



EMA INDIA LIMITED

CIN:L27201UP1971PLC003408

Mfrs. of induction
Heating and Honing
Machines & Accessories

November 02, 2018

To,
Manager-CRD,
BSE Limited,
Phiroze 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 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), this is to inform you that the meeting of the Board of Directors of the Company held today i.e. on Friday, November 02, 2018, which commenced at 11:00 A.M. and concluded at 11:45 A.M., the Board inter alia considered and approved the Un-audited Financial Results for the quarter and half year ended September 30, 2018.

The Statutory Auditors have carried out a 'Limited Review' of the Un-audited Financial Results for the quarter and half year ended September 30, 2018.

Further, Pursuant to the Regulation 33 of the Listing Regulations, we are enclosing herewith a copy of the Un-audited Financial Results and Limited Review Report of the Statutory Auditors of the Company.

Kindly take the above on your record.

Thanking You,

For EMA India Limited

(Namita Sabarwal)
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, Pankaj Industrial Area
P.O. Udayog Nagar
Kanpur-208 022
INDIA

Honing Machine Division
GEHRING INDIA
A Division of EMA India Ltd.
P.O. Moolchand, Kanpur-20
P.O. Sahasrabad, Kanpur-208 001
Kanpur-208 001
INDIA

EMA Tel: +91 512 6912101-102-103
Fax: +91 512 6912114
GEHRING Tel: +91 512 20165 20167
Fax: +91 512 20166
E-mail: gehring@ema-india.com

LIMITED REVIEW REPORT

The Board of Directors
EMA India Ltd.
C-37 Panki Industrial Area
P.O. Udyog Nagar
Kanpur – 208022

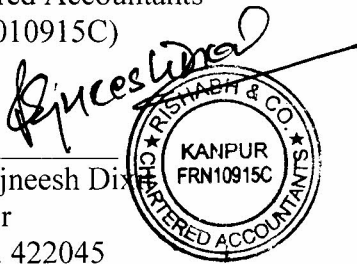
We have reviewed the accompanying statement of unaudited financial results of EMA INDIA LIMITED for the period ended 30.09.2018. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements 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 company personnel and an analytical procedure 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Accounting Standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Rishabh & Co
Chartered Accountants
(FRN 010915C)

CA Rajneesh Dixit
Partner
M. No. 422045



Date – 02/11/2018
Place - Kanpur

EMA INDIA LIMITED
CIN:L27201UP1971PLC003408
REGD. OFFICE: C-37 PANKI INDUSTRIAL AREA, UDYOG NAGAR, KANPUR - UTTAR PRADESH
Website: www.eittd.info, E-mail: emaindia.cs@gmail.com
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2018

Particulars	(Rs. in Lacs, except per share data)					
	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for current period ended	Year to date figures for the previous year ended	Previous year ended
	30.09.2018	30.06.2018	30.09.2017	30.09.2018	30.09.2017	31.03.2018
Refer notes below	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Revenue from Operations	1.45	0.00	0.98	1.45	6.63	7.69
Other Income	0.29	17.03	0.63	17.32	4.59	9.13
Total income	1.74	17.03	1.61	18.77	11.22	16.82
Expenses:						
a) Cost of Materials consumed	0.10	0.00	0.17	0.10	2.90	3.00
b) Purchase of stock-in-trade	0.00	0.00	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	0.00	0.00
d) Employee benefits expense	6.63	7.01	7.32	13.64	14.83	31.51
e) Finance Costs	0.00	0.01	0.18	0.01	0.21	0.34
f) Depreciation and amortization expense	0.74	0.74	0.94	1.48	1.89	3.47
g) Other expenses	3.33	6.81	3.56	10.14	12.91	24.56
Total Expenses	10.80	14.57	12.17	25.37	32.74	62.88
Profit / (Loss) before exceptional items and tax	(9.06)	2.46	(10.56)	(6.60)	(21.52)	(46.06)
Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
Profit / (Loss) before tax	(9.06)	2.46	(10.56)	(6.60)	(21.52)	(46.06)
Tax Expense						
Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
Profit / (Loss) for the period from continuing operations	(9.06)	2.46	(10.56)	(6.60)	(21.52)	(46.06)
Profit / (Loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
Tax Expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
Profit / Loss from discontinued operations (After Tax)	0.00	0.00	0.00	0.00	0.00	0.00
Profit / (Loss) for the period	(9.06)	2.46	(10.56)	(6.60)	(21.52)	(46.06)
Other Comprehensive income						
(A) (i) Items that will not be reclassified to profit or loss	(1.62)	(15.83)	4.39	(17.45)	6.47	4.74
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
Total comprehensive income for the period (Comprising Profit/(Loss) and Other Comprehensive Income for the period)	(10.68)	(13.37)	(6.17)	(24.05)	(15.05)	(41.32)
Paid-up equity share capital (Face Value of Rs. 10/- per share)	100.50	100.50	100.50	100.50	100.50	100.50
Reserves excluding revaluation reserves	-	-	-	-	-	88.91
Earnings Per Equity Share (for continuing operation):						
a) Basic	(1.06)	(1.33)	(0.61)	(2.39)	(1.50)	(4.11)
b) Diluted	(1.06)	(1.33)	(0.61)	(2.39)	(1.50)	(4.11)
Earnings per equity share (for discontinued & continuing operations)						
a) Basic	(1.06)	(1.33)	(0.61)	(2.39)	(1.50)	(4.11)
b) Diluted	(1.06)	(1.33)	(0.61)	(2.39)	(1.50)	(4.11)

Notes:

- The above financial results were reviewed and approved by the Board of Directors at its meeting held on 2nd November, 2018. The Statutory Auditors of the Company have conducted limited review of these financial results, pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- These financial results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) as notified by the Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act, 2013 read with relevant rules thereunder and the other accounting principles generally accepted in India. Beginning 1st April, 2017, the Company had for the first time adopted Ind AS with a transition date of 1st April, 2016.
- Previous quarter/half year/year ended figures have been regrouped/restated wherever considered necessary.

For Rishabh & Co.
CA Rajneesh Dixit
Membership No. 422045
Place: Kanpur
Date : 02.11.2018

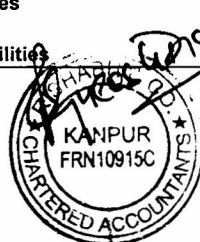


For & On Behalf of the Board

Ranjana Bhargava
(Ranjana Bhargava)
Wholtime Director

4 **Statement of Unaudited Assets and Liabilities as at 30th September, 2018:**

Particulars	Amount Rs in Lacs	
	As at 30.09.2018 (Unaudited)	As at 31.03.2018 (Audited)
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	21.95	24.08
Capital work-in-progress	-	-
Investment property	-	-
Goodwill	-	-
Other intangible assets	-	-
Intangible assets under development	-	-
Biological assets other than bearer plants	-	-
Financial Assets:		
i. Investments	-	-
ii. Trade receivables	-	-
iii. Loans	2.65	2.65
iv. Other Financial assets	-	-
Deferred tax assets (net)	-	-
Other non-current assets	-	-
Total Non-Current Assets	24.60	26.73
Current Assets		
Inventories	13.75	13.85
Financial Assets:		
i. Investments	135.71	155.35
ii. Trade receivables	0.05	0.05
iii. Cash and cash equivalents	3.31	4.07
iv. Loans	-	0.27
vi. Others	6.55	6.76
Other current assets	-	-
Total Current Assets	159.37	180.35
Total Assets	183.97	207.08
EQUITY AND LIABILITIES		
Equity		
Equity share capital	100.50	100.50
Other Equity	64.85	88.91
Total Equity	165.35	189.41
LIABILITIES		
Non-Current Liabilities		
Financial liabilities:		
i. Borrowings	-	-
ii. Trade payables		
a) total outstanding dues of micro enterprises and small enterprises	-	-
b) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
iii. Other financial liabilities	-	-
Provisions	-	-
Deferred tax liabilities (net)	-	-
Other non-current liabilities	-	-
Total Non-Current Liabilities	-	-
Current Liabilities		
Financial liabilities:		
i. Borrowings	-	-
ii. Trade payables		
a) total outstanding dues of micro enterprises and small enterprises	-	-
b) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
iii. Other financial liabilities	-	-
Other current liabilities	6.24	5.25
Provisions	12.38	12.42
Current tax liabilities (net)	-	-
Total Current Liabilities	18.62	17.67
Total Liabilities	18.62	17.67
Total Equity and Liabilities	183.97	207.08



M. Prasad