

EMA INDIA LIMITED

CIN:L27201UP1871PLC003408

Mfrs. of Induction
Heating and Honing
Machines & Accessories

August 10, 2023

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

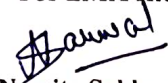
Pursuant to the Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), and amendments thereto, this is to inform you that the meeting of the Board of Directors of the Company held today i.e. on Thursday, 10th August, 2023, 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, 2023, which is enclosed herewith as 'Annexure A'.
2. The Statutory Auditors have carried out a 'Limited Review' of the Un-audited Financial Results for the quarter ended June 30, 2023, which is enclosed herewith as 'Annexure B'.
3. Non-applicability of disclosure under Regulation 32(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, which is enclosed herewith as 'Annexure C'.
4. By way of a separate disclosure letter of date, the Company had informed about the changes in the statutory auditors of the Company. The Board of Directors appointed M/s BC Jain & Company, a Practicing Chartered Accountant having (FRN 001099C) as Statutory Auditors of the Company to fill in the casual vacancy caused due to resignation of incumbent statutory auditor i.e. M/s Rishabh & Co. (FRN: 010915C)

Kindly take the above on your record.

Thanking You,

For EMA India Limited


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.)
VIII, 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
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E-mail : emain@lw1.vsnl.net.in

EMA INDIA LIMITED
CIN L27201UP1971PLC003408
REGD. OFFICE, C-37 PANKI INDUSTRIAL AREA, UDYOG NAGAR, KANPUR - UTTAR PRADESH
Website: www.emaIndia.info, E-mail: emaIndia.cs@gmail.com
UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE, 2023

(Rs. in Lakhs, except per share data)

Particulars	Quarter ended		Year ended	
	30.06.2023	31.03.2023	30.06.2022	31.03.2023
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
Total Income	0.00	0.00	0.00	0.06
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	5.80	6.95	6.23	24.22
e) Finance Costs	0.00	0.00	0.00	0.00
f) Depreciation and amortization expense	1.49	1.50	1.54	6.02
g) Other expenses	6.54	4.56	9.12	25.45
Total Expenses	13.83	13.01	16.89	55.69
Profit / (Loss) before exceptional items and tax	(13.83)	(13.01)	(16.89)	(55.63)
Exceptional Items	0.00	0.00	0.00	0.00
Profit / (Loss) before tax	(13.83)	(13.01)	(16.89)	(55.63)
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	(13.83)	(13.01)	(16.89)	(55.63)
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	(13.83)	(13.01)	(16.89)	(55.63)
Other Comprehensive Income				
(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
Total comprehensive income for the period (Comprising Profit (Loss) and Other Comprehensive Income for the period)	(13.83)	(13.01)	(16.89)	(55.63)
Paid-up equity share capital (Face Value of Rs. 10/- per share)	100.50	100.50	100.50	100.50
Reserves excluding revaluation reserves				(161.92)
Earnings Per Equity Share (for continuing operation)				
a) Basic	(1.38)	(1.29)	(1.68)	(5.54)
b) Diluted	(1.38)	(1.29)	(1.68)	(5.54)
Earnings per equity share (for discontinued & continuing operations)				
a) Basic	(1.38)	(1.29)	(1.68)	(5.54)
b) Diluted	(1.38)	(1.29)	(1.68)	(5.54)

Notes:

- The above financial results were approved by the Board of Directors at their meeting held on 10th August, 2023
- Figures for the Quarter ended 30th June, 2023 and 31st March, 2023 have been regrouped/reclassified to conform to the current Quarter ended figures, wherever necessary



For & On Behalf of the Board

(Signature)
 (Ranjana Bhargava)
 Whole Time Director



**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM
FINANCIAL RESULTS**

**TO
THE BOARD OF DIRECTORS OF
EMA INDIA LIMITED**

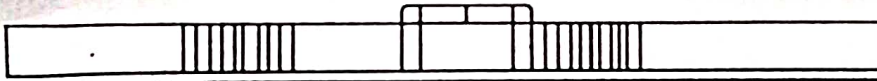
1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **EMA INDIA LIMITED** (the "Company"), for the quarter ended June 30th, 2023 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's 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 express a conclusion on the 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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 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.

For **Rishabh & Co.,**
Chartered Accountants
(Firm's Registration No. *010915C)


Utkarsh Singh
Partner

Membership No. 451284
UDIN: 23451284BGUZOB2073

Place: Kanpur
Date: 10th August 2023



EMA INDIA LIMITED

CIN:L27201UP1971PLC003409

Mfrs. of Induction
Heating and Honing
Machines & Accessories

Annexure C

August 10, 2023

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, 2023

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
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
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Kanpur Dehat-209 203
INDIA

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E-mail : emain@lwt.vsnl.net.in