

EMKAY TAPS AND CUTTING TOOLS LTD.

Registered office & factory Address : B-27 & B-27/1, M.I.D.C. Industrial Area, Hingna Road, Nagpur-440016 (India)

CIN : L66120MH1995PLC091091

November 14, 2025

To,
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G, Bandra Kurla
Complex, Bandra (East)
Mumbai - 400051

NSE Symbol: EMKAYTOOLS
ISIN: INE332S01011

Subject: Outcome of Board Meeting held on November 14, 2025.

Respected Sir/Madam,

We would like to inform you that the meeting of Board of Directors of Emkay Taps and Cutting Tools Limited held today i.e. November 14, 2025 at the Registered Office of the Company situated at B-27 & B-27/1, M.I.D.C. Hingna, Industrial Estate, Nagpur-440016, Meeting started at **02:30 p.m.** and concluded at **04:20 p.m.** and inter-alia:

The Board has considered and approved the Unaudited Standalone financial results for the half year ended September 30, 2025 together with the Limited Review Report of the Statutory Auditor (Peer Review Auditor) thereon. Copy of same is enclosed herewith.

Kindly take the same on your records.

Thanking You.

FOR EMKAY TAPS AND CUTTING TOOLS LIMITED

CS Fauziya Fazal Siddiquee
Company Secretary & Compliance Officer
Membership No. A77486



- Nagpur : Indo Unique Plaza, Opp. Bole Petrol Pump, VIP Road, Civil Lines, Nagpur - 440 001. (M.S) INDIA Tel. : 0712 - 2520280 / 2532920
■ Mumbai : 314/347, "Ninad", Khernagar, Western Exp. Highway, Bandra (E), Mumbai - 400 051 (M.S) INDIA
■ e-mail : mail@psthakareandco.com / psthakare20@gmail.com

LIMITED REVIEW REPORT OF EMKAY TAPS AND CUTTING TOOLS LIMITED

Review Report

To,

The Board of Directors,

Emkay Taps and Cutting Tools Limited

We have reviewed the accompanying standalone statement of unaudited financial results of Emkay Taps and Cutting Tools Limited for the period ended on 30th September 2025. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to Review Financial Statements 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 company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

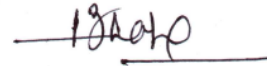
For M/S P.S Thakare & CO.
Chartered Accountants
FRN No.128572W

Place: Nagpur

Date: 14/11/2025

UDIN: 25127522BMJAH08766





B.S Thakare
Partner

Membership No.127522

EMKAY TAPS AND CUTTING TOOLS LIMITED

Registered Office : B-27 & B-27/1, M.I.D.C. Hingna Industrial Estate, Nagpur -440016, Maharashtra, India

Website: www.etctl.com, Email: investors@etctl.com

CIN: L66120MH1995PLC091091


STATEMENT OF ASSETS AND LIABILITIES**Standalone Unaudited Statement of Assets and Liabilities as on September 30, 2025**

(Rupees in Lakhs)

Particulars		30.09.2025	31.03.2025
		Unaudited	Audited
I.	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	Share capital	1,067.13	1,067.13
	Reserves and surplus	27,935.53	27,701.97
2	Share application money pending allotment	-	-
3	Non-current liabilities		
	Long-term borrowings	-	-
	Deferred tax liabilities (Net)	39.61	42.25
	Other Long term liabilities	-	-
	Long-term provisions	-	-
4	Current liabilities		
	Short-term borrowings	-	399.61
	Trade payables	5.22	-
	Other current liabilities	223.23	209.78
	Short-term provisions	93.43	462.48
	TOTAL :	29,364.15	29,883.22
II.	ASSETS		
1	Non-current assets		
	Property, Plant and Equipment		
	Tangible assets	207.16	214.85
	Intangible assets	-	-
	Capital work-in-progress	-	-
	Intangible assets under development	-	-
	Non-current investments	28,639.34	28,293.93
	Deferred tax assets (Net)	-	-
	Long-term loans and advances	0.50	0.50
	Other non-current assets	-	-
2	Current assets		
	Current investments	-	-
	Inventories	-	-
	Trade receivables	26.31	12.30
	Cash and cash equivalents	72.14	159.02
	Short-term loans and advances	1.70	4.28
	Other current assets	417.00	1,198.34
	TOTAL :	29,364.15	29,883.22
		-	-

Place : Nagpur
Dated : 14/11/2025

For Emkay Taps And Cutting Tools Ltd.


Ajayprakash Kanoria
Chairman, Managing Director & CEO
DIN No.: 00041279



EMKAY TAPS AND CUTTING TOOLS LIMITED

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STATEMENT OF PROFIT AND LOSS**Standalone Unaudited Financial Results for the half year ended on September 30, 2025**

(Rupees in Lakhs)

	Particulars	6 Month Ended			Year Ended
		30.09.2025	31.03.2025	30.09.2024	31.03.2025
		Unaudited	Audited	Unaudited	Audited
I	Revenue from Operation	3,212.81	4,104.37	82.13	4,186.50
II	Other income	444.60	(759.35)	4,325.50	3,566.15
III	Total Income (I + II)	3,657.41	3,345.02	4,407.63	7,752.65
IV	Expenses:				
	Cost of materials consumed	-	350.69	-	350.69
	Purchase of Stock-in-Trade	3,121.24	3,713.54	-	3,713.54
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-	-	-	-
	Manufacturing expenses	-	-	-	-
	Employee benefits expenses	24.22	28.73	-	28.73
	Finance costs	7.10	7.22	-	7.22
	Depreciation and amortization expenses	10.73	12.20	12.28	24.48
	Other expenses	175.70	159.18	356.24	515.42
	Total Expenses	3,338.99	4,271.56	368.52	4,640.08
V	Profit/(Loss) before exceptional and extraordinary items and tax (III - IV)	318.42	(926.54)	4,039.11	3,112.57
VI	Exceptional items	-	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (V - VI)	318.42	(926.54)	4,039.11	3,112.57
VIII	Extraordinary item	-	-	-	-
IX	Profit/(Loss) before tax (VII-VIII)	318.42	(926.54)	4,039.11	3,112.57
X	Tax expenses				
	1) Income tax	87.50	(99.95)	537.10	437.15
	2) Deferred tax	(2.64)	(3.07)	(3.09)	(6.16)
XI	Profit/(Loss) For the period from continuing operations (IX-X)	233.56	(823.52)	3,505.10	2,681.58
XII	Profit/(Loss) from discontinuing operations	-	-	-	-
XIII	Tax expenses of discontinuing operations	-	-	-	-
XIV	Profit/(Loss) from Discontinuing operations (after tax) (XII-XIII)	-	-	-	-
XV	Profit/(Loss) for the period (XI + XIV)	233.56	(823.52)	3,505.10	2,681.58
XVI	Earnings per equity share (of Rs. 10 each fully paid)				
	(a) Basic	2.19	(7.72)	32.85	25.13
	(b) Diluted	2.19	(7.72)	32.85	25.13

Notes:

- The above unaudited financial results are reviewed by Audit Committee and have been approved by the Board of Directors of the Company at their meeting held on November 14, 2025.
- Figures have been re-grouped or re-classified, wherever necessary
- The Company is engaged in Trading & Power generation through wind mill.
- Figures of last half year of previous year ended March 31, 2025 are the balancing figures between the audited figures of year ended on March 31, 2025 and half year ended on September 30, 2024.
- The company has effected Scheme of Arrangement for Demerger of its Tools Business having appointed date April 01, 2024 and effective Date November Hence, the figures pertaining to Half Year ended on September 30, 2024 have been restated accordingly.
- Provision of tax has been made as per Income Tax Act, 1961. Tax expense includes Provision for Current Tax and provision for deferred Tax.
- The above financial results are available on Companies website www.etctl.com and the Stock Exchange website

Place : Nagpur

Dated : 14/11/2025

For Emkay Taps And Cutting Tools Ltd.

Ajayprakash Kanoria
Chairman, Managing Director & CEO
DIN No.: 00041279



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Standalone unaudited cash flow statement

(Rs. in Lakhs)

Particulars	6 Month Ended	
	30.09.2025	30.09.2024
Cash Flow From Operating Activities:		
Profit before tax	318.42	4,039.11
Adjustment for:		
Depreciation & Amortisation Expenses	10.73	12.28
Interest Paid	7.10	-
Interest Received / Other Non Operative Receipt	(444.60)	(4,325.50)
Operating Profit before Working Capital Changes	(108.35)	(274.11)
Movement in working capital		
Decrease / (Increase) in inventories	-	-
Decrease / (Increase) in trade receivable	(14.00)	(25.59)
Decrease / (Increase) in short term loans & advances	2.58	(0.14)
Decrease / (Increase) in other current assets	409.57	762.42
Increase / (Decrease) in trade payable	5.22	-
Increase / (Decrease) in other current liabilities	13.45	93.85
Increase / (Decrease) in short term provisions	2.45	-
Cash Generated from Operation	310.92	556.43
Taxes Paid (Net of Refunds)	(87.24)	(223.69)
Net Cash from Operating Activities	223.68	332.74
Cash Flow Used In Investing Activities:		
Fixed Asset Purchased (Net)	(3.04)	-
Interest Received / Other Non Operative Receipt	444.60	4,325.50
Adjustment for:		
Long Term Loan & Advances		
Non Current Investments	(345.41)	(4,941.06)
Other Non Current Assets	-	0.31
Net Cash flow used in Investing Activities	96.15	(615.25)
Cash Flow From Financing Activities:		
Payment on Buy Back of Share Capital	-	-
Proceeds from Short term borrowings	(399.61)	(0.14)
Proceeds from Long term borrowings	-	-
Payment of Dividend and tax on it	-	-
Interest paid	(7.10)	-
Net Cash flow from Financing Activities	(406.71)	(0.14)
Net Increase / (Decrease) in Cash & Cash Equivalents	(86.88)	(282.65)
Cash & Cash Equivalents at the beginning of the year	159.02	363.22
Cash & Cash Equivalents at the end of the year	72.14	80.57

1. The company has effected Scheme of Arrangement for Demerger of its Tools Business having appointed date April 01, 2024 and effective Date November 19, 2024. Hence, the figures pertaining to Half Year ended on September 30, 2024 have been restated accordingly.

Place : Nagpur

Dated : 14/11/2025

For Emkay Taps And Cutting Tools Ltd.

Ajayprakash Kanoria

Chairman, Managing Director & CEO

DIN No.: 00041279



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Reporting on Segment Wise Revenues, Results, Assets & Liabilities**Under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015**

(Rs. in Lakhs)

Sr. No.	Particulars	6 Month Ended			Year Ended
		30.09.2025	31.03.2025	30.09.2024	31.03.2025
		Unaudited	Audited	Unaudited	Audited
1	Segment Revenue				
	(a) Trading of Taps & Cutting Tools	-	347.99	-	347.99
	(b) Production of Power through Windmill	91.23	45.35	82.13	127.48
	(c) Unallocated Total	3,566.18	2,951.68	4,325.50	7,277.18
	Net Segment Revenue	3,657.41	3,345.02	4,407.63	7,752.65
2	Segment Results				
	(a) Trading of Taps & Cutting Tools	-	(45.02)	-	(45.02)
	(b) Production of Power through Windmill	29.25	16.47	22.61	39.08
	(c) Unallocated Total	296.27	(890.77)	4,016.50	3,125.73
	Total	325.52	(919.32)	4,039.11	3,119.79
	Less: i) Interest	7.10	7.22	-	7.22
	ii) Other Un-allocable Expenditure net off	-	-	-	-
	(iii) Un-allocable income Total Profit Before Tax	-	-	-	-
	Total Profit before Tax	318.42	(926.54)	4,039.11	3,112.57
3	Segment Assets				
	(a) Trading of Taps & Cutting Tools	-	-	-	-
	(b) Production of Power through Windmill	241.86	234.14	274.51	234.14
	(c) Unallocated Total	29,122.29	29,649.08	31,245.95	29,649.08
	Total	29,364.15	29,883.22	31,520.46	29,883.22
4	Segment Liability				
	(a) Trading of Taps & Cutting Tools	-	-	-	-
	(b) Production of Power through Windmill	17.05	14.04	14.54	14.04
	(c) Unallocated Total	217.33	598.83	309.28	598.83
	Total	234.38	612.87	323.82	612.87

Segment Identification, Reportable Segments and Definition of each segment:

- The above Financials results have been arrived at after going through the Balance Sheet and Profit & Loss Account for the Company for the Period ended on 30th September, 2025.
- The company has effected Scheme of Arrangement for Demerger of its Tools Business having appointed date April 01, 2024 and effective Date November 19, 2024. Hence, the figures pertaining to Half Year ended on September 30, 2024 have been restated accordingly.
- This segment report of M/s Emkay Taps & Cutting Tools Ltd. is prepared in accordance to the Accounting Standard 17 - "Segment Reporting"
- For the purpose of this reporting, Business Segment are considered as primary segments. Since the Company is operating from single location. There are no Geographical segments for the company. However, based on Business Line, there are 2 segments, viz., Trading and Generation of Power.
- The Measurement principles for segment reporting are based on IND AS adopted in the consolidated financial statements. segments performance is evaluated based on segments revenue and profit and loss from operating activities, i.e, Segments Results.
- Operating revenues and expenses related to both third party and inter-segment transactions are included in determining the segment results of each respective segment. Finance Income earned and finance expense incurred is not allocated to individual segment and the same has been reflected at the Group Level for segment reporting. Inter-segment pricing and terms are reviewed and changed by the management to reflect changes in market conditions and changes to such terms are reflected in the Period the change occurs. Segment information prior to the change in terms is not restated. These transactions have been eliminated on consolidation. The total assets disclosed for each segment represent assets directly managed by each segment, and primarily include receivables, property, plant and equipment, intangibles, inventories, operating cash and bank balances, inter-segment assets and exclude derivative financial instruments, deferred tax assets
- Segment liabilities comprise operating liabilities and exclude external borrowings, provision for taxes, deferred tax liabilities and derivative financial instruments.

Place : Nagpur
Dated : 14/11/2025

For Emkay Taps And Cutting Tools Ltd.



Ajayprakash Kanoria
Ajayprakash Kanoria

Chairman, Managing Director & CEO
DIN No.: 00041279

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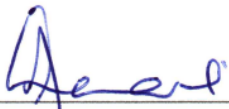
November 14, 2025

To,
The Board of Directors
Emkay Taps and Cutting Tools Limited,
B-27& B-27/1, M.I.D.C. Hingna,
Industrial Estate, Nagpur-440016
Maharashtra, India

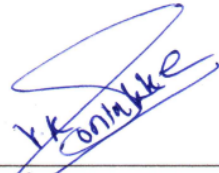
CERTIFICATION FOR STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2025.

In compliance of the Regulation 33(1) and (5) of the SEBI (LODR), Listing Regulation, 2015 as applicable to the Company pursuant to the Uniform Listing Agreement with the SME Exchange of National Stock Exchange of India Limited, where the Equity shares of the Company are listed, we hereby certify that the Standalone Un-audited Financial Results of the Company for the Half year ended September 30, 2025 do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.

FOR EMKAY TAPS AND CUTTING TOOLS LIMITED



Ajayprakash Kanoria
Chairman, Managing Director and CEO
DIN: 00041279



Vishnu Sontakke
Chief Financial Officer