

**Independent Auditors Limited Review Report on Unaudited Standalone Financial
Results of EMA India Ltd for June Quarter of Financial Year 2025-26**

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 31st June, 2025, ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 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 of interim financial information consist of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than audit conducted in accordance with standards on auditing 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 statements, read with notes thereon, prepared in accordance with applicable Indian Accounting Standard specified under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognised accounting principles and policies, has not disclosed information required to be disclosed in terms of the Regulations, including the manner in which it is required to be disclosed, or that it contain any material misstatement.

Emphasis of Matter

5. We draw attention on Note No. 4 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)

SHYAM
JI GUPTA

CA Shyam Ji Gupta
M NO. – 416155
UDIN: 25416155BMLMRF7118

Place: Kanpur

Date 09/08/2025

EMA INDIA LIMITED

CIN: L27201UP1971PLC003408

REGD. OFFICE: C-37 PANKI INDUSTRIAL AREA, UDYOG NAGAR, KANPUR - UTTAR PRADESH

Website: www.eilttd.info, E-mail: emaIndia.cs@gmail.com**UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE, 2025**

(Rs. In Lakhs, except per share data)

Particulars	Quarter ended			Year ended
	30.06.2025	31.03.2025	30.06.2024	31.03.2025
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
Refer notes below				
Revenue from Operations	0.00	0.00	0.00	0.00
Other Income	0.00	0.00	0.00	0.04
Total income	0.00	0.00	0.00	0.04
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	4.34
d) Employee benefits expense	4.58	6.55	6.24	23.88
e) Finance Costs	0.00	0.00	0.00	0.00
f) Depreciation and amortization expense	0.00	1.37	1.47	5.78
g) Other expenses	6.95	14.69	6.75	30.02
Total Expenses	11.53	22.61	14.46	64.02
Profit / (Loss) before exceptional items and tax	(11.53)	(22.61)	(14.46)	(63.98)
Exceptional Items	0.00	(2.21)	0.00	2.21
Profit / (Loss) before tax	(11.53)	(20.40)	(14.46)	(61.77)
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	(11.53)	(20.40)	(14.46)	(61.77)
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	(11.53)	(20.40)	(14.46)	(61.77)
Other Comprehensive income				
(A) (i) Items that will not be reclassified to profit or loss	1.09	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



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Total comprehensive income for the period (Comprising Profit (Loss) and Other Comprehensive Income for the period)	(10.44)	(20.40)	(14.46)	(61.77)
Paid-up equity share capital (Face Value of Rs. 10/- per share)	100.50	100.50	100.50	100.50
Reserves excluding revaluation reserves				(275.20)
Earnings Per Equity Share (for continuing operation):				
a) Basic	(1.04)	(2.03)	(1.44)	(6.15)
b) Diluted	(1.04)	(2.03)	(1.44)	(6.15)
Earnings per equity share (for discontinued & continuing operations)				
a) Basic	(1.04)	(2.03)	(1.44)	(6.15)
b) Diluted	(1.04)	(2.03)	(1.44)	(6.15)

Notes:

1. The above financial results were reviewed and approved by the Board of Directors at its meeting held on 09.08.2025. The Statutory auditor of the Company have conducted limited review of these financial Results, pursuant to regulation 33 of Securites and exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. 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.
3. Figures for the Quarter ended 30th June, 2025 and 31st March, 2025 have been regrouped/reclassified to conform to the current Quarter ended figures, wherever necessary.
4. Having no business in hand as well as continuous losses in the company coupled with negative net worth, the management determined that the Company has ceased to be a going concern w.e.f. 31.12.2023. Accordingly, all assets below market value have been impaired to keep on realisable value as determined by the management. Current year losses shall be met out of unsecured loans given by the Directors
5. As company is not in operation for the last so many years, the management of the company decided to sell land and building of the company. The company passed SR by postal ballot for sale of land and building of the of company. Vide its Board meeting dated 10th June 2025, the company had approved and informed that it got a proposal for sale of land and building for Rs 8.00 Cr. Against the same the company has received an advance of Rs 6.50 Cr which has been shown under current liabilities.

For B. C. Jain & Co. 


CA Shyam Ji Gupta
Membership No. . 416155

Place: Kanpur

Date : 09/08/2025

UDIN : 25416155BMLMR7118

For & On Behalf of the Board


(Ranjana Bhargava)
Whole-Time Director

