



EMA INDIA LIMITED

CIN: L46529UP1971PLC003408

Mfrs. of Induction
Heating and Hanning
Machines & Accessories

February 13, 2026

To,

BSE Limited,

Phiroze Jeejeebhoy Towers

Dalal Street,

Mumbai-400001

Subject: Revised Outcome of the Meeting of Board of Directors submitted earlier held today i.e. Friday, February 13, 2026

Re: EMA India Limited; Scrip Code: 522027

Dear Sir/ Madam,

With reference to the outcome of Board Meeting uploaded on February 13, 2026 at 05:25 p.m. at BSE; This is to inform you that inadvertently we have missed to attach the Un-audited Standalone Financial Results and Limited Review Report of the Auditors on Standalone Financial Results for the Quarter and Nine months ended 31st December, 2025. Accordingly, please find the revised outcome of the Board Meeting which is as follows: -

Pursuant to provisions of Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform that meeting of the Board of Directors of the Company held on Friday, February 13, 2026, which commenced at 04:00 p.m. and concluded at 05:00 p.m., inter alia, considered and approved the following:

1. The Un-audited Standalone Financial Results of the Company for the Quarter and nine months ended 31st December, 2025;
2. The Limited Review Report of the Auditors on Standalone Financial Results for the Quarter and nine months ended 31st December, 2025;
3. Appointment of Mr. Apurva Shivaji Adhalrao (DIN: 01239063) as an Additional Director (Executive, Non- Independent) of the Company with effect from 13th February, 2026. He shall hold office until the ensuing Annual General Meeting. The Board took note that Mr. Apurva Shivaji Adhalrao is not disqualified from being appointed as a Director and meets the "fit and proper" criteria under applicable provisions. 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 A**.



4. Appointment of Mr. Rajendra Senapati (DIN: 10031791) as an Additional Director (Non-Executive, Independent) of the Company with effect from February 13th, 2026. He shall hold office until the ensuing Annual General Meeting. The Board noted that Mr. Rajendra Senapati is not disqualified from being appointed as a Director and meets the criteria of independence under applicable provisions. 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**.
5. **Resignation of Ms. Honey Bhatia (Din: 10734987), Non-Executive Independent Director**

In continuation to our letter dated February 12, 2026, we wish to inform you that Ms. Honey Bhatia (DIN: 10734987), Non-Executive Independent Director of the Company, has tendered her resignation from the position of Independent Director of the Company with effect from the close of business hours on February 11, 2026, due to her personal reasons. The Board has accepted her resignation and placed on record its sincere appreciation for the valuable guidance and support extended by her during her tenure as an Independent Director of the Company. The Company confirms that there are no material reasons for her resignation other than those mentioned in her resignation letter.

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 November 11, 2024, along with her resignation letter, are annexed herewith as **Annexure C&D**.

6. **The re-constitution of Various Committees of Board;**

Audit Committee

Consequent upon the resignation of Ms. Honey Bhatia from the position of Non-Executive Independent Director of the Company, the Audit Committee has been reconstituted by rechristened “Mr. Rajendra Senapati”, Additional Non-Executive, Independent Director as a new Member of the Committee w.e.f. 13th February, 2026 as per the provisions of section 177 of the Companies Act, 2013 and regulation 18 of the Listing Regulations. Post re-constitution, the composition of the Audit Committee shall be as follows:

DIN	NAME	DESIGNATION
06894223	Mr. Rohit Goyal	Independent Director
10031791	Mr. Rajendra Senapati	Independent Director
07926807	Mr. Himanshu Kapoor	Independent Director
00314926	Mr. Akshay Shivaji Adhalrao	Executive Director



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Nomination and Remuneration Committee

Consequent upon the resignation of Ms. Honey Bhatia from the post of Non-Executive Independent Director of the Company, the Nomination & Remuneration Committee has been reconstituted by rechristened "Mr. Rajendra Senapati", Additional Non-Executive, Independent Director, of the Committee w.e.f 13th February, 2026 as per the provisions of section 178 of the Companies Act, 2013 and regulation 19 of the SEBI (LODR), 2015. Post re-constitution, the composition of the Nomination & Remuneration Committee shall be as follows:

DIN	NAME	DESIGNATION
06894223	Mr. Rohit Goyal	Independent Director
10031791	Mr. Rajendra Senapati	Independent Director
07926807	Mr. Himanshu Kapoor	Independent Director
00315018	Ms. Madhuri Adhalrao	Non-Executive Director

7. Request letter received from the promoter/promoter group, seeking their re-classification from the 'promoter and promoter group' category to 'public' category shareholder in accordance with Regulation 31A of the SEBI (LODR) Regulations, 2015, subject to requisite approval of the shareholders and the stock exchange where the equity shares of the Company are listed namely i.e BSE Limited.

Kindly take the same on your record.
Thanking You,

For EMA INDIA LIMITED

SHRUTI SHARMA Digitally signed by
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Shruti Sharma
(Company Secretary)
M. No.: A75000

Enclosed: As above

**Independent Auditors Limited Review Report on Unaudited Standalone Financial
Results of EMA India Ltd for December 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 December, 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 principals 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 sold its entire land and building situated at udyog nagar, Kanpur and recognise gain on sale of assets in its profit and loss account as exceptional item as per principles laid down under Ind AS 1 (Presentation of Financial Statements) and Point 7 of General Instructions to Schedule III (Division II) to the Companies Act, 2013.

For B.C. Jain & CO
Chartred Accountants
(FRN: 001099C)

SHYAM
JI GUPTA



Place: Kanpur

Date 13/02/2026

CA Shyam Ji Gupta
M NO. – 416155
UDIN: 26416155GCQBHQ9484

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

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS YEAR ENDED 31ST DECEMBER, 2025

(Rs. in Lakhs, except per share data)

Particulars	3 months ended	Preceding 3 months ended	3 months ended	Year to date figures for current period ended	Year to date figures for current period ended	Previous year ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
Refer notes below	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Revenue from Operations	0.00	0.00	0.00	0.00	0.00	0.00
Other Income	11.48	0.00	0.00	11.48	0.04	0.04
Total income	11.48	0.00	0.00	11.48	0.04	0.04
Expenses:						
a) Cost of Materials	0.00	0.00	0.00	0.00	0.00	0.00
b) Purchase of stock-in-trade	0.00	0.00	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	4.34	0.00	4.34	4.34
d) Employee benefits	5.83	6.29	5.49	16.69	17.33	23.88
e) Finance Costs	0.00	0.00	0.00	0.00	0.00	0.00
f) Depreciation and amortization expense	0.00	0.00	1.47	0.00	4.41	5.78
g) Other expenses	17.69	7.24	4.67	31.87	15.33	30.02
Total Expenses	23.52	13.53	15.97	48.56	41.41	64.02
Profit / (Loss) before exceptional items and tax	(12.04)	(13.53)	(15.97)	(37.08)	(41.37)	(63.98)
Exceptional Items	0.00	793.27	0.00	793.27	0.00	(2.21)
Profit / (Loss) before tax	(12.04)	779.74	(15.97)	756.19	(41.37)	(61.77)
Tax Expense						
Current Tax	0.00	90.00	0.00	90.00	0.00	0.00
Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
Profit / (Loss) for the period from continuing operations	(12.04)	689.74	(15.97)	666.19	(41.37)	(61.77)
Profit / (Loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
Tax Expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
Profit / Loss from discontinued operations (After Tax)	0.00	0.00	0.00	0.00	0.00	0.00
Profit / (Loss) for the period	(12.04)	689.74	(15.97)	666.19	(41.37)	(61.77)
Other Comprehensive income						
(A) (i) Items that will not be reclassified to profit or loss	0.00	6.54	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	0.00	0.00
Total comprehensive income for the period (Comprising Profit (Loss) and Other Comprehensive Income for the	(12.04)	696.28	(15.97)	666.19	(41.37)	(61.77)
Paid-up equity share capital (Face Value of Rs. 10/- per share)	100.50	100.50	100.50	100.50	100.50	100.50
Reserves excluding revaluation reserves						174.70
Earnings Per Equity Share (for continuing operation):						
a) Basic	(1.20)	69.28	(1.59)	66.29	(4.12)	(6.15)
b) Diluted	(1.20)	69.28	(1.59)	66.29	(4.12)	(6.15)
Earnings per equity share (for discontinued & continuing						
a) Basic	(1.20)	69.28	(1.59)	66.29	(4.12)	(6.15)
b) Diluted	(1.20)	69.28	(1.59)	66.29	(4.12)	(6.15)

Notes:

1. The above financial results and the Statement of Assets and Liabilities and cash flow statement were reviewed and approved by the Board of Directors at its meeting held on 13th February 2026. The Statutory auditor of the Company have conducted limited review of these financial Results, pursuant to regulation 33 of Securities 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.

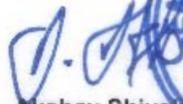
3. Figures for the quarter and nine months ended 31st December, 2025 have been regrouped/reclassified to confirm to the current quarter and year ended figures, wherever necessary.

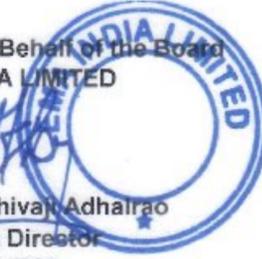
4. EXCEPTIONAL ITEM

The Company sold its entire land and building situated at Udyog nagar, kanpur, for a total consideration of Rs 8.00 crore. The carrying amount of the said land and building in the books of accounts was Rs 6.73 lacs. Accordingly, the Company has recognized a gain of Rs 793.27 lacs in the Statement of Profit and Loss.

The said transaction represents an one-time, non-recurring event, not arising from the Company's ordinary course of operations. Considering its materiality, size, and exceptional nature, the gain has been disclosed as an "Exceptional Item" in accordance with the principles laid down under Ind AS 1 (Presentation of Financial Statements) and Point 7 of General Instructions to Schedule III (Division II) to the Companies Act, 2013.

For & On Behalf of the Board
EMA INDIA LIMITED


Akshay Shivaji Adhairao
Managing Director
DIN : 00314926





EMA INDIA LIMITED

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Annexure – A

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 Mr. Apurv Shivaji Adhalrao (DIN: 01239063) is appointed as an Additional Director (Executive) of the Company.
2	Date and Term of Appointment	Date of Appointment and effective date of appointment – February 13, 2026
3	Brief Profile (in case of appointment)	Mr. Apurva Adhalrao holds a Three-Year Higher Diploma in Hospitality Management awarded by the International Hotel Management Institute (IMI), Lucerne, Switzerland (March 2010). He also holds a Bachelor of Business Administration (BBA) in Hotel and Tourism Management from Yashwantrao Chavan Maharashtra Open University (Y.C.M.O.U.), Maharashtra, offered through Kohinoor IMI School of Hospitality Management, Khandala.
4	Disclosure of relationships between directors	Brother of Mr. Akshay Shivaji Adhalrao (Managing Director)

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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 Mr. Rajendra Senapati (DIN: 10031791) is appointed as an Additional Director (Non-Executive, Independent) of the Company.
2	Date and Term of Appointment	Date of Appointment and effective date of appointment – February 13, 2026
3	Brief Profile (in case of appointment)	Mr. Rajendra Senapati is a seasoned finance and corporate governance professional with over 27 years of experience, including 21 years in diverse corporate leadership roles and over 6 years in professional practice as a Chartered Accountant. He possesses extensive expertise in board-level financial oversight, statutory and regulatory compliance, risk management, internal controls, audit supervision, and strategic advisory, particularly in the MSME sector.
4	Disclosure of relationships between directors	Not Applicable

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Annexure – C

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:

Sl. No	Particulars	Remarks
1.	<i>Reason for resignation</i>	Personal & Unavoidable Reasons
2.	<i>Date of resignation</i>	February 11 th , 2026
3.	<i>Brief profile</i>	NA
4.	<i>Relationship between directors</i>	NA

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To,
The Board of Directors
EMA India Limited
502, Gopala Chambers,
14/123, Parade, Kanpur-208001

Subject: Resignation from the post of Independent Director

Dear Members of the Board,

I am writing to formally tender my resignation from the position of Independent Director of EMA India Limited due to my personal reasons and other interest which I wish to pursue in future. The Board is kindly requested to accept my resignation with immediate effect after the closure of business hours and take the same on record.

It has been an honour and privilege to serve on the Board of EMA India Limited. During my tenure, I have had the opportunity to work with accomplished professionals and contribute to the company's growth and governance. I am grateful for the trust and confidence reposed in me by the Board and the shareholders.

I would like to confirm that there are no material reasons for my resignation other than those stated above, and there are no matters which in my opinion need to be brought to the attention of the shareholders or creditors of the Company.

I shall extend my full cooperation to ensure a smooth transition and shall be available to assist in any handover process, as may be required by the Board.

I extend my best wishes to EMA India Limited for continued success and growth in all its future endeavours.

EMA MEMBERS OF THE BOARD,

Thank you once again for the opportunity to serve on the Board

Yours sincerely,

 11/2/26

Honey Blatia
Independent Director
DIN 10734987