

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	01-04-2023
Date of end of financial year	31-03-2024
Date of board meeting when results were approved	06-02-2024
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	30-01-2024
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	06-02-2024 13:00
End date and time of board meeting	06-02-2024 15:05
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

Financial 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	01-10-2023	01-04-2023
B	Date of end of reporting period	31-12-2023	31-12-2023
C	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	5.63	16.94
(e)	Finance costs	0	0
(f)	Depreciation, depletion and amortisation expense	1.49	4.47
(f)	Other Expenses		
1	Other Expenses	4.56	14.82
10			
	Total other expenses	4.56	14.82
	Total expenses	11.68	36.23

Financial Results – Ind-AS			
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C	Whether results are audited or unaudited	Unaudited	Unaudited
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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.		
3	Total profit before exceptional items and tax	-11.68	-36.17
4	Exceptional items	-2.21	-2.21
5	Total profit before tax	-13.89	-38.38
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	-13.89	-38.38
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	-13.89	-38.38
22	Other comprehensive income net of taxes	0	0

Financial Results – Ind-AS			
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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	-13.89	-38.38
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	-1.38	-3.82
	Diluted earnings (loss) per share from continuing operations	-1.38	-3.82
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	-1.38	-3.82
	Diluted earnings (loss) per share from continuing and discontinued operations	-1.38	-3.82
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
33	Disclosure of notes on financial results	Textual Information(1)	

Text Block	
Textual Information(1)	<p>Notes:</p> <ol style="list-style-type: none">1. The above financial results are reviewed and approved by the Board of Directors at its meeting held on 6Th February, 2024. 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 and nine months ended 31st December, 2023 have been regrouped/reclassified to confirm to the current quarter and year ended figures, wherever necessary.4. Having considered the resultless talks with big business houses for exploring new business as well as continuous losses in the company coupled with negative net worth , the management has determined that the Company has ceased to be a going concern. Accordingly, all assets below market value have been impaired to keep on realisable value as determined by the management and taken on record by board of directors on meeting of board of director dated 6th of February 2024.

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company 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	01-10-2023	01-04-2023
Date of end of reporting period	31-12-2023	31-12-2023
Whether accounts are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
1 Segment Revenue (Income)		
(net sale/income from each segment should be disclosed)		
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		
3 (Segment Asset - Segment Liabilities)		
Segment Asset		
Total Segment Asset		
Un-allocable Assets		
Net Segment Asset		
4 Segment Liabilities		
Segment Liabilities		
Total Segment Liabilities		
Un-allocable Liabilities		
Net Segment Liabilities		
Disclosure of notes on segments		

