

EMA INDIA LIMITED

CIN:L27201UP1971PLC003408

Mfrs. of Induction
Heating and Honing
Machines & Accessories

09th August, 2025

To,
BSE Limited,
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai-400001

Sub: Outcome of meeting of the Board of Directors

Re: EMA India Limited; Scrip Code: 522027

Dear Sir/Ma'am,

This is to inform that the Board of Directors of the Company,

Pursuant to the Regulation 30 read with Part A of the Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 on the captioned subject we would like to inform you that at the meeting of Board of Directors held today i.e. on Saturday, 09th August, 2025, commenced at 11.00 A.M. and concluded at 11.30 A.M., the Board of Directors has approved, inter alia the following:

1. In continuation of our letter dated 06th August, 2025, and pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby enclose the Unaudited Standalone Financial Results for the quarter ended 30th June, 2025, duly reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company, at their respective meetings held today i.e. on 09th August, 2025. The same will also be available on the Company's website, www.eiltd.info
2. The Statutory Auditors have carried out a 'Limited Review' of the Un-audited Financial Results for the quarter ended 30th June, 2025.
3. Non-applicability of disclosure under Regulation 32(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is enclosed herewith as Annexure- A
4. Appointment of **Ms. Shruti Sharma [Membership No. A75000]** as the Company Secretary and Compliance Officer of the Company with effect from 09th August, 2025.
5. The details required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/0155 dated 11th November, 2024 are given in the enclosed herewith as Annexure- B

Kindly take the above on your record.

Thanking You,
For **EMA India Limited**

Ranjana Bhargava
Whole Time Director
DIN: 00234421

Regd. Office & Postal Address **EMA INDIA LTD.**
502, Gopala Chambers,
14/193, Parade, Kanpur-208 001
Uttar Pradesh INDIA

Tel. : +91-9453153780
E-mail : emaIndia.cs@gmail.com

EMA INDIA LIMITED

CIN: L27201UP1971PLC003408

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

Website: www.eiltd.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 |



Alhagana



| | | | | |
|--------------------------------------------------------------------------------------------------------------------|---------|---------|---------|----------|
| 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:

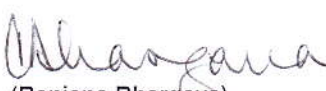
1. The above financial results were reviewed and approved by the Board of Directors at its meeting held on 09.08.2025. The Statutory auditor of the Company have conducted limited review of these financial Results, pursuant to regulation 33 of Securites and exchange Board of India (Listing Obligations 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



**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 consists 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 an 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

Annexure – A

09th August, 2025

To,
BSE Limited,
Phiroze 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, 2025.

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,
Yours faithfully

For **EMA India Limited**

(Ranjana Bhargava)
Whole Time Director & CFO
DIN: 00234421



EMA INDIA LIMITED

CIN:L27201UP1971PLC003408

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Annexure – B

Disclosure/ details in respect of change in the Key Managerial Personnel pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. SEBI/HO/CFD-PoD-1/P/CIR/2023/123 dated July 13th 2023 read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 Dated November 11, 2024:

| Sr. No | Particulars | Details of Change |
|--------|--------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Reason of Change viz. appointment, re-appointment, resignation, removal, death or otherwise | Appointment Ms. Shruti Sharma (ICSI M. No: A75000) is appointed as Company Secretary & Compliance Officer |
| 2 | Date and Term of Appointment | Date of Appointment: August 09, 2025 Terms of appointment: Appointment as a Company Secretary and Compliance officer of the Company who shall hold office w.e.f 09 th August, 2025. |
| 3 | Brief Profile (in case of appointment) | Ms. Shruti Sharma is an Associate Member (ACS No 75000) of the Institute of Company Secretaries of India. Has handled Secretarial responsibilities in the previous Companies. |
| 4 | Disclosure of relationships between directors | Ms. Shruti Sharma is not related to any existing directors of the Company. |