

EMA INDIA LIMITED

CIN:L27201UP1971PLC003409

Mfrs. of Induction
Heating and Honing
Machines & Accessories

31st January, 2025

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

Dear Sir/Ma'am,

Sub: Outcome of the Board Meeting
Re: EMA India Limited; Scrip Code: 522027

Pursuant to the Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) and amendments thereto, this is to inform you that the meeting of the Board of Directors of the Company held today i.e. on Friday, 31st January, 2025, which commenced at 01:00 P.M. and concluded at 02:45 P.M., the Board *inter alia* considered and approved the following:

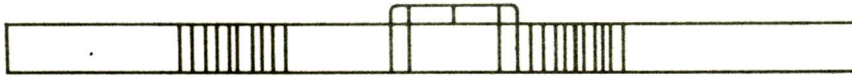
1. The Un-audited Financial Results for the quarter and nine months ended December 31, 2024.
2. The Statutory Auditors have carried out a ‘Limited Review’ of the Un-audited Financial Results for the quarter and nine month ended December 31, 2024.
3. Non-applicability of disclosure under Regulation 32(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
4. Sale or transfer or otherwise dispose off whole or part of Land and Building in Industrial Premises no. C-37, Panki Industrial Area, Udyog Nagar, Kanpur to any potential unrelated buyer(s), subject to the approval of the shareholders by means of a special resolution under Section 180(1)(a) of the Companies Act, 2013 read with Regulation 37A of the Listing Regulations and such other requisite consent and approvals as may be required in this regard. The disclosure required under Regulation 30 read with Schedule III of the Listing Regulations and SEBI Master Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 is given as **Annexure-I**.

The above information shall also be made available on Company’s website www.eilttd.info

5. Draft Postal Ballot Notice pursuant to Section 108 & 110 of the Companies Act, 2013 and other applicable provisions, if any, of the Companies Act, 2013 (“the Act”) read with the Companies (Management and Administration) Rules, 2014 as required to be sent to the Shareholders of the Company.

Disclosure for Postal Ballot under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024

Date of Notice		The date of Postal Ballot Notice is 31 st January 2025.			
Regd. Office & Postal Address	EMA INDIA LTD. C-37, Panki Industrial Area P.O. Udyog Nagar Kanpur-208 022 INDIA	Honing Machine Division	GEHRING INDIA (A Div. of Ema India Ltd.) Vill. Maharajpur, 19th Km. Stone P.O. Tantiyaganj, Mandhana Kanpur Dehat-209 203 INDIA	EMA	Tel. : +91-512-691210-11-12-13 Fax : +91-512-691214
				GEHRING	Tel. : +91-5112-20105, 20107 Fax : +91-5112-20106 E-mail : emain@lw1.vsnl.net.in



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Prescribed Details:

Agenda/ Resolutions Proposed	Resolution to be passed	Manner of approval
Sale or transfer or otherwise dispose off its whole or part of Sale or transfer or otherwise dispose off whole or part of Land and Building in Industrial Premises no. C-37, Panki Industrial Area, Udyog Nagar, Kanpur	Special Resolution	Postal Ballot only through Remote E-voting

- Mr. Awashesh Dixit, (FCS: 10860 CP No.:15398) Practicing Company Secretary, is appointed as the Scrutinizer for conducting Postal Ballot process/ Remote E- voting process in fair and transparent manner.
- Cut-off date for determining the eligibility of the shareholders entitled to cast their vote by Postal Ballot only through Remote E-voting shall be 31st January, 2025.

Kindly take the above on your record.

Thanking You,

For EMA India Limited

NAMITA
SABHARWAL
Date: 2025.01.31 14:52:04
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(Namita Sabharwal)

Company Secretary and Compliance Officer

M. No.: A35411

**Address: 117/H-2/ 107, Pandu Nagar
Kanpur – 208005**

Encl.: As Above

Regd. Office & Postal Address
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C-37, Panki Industrial Area
P.O. Udyog Nagar
Kanpur-208 022
INDIA

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GEHRING INDIA
(A Div. of Ema India Ltd.)
Vill. Maharajpur, 19th Km. Stone
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EMA INDIA LIMITED

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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, 2024

(Rs. in Lakhs, except per share data)

Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for current period ended	Year to date figures for the previous year ended	Previous year ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Refer notes below						
Revenue from	0.00	0.00	0.00	0.00	0.00	0.00
Other Income	0.00	0.04	0.00	0.04	0.06	0.06
Total income	0.00	0.04	0.00	0.04	0.06	0.06
Expenses:						
a) Cost of	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-	4.34	0.00	0.00	4.34	0.00	0.00
d) Employee benefits expense	5.49	5.60	5.63	17.33	16.94	23.88
e) Finance Costs	0.00	0.00	0.00	0.00	0.00	0.00
f) Depreciation and amortization	1.47	1.47	1.49	4.41	4.47	5.94
g) Other	4.67	3.83	4.56	15.33	14.82	19.57
Total Expenses	15.97	10.90	11.68	41.41	36.23	49.39
Profit / (Loss) before exceptional items	(15.97)	(10.86)	(11.68)	(41.37)	(36.17)	(49.33)
Exceptional Items	0.00	0.00	2.21	0.00	2.21	2.21
Profit / (Loss) before	(15.97)	(10.86)	(13.89)	(41.37)	(38.38)	(51.54)
Tax Expense						
Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
Profit / (Loss) for the period from	(15.97)	(10.86)	(13.89)	(41.37)	(38.38)	(51.54)
Profit / (Loss) from discontinued	0.00	0.00	0.00	0.00	0.00	0.00
Tax Expense of discontinued	0.00	0.00	0.00	0.00	0.00	0.00
Profit / Loss from discontinued	0.00	0.00	0.00	0.00	0.00	0.00
Profit / (Loss) for the	(15.97)	(10.86)	(13.89)	(41.37)	(38.38)	(51.54)
Other						
(A) (i) Items that will not be reclassified to profit or loss	0.00	0.00	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	(15.97)	(10.86)	(13.89)	(41.37)	(38.38)	(51.54)
Paid-up equity share capital (Face Value of	100.50	100.50	100.50	100.50	100.50	100.50
Reserves excluding						(213.46)
Earnings Per Equity Share (for continuing						
a) Basic	(1.59)	(1.08)	(1.38)	(4.12)	(3.82)	(5.13)
b) Diluted	(1.59)	(1.08)	(1.38)	(4.12)	(3.82)	(5.13)



Signature

Earnings per equity share (for)						
a) Basic	(1.59)	(1.08)	(1.38)	(4.12)	(3.82)	(5.13)
b) Diluted	(1.59)	(1.08)	(1.38)	(4.12)	(3.82)	(5.13)

Notes:

- The above financial results were reviewed and approved by the Board of Directors at its meeting held on _____ 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.
- 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.
- Figures for the quarter and nine months ended 31st December, 2024 have been regrouped/reclassified to confirm to the current quarter and year ended figures, wherever necessary.
- 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.

For B. C. Jain & Company (FRN: 00409920)
 CA Shyam Ji Gupta
 Place: Kanpur
 Date: 31-01-2025



For & On Behalf of the Board

Ranjana Bhargava
 (Ranjana Bhargava)
 Wholetime Director

**Independent Auditors Limited Review Report on Unaudited Standalone Financial
Results of EMA India Ltd for December Quarter of Financial Year 2024-25**

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 , 2024, ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 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 is limited primarily to inquiries of the Company's personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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 Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles



B.C JAIN & CO.
CHARTERED ACCOUNTANTS


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E-mail : mail@bcjc.in
rishabh@bcjc.in
www.bcjc.in
16/77 A CIVIL LINES
KANPUR – 208 001

generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

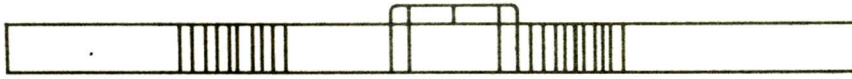
Emphasis of Matter

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)


CA Shyam N Gupta
Membership No. – 416155
UDIN: 25416155 BML MPP1182

Place: Kanpur
Date : 31/01/2025



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31st January, 2025

To,
Manager-CRD,
BSE Limited,
Pheroze 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 December 31, 2024.

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,

For EMA India Limited

NAMITA
SABHARWAL

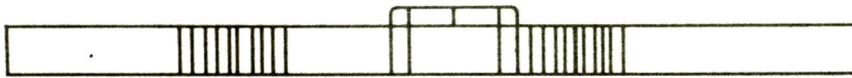
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NAMITA SABHARWAL
Date: 2025.01.31
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Namita Sabharwal
(Company Secretary and Compliance Officer)
M. No.: A35411

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Annexure I

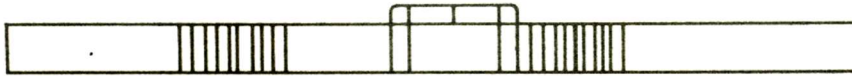
Brief details, in accordance with the SEBI Circular:

Sr. No.	Particulars	Remarks
a)	The amount and percentage of the turnover or revenue or income and net worth contributed by such unit or division of the listed entity during the last financial year	Not Applicable.
b)	Date on which the agreement for sale has been entered into	The buyers are yet to be finalized and the agreement shall be signed in due course of time as and when buyer is finalised.
c)	The expected date of completion of sale / disposal	9 months
d)	Consideration received from such sale/disposal	Consideration is yet to be negotiated and finalized with the potential buyers. The consideration/ sale value shall be in line with the Valuation Report as per value determined by the Valuer and shall not be less than Rs. 7,05,00,000/-.
e)	Brief details of buyers and whether any of the buyers belong to the promoter/ promoter group/ group companies. If yes, details thereof	The buyers are yet to be finalized. However, none of the buyers will form part of Promoter/Promoter Group/Group Companies as defined under Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018
f)	Whether the transaction would fall within related party transactions? If yes, whether the same is done at "arms length"	The buyer will not be a Related Party in terms of Section 2(76) of the Companies Act, 2013, Regulation 2(zb) of Listing Regulations and the applicable Accounting Standards. The transaction shall be carried out on arms' length basis, based on an Independent Valuation report, duly approved by the Audit Committee of the Company.
g)	Whether the sale, lease or disposal of the undertaking is outside Scheme of Arrangement? If yes, details of the same including compliance with regulation 37A of LODR Regulations.	Yes. The sale, lease or disposal of the undertaking is outside Scheme of Arrangement. Further, the sale of Land and Building in Industrial Premises no. C-37, Panki Industrial Area, Udyog Nagar, Kanpur shall be in compliance with regulation 37A of LODR Regulations.

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h)	Additionally, in case of a slump sale, indicative disclosures provided for amalgamation/merger, shall be disclosed by the listed entity with respect to such slump sale.	Not Applicable
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For EMA India Limited

NAMITA
SABHARWAL

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NAMITA SABHARWAL
Date: 2025.01.31
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Namita Sabharwal
(Company Secretary and Compliance Officer)
M. No.: A35411
Date: 31.01.2025

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