



EMKAY TOOLS LTD

Registered office & Factory Address: B-27, B-27/1, MIDC Industrial Area, Hingna Road, Nagpur-440016, Maharashtra (India)

CIN: L25939MH2023PLC401627

T.: 91-9226071464; E-Mail: info@emkaytoolsltd.com; Website: www.emkaytoolsltd.com

November 14, 2025

To,
National Stock Exchange of India Limited,
Exchange Plaza, Bandra Kurla Complex
Bandra (E), Mumbai-400051

Symbol: ETL

Sub: Outcome of Board Meeting scheduled to be held on Friday November 14, 2025

Respected Madam/ Sir,

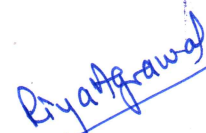
We would like to inform you that the meeting of the Board of Directors of Emkay Tools Limited ("the Company") was held today i.e. Friday November 14, 2025 at 12.00 p.m. at the Registered Office of the Company situated at B-27 & B-27/1, M.I.D.C. Hingna, Industrial Estate, Nagpur-440016, meeting commenced at 12:00 p.m. meeting concluded at 01:30 p.m.

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 record.

Thanking You,

For **EMKAY TOOLS LIMITED**


Riya Agrawal



Company Secretary and Compliance Officer

ICSI Membership No.: A69525

- 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 TOOLS LIMITED

Review Report

To,

The Board of Directors,

Emkay Tools Limited

We have reviewed the accompanying standalone statement of unaudited financial results of Emkay 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.

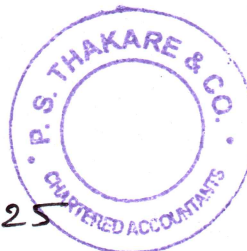
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial 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: 25127522 BMJAHN2925

B.S Thakare
Partner

Membership No.127522

EMKAY TOOLS LIMITED

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

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

CIN: L25939MH2023PLC401627

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	106.71	106.71	
Reserves and surplus	10,417.74	8,248.86	
2 Share application money pending allotment	-	-	
3 Non-current liabilities			
Long-term borrowings	-	-	
Deferred tax liabilities (Net)	73.28	18.96	
Other Long term liabilities	-	-	
Long-term provisions	-	-	
4 Current liabilities			
Short-term borrowings	-	76.87	
Trade payables	560.79	478.88	
Other current liabilities	657.58	562.38	
Short-term provisions	1,031.49	1,552.27	
TOTAL :		12,847.59	11,044.93
II. ASSETS			
1 Non-current assets			
<u>Property, Plant and Equipment</u>			
Tangible assets	1,720.07	1,434.23	
Intangible assets	-	-	
Capital work-in-progress	114.36	-	
Intangible assets under development	-	-	
Non-current investments	4,320.73	2,421.09	
Deferred tax assets (Net)	-	-	
Long-term loans and advances	53.03	34.90	
Other non-current assets	4.61	2.51	
2 Current assets			
Current investments	-	-	
Inventories	2,336.80	2,162.65	
Trade receivables	2,983.77	2,862.49	
Cash and cash equivalents	350.51	80.37	
Short-term loans and advances	27.29	368.67	
Other current assets	936.42	1,678.02	
TOTAL :		12,847.59	11,044.93
		-	-

Place : Nagpur

Dated : 14/11/2025

For Emkay Tools Limited


Ajayprakash Kanoria
 Managing Director
 DIN No.: 00041279



EMKAY TOOLS LIMITED

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

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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	6,189.20	6,261.19	5,393.80	11,654.99
II	Other income	85.80	24.45	13.11	37.56
III	Total Income (I + II)	6,275.00	6,285.64	5,406.91	11,692.55
IV	Expenses:				
	Cost of materials consumed	1,003.41	1,224.40	1,003.23	2,227.63
	Purchase of Stock-in-Trade	-	-	-	-
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(152.00)	(57.78)	(204.58)	(262.36)
	Manufacturing expenses	1,332.92	1,235.62	1,180.44	2,416.06
	Employee benefits expenses	357.47	278.74	327.26	606.00
	Finance costs	0.71	3.19	5.97	9.16
	Depreciation and amortization expenses	126.98	99.56	95.67	195.23
	Other expenses	295.03	225.27	317.21	542.48
	Total Expenses	2,964.52	3,009.00	2,725.20	5,734.20
V	Profit/(Loss) before exceptional and extraordinary items and tax (III - IV)	3,310.48	3,276.64	2,681.71	5,958.35
VI	Exceptional items	-	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (V - VI)	3,310.48	3,276.64	2,681.71	5,958.35
VIII	Extraordinary item	-	-	-	-
IX	Profit/(Loss) before tax (VII-VIII)	3,310.48	3,276.64	2,681.71	5,958.35
X	Tax expenses				
	1) Income tax	820.50	834.78	666.22	1,501.00
	2) Deferred tax	54.32	(13.24)	21.95	8.71
XI	Profit/(Loss) For the period from continuing operations (IX-X)	2,435.66	2,455.10	1,993.54	4,448.64
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)	2,435.66	2,455.10	1,993.54	4,448.64
XVI	Earnings per equity share (of Rs. 1/- each fully paid)				
	(a) Basic	22.82	23.01	18.68	41.69
	(b) Diluted	22.82	23.01	18.68	41.69

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 manufacturing of threading taps and cutting tools
- 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.etcl.com and the Stock Exchange website

Place : Nagpur

Dated : 14/11/2025

For Emkay Tools Limited

(Signature)
Ajayprakash Kanoria
 Managing Director
 DIN No.: 00041279



EMKAY TOOLS LIMITED

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CIN: L25939MH2023PLC401627

Standalone unaudited cash flow statement

(Rs. in Lakhs)

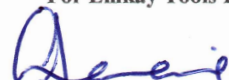
Particulars	6 Month Ended	
	30.09.2025	30.09.2024
Cash Flow From Operating Activities:		
Profit before tax	3,310.48	2,681.71
Adjustment for:		
Depreciation & Amortisation Expenses	126.98	95.67
Interest Paid	0.71	5.97
Interest Received / Other Non Operative Receipt	(14.29)	(0.37)
Operating Profit before Working Capital Changes	3,423.88	2,782.98
Movement in working capital		
Decrease / (Increase) in inventories	(174.15)	(357.38)
Decrease / (Increase) in trade receivable	(121.28)	(235.68)
Decrease / (Increase) in short term loans & advances	341.39	(69.20)
Decrease / (Increase) in other current assets	67.12	(1,145.02)
Increase / (Decrease) in trade payable	81.92	159.25
Increase / (Decrease) in other current liabilities	95.21	(27.79)
Increase / (Decrease) in short term provisions	34.40	28.46
Cash Generated from Operation	3,748.49	1,135.62
Taxes Paid (Net of Refunds)	(701.20)	(550.00)
Net Cash from Operating Activities	3,047.29	585.62
Cash Flow Used In Investing Activities:		
Fixed Asset Purchased (Net)	(529.53)	(14.84)
Proceeds from disposal of assets	3.04	-
Interest Received / Other Non Operative Receipt	14.18	0.32
Adjustment for:		
Long Term Loan & Advances	(18.14)	(3.18)
Non Current Investments	(1,899.65)	(0.13)
Other Non Current Assets	(2.69)	0.01
Net Cash flow used in Investing Activities	(2,432.79)	(17.82)
Cash Flow From Financing Activities:		
Payment on Buy Back of Share Capital	-	-
Proceeds from Short term borrowings	(76.87)	(557.63)
Proceeds from Long term borrowings	-	-
Payment of Dividend and tax on it	(266.78)	-
Interest paid	(0.71)	(5.97)
Net Cash flow from Financing Activities	(344.36)	(563.60)
Net Increase / (Decrease) in Cash & Cash Equivalents	270.14	4.20
Cash & Cash Equivalents at the beginning of the year	80.37	12.29
Cash & Cash Equivalents at the end of the year	350.51	16.49

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 Tools Limited



Ajayprakash Kanoria

Managing Director

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) Manufacturing of Taps & Cutting Tools	6,266.88	6,281.89	5,406.91	11,688.80
	(b) Unallocated Total	8.12	3.75	-	3.75
	Net Segment Revenue	6,275.00	6,285.64	5,406.91	11,692.55
2	Segment Results				
	(a) Manufacturing of Taps & Cutting Tools	3,303.87	3,277.82	2,687.68	5,965.50
	(b) Unallocated Total	7.32	2.01	-	2.01
	Total	3,311.19	3,279.83	2,687.68	5,967.51
	Less: i) Interest	0.71	3.19	5.97	9.16
	ii) Other Un-allocable Expenditure net off	-	-	-	-
	(iii) Un-allocable income Total Profit Before Tax	-	-	-	-
	Total Profit before Tax	3,310.48	3,276.64	2,681.71	5,958.35
3	Segment Assets				
	(a) Manufacturing of Taps & Cutting Tools	8,580.01	8,624.46	7,797.29	8,624.46
	(b) Unallocated Total	4,267.58	2,420.47	0.20	2,420.47
	Total	12,847.59	11,044.93	7,797.49	11,044.93
4	Segment Liability				
	(a) Manufacturing of Taps & Cutting Tools	1,429.31	1,169.34	1,301.37	1,169.34
	(b) Unallocated Total	0.05	0.05	-	0.05
	Total	1,429.36	1,169.39	1,301.37	1,169.39


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 Tools Limited 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 1 segments, viz., Manufacturing of Taps & Cutting Tools.
- 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 Tools Limited



Ajayprakash Kanoria
Managing Director
DIN No.: 00041279

