

RISHABH & CO.,
CHARTERED ACCOUNTANTS

Phones : 0512-2311380
Fax : 0512 - 2304487
Mobile : 9696152555
9208579624
16/104-A, CIVIL LINES,
KANPUR - 208 001

Review report to The Board of Directors,
EMA India Limited

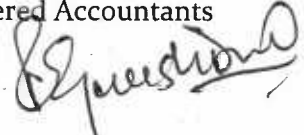
We have reviewed the accompanying statement of unaudited financial results of EMA India Limited for the period ended June 30, 2020. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review 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 company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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.

Date : 12.08.2020
Place: Kanpur

For Rishabh & Co.
Chartered Accountants


(Rajneesh Dixit)
(Partner)
(M.No-422045)
FRN-010915C



UDIN-20422045AAAAAR5094

EMA INDIA LIMITED
CIN: L27201UP1971PLC003408
REGD. OFFICE: C-37 PANKI INDUSTRIAL AREA, UDYOG NAGAR, KANPUR - UTTAR PRADESH
Website: www.eitd.info, E-mail: emaindia.cs@gmail.com
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE, 2020

Particulars	(Rs. In Lakhs, except per share data)			
	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Previous year ended
	30.06.2020	31.03.2020	30.06.2019	31.03.2020
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
Refer notes below				
Revenue from Operations	0.00	0.00	0.00	0.00
Other Income	0.00	5.05	3.40	14.40
Total income	0.00	5.05	3.40	14.40
Expenses:				
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	5.95	9.62	7.54	29.41
e) Finance Costs	0.07	0.00	0.00	0.00
f) Depreciation and amortization expense	1.58	1.58	1.76	6.75
g) Other expenses	6.20	4.22	4.37	23.82
Total Expenses	13.80	15.42	13.67	59.98
Profit / (Loss) before exceptional items and tax	(13.80)	(10.37)	(10.27)	(45.58)
Exceptional Items	0.00	0.00	0.00	5.61
Profit / (Loss) before tax	(13.80)	(10.37)	(10.27)	(51.19)
Tax Expense				
Current Tax	0.00	0.00	0.00	0.00
Deferred Tax	0.00	0.00	0.00	0.00
Profit / (Loss) for the period from continuing operations	(13.80)	(10.37)	(10.27)	(51.19)
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
Profit / Loss from discontinued operations (After Tax)	0.00	0.00	0.00	0.00
Profit / (Loss) for the period	(13.80)	(10.37)	(10.27)	(51.19)
Other Comprehensive income				
(A) (i) Items that will not be reclassified to profit or loss	3.91	(13.27)	(1.90)	(19.21)
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00
Total comprehensive income for the period (Comprising Profit (Loss) and Other Comprehensive Income for the period)	(9.89)	(23.64)	(12.17)	(70.40)
Paid-up equity share capital (Face Value of Rs. 10/- per share)	100.50	100.50	100.50	100.50
Reserves excluding revaluation reserves				24.81
Earnings Per Equity Share (for continuing operation):				
a) .Basic	(0.98)	(2.35)	(1.21)	(7.00)
b) Diluted	(0.98)	(2.35)	(1.21)	(7.00)
Earnings per equity share (for discontinued & continuing operations)				
a) Basic	(0.98)	(2.35)	(1.21)	(7.00)
b) Diluted	(0.98)	(2.35)	(1.21)	(7.00)

Notes:

- The above financial results were approved by the Board of Directors at their meeting held on 12th August, 2020.
- Figures for the Quarter ended 30th June, 2020 and 31st March, 2020 have been regrouped/reclassified to conform to the current Quarter ended figures, wherever necessary.

For Rishabh & Co.
CA Rajneesh Dixit
Membership No. - 422215
Place: Kanpur
Date : 12.08.2020



For & On Behalf of the Board

Ranjana Bhargava
(Ranjana Bhargava)
Whole-Time Director