



EMA INDIA LIMITED

Mfrs. of Induction
Heating and Honing
Machines & Accessories

CIN: L46529UP1971PLC003408

06th May, 2026

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

Sub: Outcome of Board Meeting held on Wednesday, May 06, 2026 along with Audited (Standalone) Financial Results for the quarter and year ended March 31, 2026
Re: EMA India Limited; Scrip Code: 522027

Dear Sir/Ma'am,

Pursuant to Regulation 30 (read with Part A of Schedule III) and Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors at its Meeting held today, inter-alia, considered and approved the following:

Audited (Standalone) Financial Results along with Independent Auditor's Review Report issued by the Statutory Auditors of the Company for the quarter and year ended March 31, 2026. In this regard following are attached:

- a) Audited (Standalone) Financial Results
- b) Independent Auditor's Review Report
- c) Declaration on Unmodified Opinion

The Board Meeting commenced at 3:30 p.m. and concluded at 8:30 p.m.

We request you to take the above on record.

Thanking You,

For EMA INDIA LIMITED

Shruti Sharma
(Company Secretary)
M. No.: A75000

Independent Auditors Report on Financial Results of EMA India Ltd for the Quarter and Year ended 31/03/2026 in pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of
EMA India Ltd.

Report on the audit of the Financial Statements

Opinion

We have audited the accompanying financial results of EMA India Limited (“the Company”), for the year ended 31st March 2026 which includes accompanied financial results for the quarter and year ended 31st March 2026, Statement of Assets and Liabilities for the year ended on that date, attached herewith being submitted by the company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement’s) Regulations, 2015 as amended which has been initialed by us for identification purpose.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial results:

- i) Are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement’s) Regulations, 2015
- ii) give a true and fair view in conformity with the recognition and measurement principles laid down in applicable accounting standard prescribed under section 133 of companies act 2013 and other accounting principles generally accepted in India, of loss and other financial information for the year ended on March 31, 2026

Basis for Opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those standards are further described in the auditor’s responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We conducted our audit in accordance with the Standards on Auditing (SAs). We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

- We draw attention to Note No 42 where company has disclosed that company has filled scheme of Merger by absorption of EMA India Limited (transferor company) with Dynalog India Limited (Transferee company) with the Stock Exchange subject to approval of regulatory authority, shareholders, Creditors, NCLT, SEBI

- We draw attention on Note No. 44 of quarterly financial statement which describes company sold its entire land and building situated at udyog nagar, Kanpur and recognised 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.

Our opinion is not modified in respect of this matter

Board of Directors Responsibility for the financial statements

The company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The board of directors are also responsible for overseeing the company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit.

We also: identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks,

and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the companies' act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Matters

B.C JAIN & CO.
CHARTERED ACCOUNTANTS

Phone :0512-2311380
E-mail : mail@bcjc.in
rishabh@bcjc.in
www.bcjc.in
16/77 A CIVIL LINES
KANPUR – 208 001

- The financial result includes the result for the quarter ended 31st March 2026 being the balancing figure between the audited figures in respect of full financial year and published unaudited year to date figures up to third quarter for the current financial year which are limited reviewed by us.
- The financial result of the company for the year 31st March 2026, were audited by another audit firm of chartered accountants under the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement's) Regulations, 2015
- The financial result dealt with by this report has been prepared for the express purpose of filling with BSE Limited. These results are based on and should be read with the audited financial statement of company for the year ended 31st March 2026

For B.C JAIN & CO.
CHARTERD ACCOUNTANTS
FRN 001099C

Shyam Ji
Gupta

CA SHYAM JI GUPTA
Partner

UDIN: 26416155XFQWFZ4849

Place: Mumbai
Date:06/05/2026

EMA INDIA LIMITED

CIN:L27201UP1971PLC003408

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

Website: www.eittd.info, e-mail: emaindia.cs@gmail.com

AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

Particulars	Amount Rupees in Lakhs except per share data				
	Quarter ended			Year ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
Refer notes below	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
Revenue from Operations	0.00	0.00	0.00	0.00	0.00
Other Income	1.14	11.48	0.00	12.62	0.04
Total Income					
Total Income	1.14	11.48	0.00	12.62	0.04
Expenses:					
a) Cost of Materials consumed	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
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	4.34
d) Employee benefits expense	2.93	5.83	6.55	19.62	23.88
e) Finance Costs	0.00	0.00	0.00	0.00	0.00
f) Depreciation and amortization expense	0.00	0.00	1.37	0.00	5.78
g) Other expenses	57.94	17.69	14.69	89.81	30.02
Total Expenses	60.87	23.52	22.61	109.43	64.02
Profit / (Loss) before exceptional items and tax	(59.73)	(12.04)	(22.61)	(96.81)	(63.98)
Exceptional Items	0.00	0.00	(2.21)	793.27	(2.21)
Profit / (Loss) before tax	(59.73)	(12.04)	(20.40)	696.46	(61.77)
Tax Expense					
Current Tax	(11.85)	0.00	0.00	78.15	0.00
Deferred Tax	0.00	0.00	0.00	0.00	0.00
Profit / (Loss) for the period from continuing operations	(47.88)	(12.04)	(20.40)	618.31	(61.77)
Profit / (Loss) from discontinued operations	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
Profit / Loss from discontinued operations (After Tax)	0.00	0.00	0.00	0.00	0.00
Profit / (Loss) for the period	(47.88)	(12.04)	(20.40)	618.31	(61.77)
Other Comprehensive Income					
(A) (i) Items that will not be reclassified to profit or loss	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
Total comprehensive income for the period (Comprising Profit (Loss) and Other Comprehensive Income for the period)	(47.88)	(12.04)	(20.40)	618.31	(61.77)
Paid-up equity share capital (Face Value of Rs. 10/- per share)	100.50	100.50	100.50	100.50	100.50
Reserves excluding revaluation reserves				343.08	(275.20)
Earnings Per Equity Share (for continuing operation):					
a) Basic	(4.76)	(1.20)	(2.03)	61.52	(6.15)
b) Diluted	(4.76)	(1.20)	(2.03)	61.52	(6.15)
Earnings per equity share (for discontinued & continuing operations)					
a) Basic	(4.76)	(1.20)	(2.03)	61.52	(6.15)
b) Diluted	(4.76)	(1.20)	(2.03)	61.52	(6.15)

- Notes:**
- 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 May 06 2026. The Statutory auditor of the Company have audited these financial Results, pursuant to regulation 33 of Securities and exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015(as amended).
 - 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.
 - The scheme of Merger by absorption of EMA India Limited (transferor company) with Dynalog India Limited (Transferee company) has been filed with the Stock Exchange
 - During the period under review, 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 B. C. Jain & CO.
CA Shyam Ji Gupta
Membership No. - 416155
Place: Mumbai
Date : 06/05/2026
UDIN: 26416155XFQWFZ4849

Shyam
Ji Gupta

For & On Behalf of the Board

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

AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED MARCH 31, 2026

4 Statement of Audited Assets and Liabilities as at March 31, 2026:

Particulars	Amount Rs in Lacs	
	As at 31.03.2026 (Audited)	As at 31.03.2025 (Audited)
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	27.24	6.73
Capital work-in-progress	-	-
Investment property	-	-
Goodwill	-	-
Other intangible assets	-	-
Intangible assets under development	-	-
Biological assets other than bearer plants	-	-
Financial Assets:		
i. Investments	-	-
ii. Trade receivables	-	-
iii. Loans	-	-
iv. Other Financial assets	-	2.59
Deferred tax assets (net)	-	-
Other non-current assets	-	-
Total Non-Current Assets	27.24	9.32
Current Assets		
Inventories	-	-
Financial Assets:		
i. Investments	-	-
ii. Trade receivables	-	-
iii. Cash and cash equivalents	422.17	6.64
iv. Loans and advances	0.18	0.13
vi. Others	30.33	13.92
Other current assets	-	-
Total Current Assets	452.68	20.69
Total Assets	479.92	30.01
EQUITY AND LIABILITIES		
Equity		
Equity share capital	100.50	100.50
Other Equity	343.08	-275.20
Total Equity	443.58	-174.70
LIABILITIES		
Non-Current Liabilities		
Financial liabilities:		
i. Borrowings	-	-
ii. Trade payables	-	-
iii. Other financial liabilities	-	-
Provisions	-	-
Deferred tax liabilities (net)	-	-
Other non-current liabilities	-	-
Total Non-Current Liabilities	-	-
Current Liabilities		
Financial liabilities:		
i. Borrowings	-	177.00
ii. Trade payables	-	-
iii. Other financial liabilities	-	-
Other current liabilities	36.34	4.21
Provisions	-	23.50
Current tax liabilities (net)	-	-
Total Current Liabilities	36.34	204.71
Total Liabilities	36.34	204.71
Total Equity and Liabilities	479.92	30.01

A. Abhay



EMA INDIA LIMITED

CIN:L27201UP1971PLC003408

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

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CASH FLOW STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2026

(Amount in Lac of Rupees)

Particulars	Year ended	
	31.03.2026	31.03.2025
Cash flows from used in operating activities		
Profit before tax	696.46	(61.77)
Adjustments for reconcile profit (loss)		
Adjustments for finance costs	0.00	0.00
Adjustments for decrease (increase) in trade receivables, current	0.00	0.00
Adjustments for decrease (increase) in other current assets	13.89	4.52
Adjustments for increase (decrease) in other current liabilities	(8.62)	(13.31)
Adjustments for increase (decrease) in other non-current liabilities	0.00	0.00
Adjustments for depreciation and amortisation expense	0.00	5.79
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00	0.00
Adjustments for provisions, current	0.00	0.00
Other adjustments to reconcile profit (loss)	0.00	0.00
Other adjustments for non-cash items	793.27	4.95
Total adjustments for reconcile profit (loss)	798.54	1.95
Net cash flows from (used in) operations	(102.08)	(59.82)
Dividends received	0.00	0.00
(Profit) on Sale/Disposal of LAND/BUILDING	0.00	0.00
Interest received	(12.62)	0.00
Income taxes (paid)/refund	(78.15)	0.00
Other inflows (outflows) of cash	0.00	0.00
Net cash flows from (used in) operating activities	(90.77)	0.00
Cash flows from used in investing activities	(192.85)	(59.82)
Other cash receipts from sales of equity or debt instruments of other entities	467.62	0.00
Purchase of equity or debt instruments of other entities	(455.00)	0.00
Proceeds from sales of property, plant and equipment	800.00	8.92
Other inflows (outflows) of cash	(27.24)	0.00
Net cash flows from (used in) investing activities	785.38	8.92
Cash flows from used in financing activities		
Proceeds from borrowings	(177.00)	57.00
Interest paid	0.00	0.00
Other inflows (outflows) of cash	0.00	0.00
Net cash flows from (used in) financing activities	(177.00)	57.00
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	415.53	6.10
Effect of exchange rate changes on cash and cash equivalents	0.00	0.00
Effect of exchange rate changes on cash and cash equivalents	0.00	0.00
Net increase (decrease) in cash and cash equivalents	415.53	6.10
Cash and cash equivalents cash flow statement at beginning of period	6.64	0.54
Cash and cash equivalents cash flow statement at end of period	422.17	6.64

As per our Report of even date attached

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

Shyam Ji
Gupta

CA Shyam Ji Gupta
Membership No. - 416155

For and behalf of Board

A. J. Jha





EMA INDIA LIMITED

Mfrs. of Induction
Heating and Honing
Machines & Accessories

CIN: L46529UP1971PLC003408

06th May, 2026

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

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 regarding Audit Report with Unmodified Opinion

Re: EMA India Limited; Scrip Code: 522027

Dear Sir/Madam,

Pursuant to provision of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, we hereby declare that M/s. B.C Jain & Co., Chartered Accountants, the Statutory Auditors of the Company have issued an Audit Report with unmodified opinion in respect of the Audited Financial Results (Standalone) of the Company for the year ended March 31, 2026.

We request you to take the above on record.

Thanking You,

For **EMA INDIA LIMITED**

Shruti Sharma
(Company Secretary)
M. No.: A75000