| General information about company | | | | |
|--|---|--|--|--|
| Scrip code 522027 | | | | |
| NSE Symbol | | | | |
| MSEI Symbol | | | | |
| ISIN* | INE279D01016 | | | |
| Name of company | EMA INDIA LIMITED | | | |
| Type of company | | | | |
| Class of security | Equity | | | |
| Date of start of financial year | 01-04-2022 | | | |
| Date of end of financial year | 31-03-2023 | | | |
| Date of board meeting when results were approved | 10-02-2023 | | | |
| Date on which prior intimation of the meeting for considering financial results was informed to the exchange | 01-02-2023 | | | |
| Description of presentation currency | INR | | | |
| Level of rounding used in financial results | Lakhs | | | |
| Reporting Quarter | Third quarter | | | |
| Nature of report standalone or consolidated | Standalone | | | |
| Whether results are audited or unaudited | Unaudited | | | |
| Segment Reporting | Single segment | | | |
| Description of single segment | MACHINE TOOLS FOR AUTOMOTIVE AND OTHER CLASSIFIED INDUSTRIES WHICH ARE GOVERNED BY THE SAME SET OF RISK AND RETURNS | | | |
| Start date and time of board meeting | 10-02-2023 13:00 | | | |
| End date and time of board meeting | 10-02-2023 13:45 | | | |
| Whether cash flow statement is applicable on company | | | | |
| Type of cash flow statement | | | | |
| Declaration of unmodified opinion or statement on impact of audit qualification | Not applicable | | | |

| | Financia | l Results – Ind-AS | | |
|-----------|--|--|--|--|
| | Particulars | 3 months/ 6 months ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) | |
| A | Date of start of reporting period | 01-10-2022 | 01-04-2022 | |
| В | Date of end of reporting period | 31-12-2022 | 31-12-2022 | |
| С | Whether results are audited or unaudited | Unaudited | Unaudited | |
| D | Nature of report standalone or consolidated | Standalone | Standalone | |
| Part I | Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column. | | | |
| 1 | Income | | | |
| | Revenue from operations | 0 | 0 | |
| | Other income | 0 | 0.06 | |
| | Total income | 0 | 0.06 | |
| 2 | Expenses | | | |
| (a) | Cost of materials consumed | 0 | 0 | |
| (b) | Purchases of stock-in-trade | 0 | 0 | |
| (c) | Changes in inventories of finished goods, work-in- progress and stock-in-trade | 0 | 0 | |
| (d) | Employee benefit expense | 5.44 | 17.27 | |
| (e) | Finance costs | 0 | 0 | |
| (f) | Depreciation, depletion and amortisation expense | 1.49 | 4.52 | |
| (f) | Other Expenses | | | |
| 1 | Other Expenses | 6.61 | 20.89 | |
| 10 | | | | |
| | Total other expenses | 6.61 | 20.89 | |
| | Total expenses | 13.54 | 42.68 | |

| | Financial Results | s – Ind-AS | |
|-----------|--|---------------------------------------|--|
| | Particulars | 3 months/ 6 months ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) |
| A | Date of start of reporting period | 01-10-2022 | 01-04-2022 |
| В | Date of end of reporting period | 31-12-2022 | 31-12-2022 |
| С | Whether results are audited or unaudited | Unaudited | Unaudited |
| D | Nature of report standalone or consolidated | Standalone | Standalone |
| Part I | Blue color marked fields are non-mandatory. For Consolidated months ended, in such case zero shall be inserted in the said col | | s no figures for 3 months / 6 |
| 3 | Total profit before exceptional items and tax | -13.54 | -42.62 |
| 4 | Exceptional items | 0 | 0 |
| 5 | Total profit before tax | -13.54 | -42.62 |
| 7 | Tax expense | | |
| 8 | Current tax | 0 | 0 |
| 9 | Deferred tax | 0 | 0 |
| 10 | Total tax expenses | 0 | 0 |
| 11 | Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement | 0 | 0 |
| 14 | Net Profit Loss for the period from continuing operations | -13.54 | -42.62 |
| 15 | Profit (loss) from discontinued operations before tax | 0 | 0 |
| 16 | Tax expense of discontinued operations | 0 | 0 |
| 17 | Net profit (loss) from discontinued operation after tax | 0 | 0 |
| 19 | Share of profit (loss) of associates and joint ventures accounted for using equity method | 0 | 0 |
| 21 | Total profit (loss) for period | -13.54 | -42.62 |
| 22 | Other comprehensive income net of taxes | 0 | 0 |

| | Financial Resu | ılts — Ind-AS | | | | |
|-----------|--|---------------------------------------|--|--|--|--|
| | Particulars | 3 months/ 6 months ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) | | | |
| A | Date of start of reporting period | 01-10-2022 | 01-04-2022 | | | |
| В | Date of end of reporting period | 31-12-2022 | 31-12-2022 | | | |
| С | Whether results are audited or unaudited | Unaudited | Unaudited | | | |
| D | Nature of report standalone or consolidated | Standalone | Standalone | | | |
| Part I | Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column. | | | | | |
| 23 | Total Comprehensive Income for the period | -13.54 | -42.62 | | | |
| 24 | Total profit or loss, attributable to | | | | | |
| | Profit or loss, attributable to owners of parent | | | | | |
| | Total profit or loss, attributable to non-controlling interests | | | | | |
| 25 | Total Comprehensive income for the period attributable to | | | | | |
| | Comprehensive income for the period attributable to owners of parent | 0 | 0 | | | |
| | Total comprehensive income for the period attributable to owners of parent non-controlling interests | 0 | 0 | | | |
| 26 | Details of equity share capital | | | | | |
| | Paid-up equity share capital | 100.5 | 100.5 | | | |
| | Face value of equity share capital | 10 | 10 | | | |
| 27 | Details of debt securities | | | | | |
| 28 | Reserves excluding revaluation reserve | | | | | |
| 29 | Earnings per share | | | | | |
| i | Earnings per equity share for continuing operations | | | | | |
| | Basic earnings (loss) per share from continuing operations | -1.35 | -4.24 | | | |
| | Diluted earnings (loss) per share from continuing operations | -1.35 | -4.24 | | | |
| ii | Earnings per equity share for discontinued operations | | | | | |
| | Basic earnings (loss) per share from discontinued operations | 0 | 0 | | | |
| | Diluted earnings (loss) per share from discontinued operations | 0 | 0 | | | |
| ii | Earnings per equity share | | | | | |
| | Basic earnings (loss) per share from continuing and discontinued operations | -1.35 | -4.24 | | | |
| | Diluted earnings (loss) per share from continuing and discontinued operations | -1.35 | -4.24 | | | |
| 30 | Debt equity ratio | | | | | |
| 31 | Debt service coverage ratio | | | | | |
| 32 | Interest service coverage ratio | | | | | |
| 33 | Disclosure of notes on financial results | | | | | |
| | | | | | | |

| Particulars | 3 months/ 6 month ended (dd- mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) | | | |
|---|--|--|--|--|--|
| Date of start of reporting period | 01-10-2022 | 01-04-2022 | | | |
| Date of end of reporting period | 31-12-2022 | 31-12-2022 | | | |
| Whether accounts are audited or unaudited | Unaudited | Unaudited | | | |
| Nature of report standalone or consolidated | Standalone | Standalone | | | |
| Segment Revenue (Income) | | | | | |
| (net sale/income from each segment should be disc | losed) | | | | |
| Total Segment Revenue | | | | | |
| Less: Inter segment revenue | | | | | |
| Revenue from operations | | | | | |
| 2 Segment Result | | | | | |
| Profit (+) / Loss (-) before tax and interest from each segment | | | | | |
| Total Profit before tax | | | | | |
| i. Finance cost | | | | | |
| ii. Other Unallocable Expenditure net off Unallocable income | | | | | |
| Profit before tax | | | | | |
| (Segment Asset - Segment Liabilities) | | | | | |
| Segment Asset | | | | | |
| Total Segment Asset | | | | | |
| Un-allocable Assets | | | | | |
| Net Segment Asset | | | | | |
| Segment Liabilities | | | | | |
| Segment Liabilities | | | | | |
| Total Segment Liabilities | | | | | |
| Un-allocable Liabilities | | | | | |
| Net Segment Liabilities | | | | | |
| | + | <u> </u> | | | |