  
UDIN:



For & On Behalf of the Board

*(Signature)*  
(Ranjana Bhargava)  
Whole-Time Director

UDIN 24416155BKEDUL9575

**Independent Auditors Limited Review Report on Unaudited Standalone Financial  
Results of EMA India for June Quarter of Financial Year 2024-25**

To  
The Board of Directors of  
**EMA India Ltd.**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **EMA India Ltd.** ("the Company") for the quarter ended 30<sup>th</sup> June , 2024, ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement is the responsibility of the Company's Management and has been approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India Our responsibility is to issue a report on this 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of the Company's 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 stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other





**B.C JAIN & CO.**  
CHARTERED ACCOUNTANTS

Phone :0512-2311380  
E-mail : [mail@bcjc.in](mailto:mail@bcjc.in)  
[rishabh@bcjc.in](mailto:rishabh@bcjc.in)  
[www.bcjc.in](http://www.bcjc.in)  
16/77 A CIVIL LINES  
KANPUR – 208 001

5. accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**Emphasis of Matter**

6. We draw attention on Note No. 3 of quarterly financial statement which describes company is ceases to follow concept of going concern method of accounting due to that company has conducted impairment study as per IndAS 36.

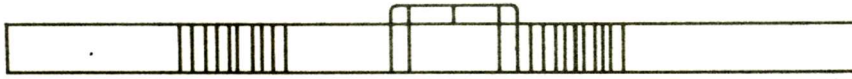
For B.C. Jain & CO  
Chartered Accountants  
(FRN: 001099C)



CA Shyam Ji Gupta  
Membership No. – 416155  
UDIN: 24416155BKEDUA4555

Place: Kanpur

Date : 08/08/2024



**EMA INDIA LIMITED**

CIN:L27201UP1971PLC003409

Mfrs. of Induction  
Heating and Honing  
Machines & Accessories

August 08, 2024

To,  
Manager-CRD,  
BSE Limited,  
Pheroze Jeejeebhoy Towers  
Dalal Street,  
Mumbai-400001

Dear Sir,

**Sub: Disclosure under Regulation 32(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Pursuant to Regulation 32(1) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") and amendments thereto, we hereby declare that we have not raised any funds by way of public issue, rights issue, preferential issue in the quarter ended June 30, 2024

Hence, the statement of deviation(s) or variation(s) specified in sub-regulation (1) of regulation 32 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015 is not applicable on the Company.

Kindly take the above information on your record.

Thanking You,

**For EMA India Limited**

NAMITA  
SABHARWAL

Digitally signed by NAMITA  
SABHARWAL  
Date: 2024.08.08 15:02:59  
+05'30'

**Namita Sabharwal**  
**(Company Secretary and Compliance Officer)**  
**M. No.: A35411**

Regd. Office & Postal Address  
**EMA INDIA LTD.**  
C-37, Panki Industrial Area  
P.O. Udyog Nagar  
Kanpur-208 022  
INDIA

Honing Machine Division  
**GEHRING INDIA**  
(A Div. of Ema India Ltd.)  
Vill. Maharajpur, 19th Km. Stone  
P.O. Tantiyaganj, Mandhana  
Kanpur Dehat-209 203  
INDIA

EMA Tel. : +91-512-691210-11-12-13  
Fax : +91-512-691214  
GEHRING Tel. : +91-5112-20105, 20107  
Fax : +91-5112-20106  
E-mail : emain@lw1.vsnl.net.in