13/11

EMKAY TOOLS LTD

Registered Office & Factory Address : B-27 & B-27/1, M.I.D.C. Industrial Area, Hingna Road, Nagpur-440016 Maharashtra (India)
CIN : L25939MH2023PLC401627
: 91-9226071464 : info@emkaytoolsltd.com : www.emkaytoolsltd.com

November 13, 2026

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 13, 2026

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 13, 2026 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 12:30 p.m.

The Board has considered and approved the Unaudited Standalone Financial results for the half year ended September 30, 2026 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**

Emkay Tools Limited Nagpur

Riya Agrawal

Company Secretary and Compliance Officer

ICSI Membership No.: A69525

CA. Vijay Agrawal | CA. Umang Agrawal
B.Com, F.C.A. | B.Com, F.C.A., DISA (ICAI)

VIJAY AGRAWAL & COMPANY
CHARTERED ACCOUNTANTS

A-14, "Rajkamal Complex", Panchsheel Square, Dhantoli, Wardha Road, Nagpur - 440 012.
Ph. : 2426889, 2446598, Email : vaca.ngp@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 2026. 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 VIJAY AGRAWAL & COMPANY**
Chartered Accountants
FRN No. 138350W

VIJAY AGRAWAL & COMPANY NAGPUR

UMANG AGRAWAL
Partner
Membership No.145584

Place: Nagpur
Date: 13/11/2026
UDIN: 26145584UGGXJB7005

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 Statement of Assets and Liabilities as on September 30, 2026

(Rupees in Lakhs)

	Particulars	30.09.2026 Unaudited	31.03.2026 Audited
I.	**EQUITY AND LIABILITIES**		
1	**Shareholders' funds**		
	Share capital	106.71	106.71
	Reserves and surplus	16,893.85	13,916.96
2	**Share application money pending allotment**	-	-
3	**Non-current liabilities**		
	Long-term borrowings	-	-
	Deferred tax liabilities (Net)	69.68	46.12
	Other Long term liabilities	-	-
	Long-term provisions	-	-
4	**Current liabilities**		
	Short-term borrowings	-	-
	Trade payables	680.67	798.43
	Other current liabilities	1,610.10	842.47
	Short-term provisions	1,187.02	2,080.86
	TOTAL :	**20,548.03**	**17,791.55**
II.	**ASSETS**		
1	**Non-current assets**		
	Property, Plant and Equipment		
	Tangible assets	1,498.51	1,592.70
	Intangible assets	-	-
	Capital work-in-progress	-	-
	Intangible assets under development	-	-
	Non-current investments	11,198.39	7,741.84
	Deferred tax assets (Net)	-	-
	Long-term loans and advances	53.60	52.93
	Other non-current assets	99.44	113.74
2	**Current assets**		
	Current investments	-	-
	Inventories	2,197.92	2,142.92
	Trade receivables	4,014.04	3,656.88
	Cash and cash equivalents	497.74	454.67
	Short-term loans and advances	25.03	27.67
	Other current assets	963.36	2,008.20
	TOTAL :	**20,548.03**	**17,791.55**
		-	-

Place : Nagpur
Dated : 13/11/2026

Emkay Tools Limited SEAL Nagpur

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
Website: www.emkaytoolsltd.com, Email: investors@emkaytoolsltd.com
CIN: L25939MH2023PLC401627

STATEMENT OF PROFIT AND LOSS

Standalone Unaudited Financial Results for the half year ended on September 30, 2026

(Rupees in Lakhs)

	Particulars	6 Month Ended			Year Ended
		30.09.2026	31.03.2026	30.09.2025	31.03.2026
		Unaudited	Audited	Unaudited	Audited
I	Revenue from Operation	8,192.84	8,248.20	6,189.20	14,437.40
II	Other income	41.85	92.69	85.80	178.49
III	**Total Income (I + II)**	**8,234.69**	**8,340.89**	**6,275.00**	**14,615.89**
IV	**Expenses:**				
	Cost of materials consumed	1,342.38	944.64	1,003.41	1,948.05
	Purchase of Stock-in-Trade		-	-	-
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(115.44)	261.70	(152.00)	109.70
	Manufacturing expenses	1,631.81	1,591.12	1,332.92	2,924.04
	Employee benefits expenses	404.61	334.82	357.47	692.29
	Finance costs	0.06	0.03	0.71	0.74
	Depreciation and amortization expenses	139.05	158.40	126.98	285.38
	Other expenses	407.13	425.58	295.03	720.61
	Total Expenses	**3,809.60**	**3,716.29**	**2,964.52**	**6,680.81**
V	**Profit/(Loss) before exceptional and extraordinary items and tax (III - IV)**	**4,425.09**	**4,624.60**	**3,310.48**	**7,935.08**
VI	Exceptional items	-	-	-	-
VII	**Profit/(Loss) before extraordinary items and tax (V - VI)**	**4,425.09**	**4,624.60**	**3,310.48**	**7,935.08**
VIII	Extraordinary item	-	-	-	-
IX	**Profit/(Loss) before tax (VII-VIII)**	**4,425.09**	**4,624.60**	**3,310.48**	**7,935.08**
X	Tax expenses				
	1) Income tax	1,104.50	1,215.74	820.50	2,036.24
	2) Deferred tax	23.56	(27.16)	54.32	27.16
XI	**Profit/(Loss) For the period from continuing operations (IX-X)**	**3,297.03**	**3,436.02**	**2,435.66**	**5,871.68**
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)**	**3,297.03**	**3,436.02**	**2,435.66**	**5,871.68**
XVI	**Earnings per equity share (of Rs. 1/- each fully paid)**				
	(a) Basic	30.90	32.20	22.82	55.02
	(b) Diluted	30.90	32.20	22.82	55.02

Notes:

1. 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 13, 2026.
2. Figures have been re-grouped or re-classified, wherever necessary
3. The Company is engaged in manufacturing of threading taps and cutting tools
4. Figures of last half year of previous year ended March 31, 2026 are the balancing figures between the audited figures of year ended on March 31, 2026 and half year ended on September 30, 2025.
5. Provision of tax has been made as per Income Tax Act. Tax expense includes Provision for Current Tax and provision for deffered Tax.
6. The above financial results are available on Companies website www.emkaytoolsltd.com and the Stock Exchange website

Place : Nagpur
Dated : 13/11/2026

Emkay Tools Limited SEAL Nagpur

For Emkay Tools Limited

Ajayprakash Kanoria
Managing Director
DIN No.: 00041279

EMKAY TOOLS LIMITED

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

(Rs. in Lakhs)

Sr. No.	Particulars	6 Month Ended			Year Ended
		30.09.2026	31.03.2026	30.09.2025	31.03.2026
		Unaudited	Audited	Unaudited	Audited
1	**Segment Revenue**				
	(a) Manufacturing of Taps & Cutting Tools	8,203.91	8,240.76	6,266.88	14,507.64
	(b) Unallocated Total	30.78	100.13	8.12	108.25
	Net Segment Revenue	**8,234.69**	**8,340.89**	**6,275.00**	**14,615.89**
2	**Segment Results**				
	(a) Manufacturing of Taps & Cutting Tools	4,401.21	4,528.64	3,303.87	7,832.51
	(b) Unallocated Total	23.94	95.99	7.32	103.31
	Total	**4,425.15**	**4,624.63**	**3,311.19**	**7,935.82**
	Less: i) Interest	0.06	0.03	0.71	0.74
	ii) Other Un-allocable Expenditure net off	-	-	-	-
	(iii) Un-allocable income Total Profit Before Tax	-	-	-	-
	Total Profit before Tax	**4,425.09**	**4,624.60**	**3,310.48**	**7,935.08**
3	**Segment Assets**				
	(a) Manufacturing of Taps & Cutting Tools	9,400.59	10,082.08	8,580.01	10,082.08
	(b) Unallocated Total	11,147.44	7,709.47	4,267.58	7,709.47
	Total	**20,548.03**	**17,791.55**	**12,847.59**	**17,791.55**
4	**Segment Liability**				
	(a) Manufacturing of Taps & Cutting Tools	2,371.62	1,698.76	1,429.31	1,698.76
	(b) Unallocated Total	1.68	-	0.05	-
	Total	**2,373.30**	**1,698.76**	**1,429.36**	**1,698.76**

Segment Identification, Reportable Segments and Defination of each segment:

1. 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, 2026.

2. This segment report of M/s Emkay Tools Limited is prepared in accordance to the Accounting Standard 17 - "Segment Reporting"

3. 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., Manufacturing of Taps & Cutting Tools and Investment Activities

4. The Measurement principles for segment reporting are based on IND AS adopted in the standalone financial statements. segments perfomance is evaluated based on segments revenue and profit and loss from operating activities, i.e, Segments Results.

5. 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

6. Segment liabilities comprise operating liabilities and exclude external borrowings, provision for taxes, deferred tax liabilities and derivative financial instruments.

Place : Nagpur
Dated : 13/11/2026

Emkay Tools Limited SEAL Nagpur

For Emkay Tools Limited

Ajayprakash Kanoria
Managing Director
DIN No.: 00041279

EMKAY TOOLS LIMITED

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Standalone unaudited cash flow statement

(Rs. in Lakhs)

Particulars	6 Month Ended	
	30.09.2026	30.09.2025
Cash Flow From Operating Activities:		
Profit before tax	4,425.09	3,310.48
Adjustment for:		
Depreciation & Amortisation Expenses	139.05	126.98
Preoperative Expenses Written off	0.31	-
Demerger Expenses Written off	13.98	-
Interest Paid	0.06	0.71
Interest Received / Other Non Operative Receipt	(40.33)	(14.29)
Operating Profit before Working Capital Changes	**4,538.16**	**3,423.88**
Movement in working capital		
Decrease / (Increase) in inventories	(55.00)	(174.15)
Decrease / (Increase) in trade receivable	(357.16)	(121.28)
Decrease / (Increase) in short term loans & advances	2.64	341.39
Decrease / (Increase) in other current assets	(7.45)	67.12
Increase / (Decrease) in trade payable	(117.76)	81.92
Increase / (Decrease) in other current liabilities	599.66	95.21
Increase / (Decrease) in short term provisions	24.65	34.40
Cash Generated from Operation	**4,627.74**	**3,748.49**
Taxes Paid (Net of Refunds)	(802.73)	(701.20)
Net Cash from Operating Activities	**3,825.01**	**3,047.29**
Cash Flow Used In Investing Activities:		
Fixed Asset Purchased (Net)	(45.94)	(529.53)
Proceeds from disposal of assets	7.08	3.04
Interest Received / Other Non Operative Receipt	34.34	14.18
Adjustment for:		
Long Term Loan & Advances	(0.67)	(18.14)
Non Current Investments	(3,456.56)	(1,899.65)
Other Non Current Assets		(2.69)
Net Cash flow used in Investing Activities	**(3,461.75)**	**(2,432.79)**
Cash Flow From Financing Activities:		
Payment on Buy Back of Share Capital	-	-
Proceeds from Short term borrowings		(76.87)
Proceeds from Long term borrowings	-	-
Payment of Dividend and tax on it	(320.14)	(266.78)
Interest paid	(0.06)	(0.71)
Net Cash flow from Financing Activities	**(320.20)**	**(344.36)**
Net Increase / (Decrease) in Cash & Cash Equivalents	**43.06**	**270.14**
Cash & Cash Equivalents at the beginning of the year	454.68	80.37
Cash & Cash Equivalents at the end of the year	**497.74**	**350.51**

Place : Nagpur
Dated : 13/11/2026

Emkay Tools Limited SEAL Nagpur

For Emkay Tools Limited

Ajayprakash Kanoria
Managing Director
DIN No.: 00041279

EMKAY TOOLS LTD

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November 13, 2026

To,

The Board of Directors
Emkay Tools Limited,
B-27&8-27 /1, M.I.D.C. Hingna,
Industrial Estate, Nagpur-440016
Maharashtra, India

Certification for standalone financial results for the half year ended September 30, 2026

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 financial results of the Company for the Half year ended September 30, 2026 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 Tools Limited

Mr. Sumit Gaidhane
Chief Financial Officer