



**ENERGYMISSION**  
MACHINERIES (INDIA) LTD.

**CIN: U29100GJ2011PLC063696**

**Date: 14/11/2024**

To,

**The National Stock Exchange of India Limited SME EMERGE**

**Exchange Plaza, Bandra Kurla Complex,**

**Bandra East, Mumbai 400051**

**Symbol: EMMIL**

**Dear Sir/Madam,**

**Sub: Outcome of the Board Meeting of the company held on 14<sup>th</sup> November, 2024 as per Reg. 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**Pursuant to Regulation 30 (Listing Obligations and Disclosure Requirements) Regulations, 2015 we wish to inform you that the meeting of Board of Directors of the company held today, 14<sup>th</sup> November, 2024 at 03:30 P.M at registered office of the company interalias has:**

1. Considered and approved the Unaudited Standalone Financial Results of the Company for the Half Year ended on 30<sup>th</sup> September, 2024;
2. Considered and approved the Unaudited Consolidated Financial Results of the Company for the Half year ended on 30<sup>th</sup> September, 2024

**Please find attached the following:**

1. Limited Review Report for the Half Year ended on 30<sup>th</sup> September, 2024
2. The unaudited Standalone Financial Results of the Company for the Half year ended on 30<sup>th</sup> September, 2024.

**The meeting of the Board of Directors commenced at 03:30 P.M and concluded at 4.45 P.M.**

**Kindly take the above information on record and acknowledge receipt of the same.**

**Thanking you,**

**Yours faithfully**

**For Energy-Mission Machineries (India) Limited**

**Bhargavi Dilipbhai Gupta**

**Company Secretary & Compliance Officer**

**Registered Office: E-9/3 & E-12, Sanand -II, Industrial Area, Bol GIDC Sanand -38270 Ahmedabad Gujarat -India**

Reception | +91 99 4009 5558 | [info@energymission.com](mailto:info@energymission.com) | [purchase@energymission.com](mailto:purchase@energymission.com)

Marketing | +91 79 4008 5558 | [hr@energymission.com](mailto:hr@energymission.com) | [Account@energymission.com](mailto:Account@energymission.com)



**SSPJ & Co.**

(Formerly Sandeep Pawan Jain & Associates)

**CHARTERED ACCOUNTANTS**

(Peer Reviewed Firm)

Firm Registration No. 018083N

**INDEPENDENT AUDITORS' REVIEW REPORT**

**Limited Review Report on Unaudited Standalone Financial Results of the Company for the Half-yearly ended 30<sup>th</sup> September, 2024 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**To the Board of Directors of**

**ENERGY-MISSION MACHINERIES (INDIA) LIMITED**

*(formerly known as Energy-Mission Machineries (India) Private Limited)*

1. We have reviewed the accompanying statement of unaudited standalone financial results of **ENERGY-MISSION MACHINERIES (INDIA) LIMITED** *(formerly known as Energy-Mission Machineries (India) Private Limited)* ('the Company') for the half-year ended September 30, 2024 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations")
2. This statement is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in Accounting Standard 25, "Interim Financial Reporting (AS-25)" as prescribed under Section 133 of Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We have conducted our review in accordance with the Standard on Review Engagement (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 planned review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance



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**Offices also at: Chandigarh, Bathinda, Faridabad, Noida, Mansa and Ambala.**



with standards on auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in 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 of Unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid AS-25 specified under Section 133 of the Companies Act, 2013, and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with 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 and on behalf of*

**SSPJ & Co.**

*Chartered Accountants*

Reg. No. 018083N



**CA Sujata Kapila**

Partner

M. No. 515235

UDIN: 24515235BKCHJR8720

Date: 14.11.2024

Place: Ahmedabad



**ENERGY MISSION MACHINERIES (INDIA) LIMITED**

(formerly known as Energy Mission Machineries (India) Private Limited)  
87/1 OPP. PUSHPAK INDUSTRIES ESTATE, PHASE-I, GIDC, VATVA,  
AHMEDABAD, GUJARAT - 382445  
CIN: U29100GJ2011PLC063696

Standalone Unaudited Balance Sheet as at 30th September, 2024

*(Rupees In Lakhs)*

	Particulars	Note No.	As at 30th September, 2024	As at 31st March, 2024
<b>A</b>	<b>EQUITY AND LIABILITIES</b>			
<b>1</b>	<b>Shareholders' funds</b>			
	(a) Share capital	4	1,132.65	834.45
	(b) Reserves and surplus	5	6,991.51	2,618.40
	(c) Money received against share warrants			
<b>2</b>	<b>Share Application money pending allotment</b>			
<b>3</b>	<b>Non-current liabilities</b>			
	(a) Long-Term Borrowings	6	612.21	566.74
	(b) Deferred Tax Liabilities (Net)	7	19.46	15.99
	(c) Other Long-term liabilities	8		
	(c) Long term Provisions	7	108.54	91.82
<b>3</b>	<b>Current liabilities</b>			
	(a) Short Term Borrowings	6	1,463.39	2,677.68
	(b) Trade payables:	8		
	(A) total outstanding dues of micro enterprises and small enterprises; and			938.50
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises		2,116.00	1,017.27
	(c) Other current liabilities	9	940.91	976.97
	(d) Short-term provisions	7	215.09	309.83
	<b>TOTAL LIABILITIES</b>		<b>13,599.75</b>	<b>10,047.65</b>
<b>B</b>	<b>ASSETS</b>			
<b>1</b>	<b>Non-current assets</b>			
	(a) Plant, Property & Equipment and Intangible Assets			
	(i) Plant, Property & Equipment	10	3,064.35	2,490.76
	(ii) Intangible Assets	11	14.92	18.50
	(iii) Capital work-in-progress		431.62	126.54
	(iv) Intangible assets under development		-	-
	(b) Non-current investments		200.00	7.70
	(c) Deferred Tax Asset (Net)	12		
	(c) Long-term Loans and Advances	13		93.43
	(d) Other Non-Current Assets	14	182.00	42.02
<b>2</b>	<b>Current assets</b>			
	(a) Current Investments			
	(a) Inventories	15	6,414.14	6,245.14
	(b) Trade receivables	16	1,716.93	772.10
	(c) Cash and cash equivalents	17	870.00	5.32
	(d) Short-term loans and advances	13	440.99	158.06
	(e) Other Current Assets	14	264.80	88.07
	<b>TOTAL ASSETS</b>		<b>13,599.75</b>	<b>10,047.65</b>

For and on behalf of Board of Directors  
ENERGY-MISSION MACHINERIES (INDIA) LIMITED

*Satish Kumar Kanjibhai Parmar*

Satishkumar Kanjibhai Parmar  
CFO cum Chairman  
DIN: 03297705





## ENERGY MISSION MACHINERIES (INDIA) LIMITED

(formerly known as Energy Mission Machineries (India) Private Limited)

CIN: U29100GJ2011PLC063696

Standalone Unaudited Statement of Profit & Loss for the half-year ended 30th September, 2024

(Rupees In Lakhs)

	Particulars	For the half-year ended			For the year ended	
		30th September, 2024	31st March, 2024	30th September, 2023	31st March, 2024	31st March, 2023
1	Revenue from operations	7,250.27	6,907.67	5,721.26	12,628.93	9,956.34
2	Other Income	21.33	75.15	18.71	93.86	109.78
3	<b>Total Income (1+2)</b>	<b>7,271.60</b>	<b>6,982.82</b>	<b>5,739.97</b>	<b>12,722.79</b>	<b>10,066.12</b>
4	<b>Expenses</b>					
	Cost of materials consumed	3,534.00	4,540.34	2,587.04	7,127.38	6,224.62
	Changes in inventories of finished goods & WIP	583.33	(846.71)	583.97	(262.74)	(396.73)
	Employee benefits expenses	904.24	721.96	700.93	1,422.89	924.43
	Finance costs	110.25	151.80	153.60	305.40	264.23
	Depreciation and amortisation expense	113.62	106.49	95.84	202.33	195.22
	Other Expense	1,271.99	1,432.07	972.87	2,405.06	1,843.37
	<b>Total Expenses</b>	<b>6,517.43</b>	<b>6,105.95</b>	<b>5,094.25</b>	<b>11,200.32</b>	<b>9,055.14</b>
5	<b>Profit / (Loss) before exceptional and extra-ordinary items and tax (3 - 4)</b>	<b>754.17</b>	<b>876.87</b>	<b>645.72</b>	<b>1,522.47</b>	<b>1,010.98</b>
6	<b>Prior Period Items</b>		(18.00)	-	(18.00)	74.28
7	<b>Profit / (Loss) before extra-ordinary items and tax (5-6)</b>	<b>754.17</b>	<b>894.87</b>	<b>645.72</b>	<b>1,540.47</b>	<b>936.70</b>
8	<b>Extraordinary items</b>		-	-	-	-
9	<b>Profit Before Tax (7-8)</b>	<b>754.17</b>	<b>894.87</b>	<b>645.72</b>	<b>1,540.47</b>	<b>936.70</b>
10	<b>Tax Expense:</b>					
	(a) Current tax expense	194.56	215.90	173.39	388.87	257.98
	(b) Deferred tax liability / (asset)	3.47	6.07	48.76	54.84	(58.78)
11	<b>Profit / (Loss) from continuing operations (9-10)</b>	<b>556.14</b>	<b>672.90</b>	<b>423.57</b>	<b>1,096.76</b>	<b>737.50</b>
12	<b>Profit/(loss) from discontinuing operation</b>	-	-	-	-	-
13	<b>Tax Expense of discontinuing operations</b>	-	-	-	-	-
14	<b>Profit/(loss) from discontinuing operations after tax</b>	-	-	-	-	-
15	<b>Profit/(Loss) for the period (11+14)</b>	<b>556.14</b>	<b>672.90</b>	<b>423.57</b>	<b>1,096.76</b>	<b>737.50</b>
	<b>Earning per equity share:</b>					
	(1) Basic	4.91	8.06	5.08	13.14	26.51
	(2) Diluted	4.91	8.06	5.08	13.14	26.51

For and on behalf of Board of Directors  
ENERGY-MISSION MACHINERIES (INDIA) LIMITED

*Satishkumar*

Satishkumar Kanjibhai Parmar  
CFO cum Chairman  
DIN: 03297705





**ENERGY MISSION MACHINERIES (INDIA) LIMITED**  
(formerly known as Energy Mission Machineries (India) Private Limited)  
CIN: U29100GJ2011PLC063696

Standalone Unaudited Statement of Cash Flow for the half-year ended 30 September, 2024

(Rupees In Lakhs)

Particulars	For the year ended	
	30th September, 2024	31st March, 2024
<b>A. Cash flow from operating activities</b>		
Net Profit / (Loss) before extraordinary items and tax		
Adjustments for:	754.17	1,540.47
Depreciation and amortisation		
Finance costs	113.62	202.33
Interest income	110.25	305.40
Net Profit / (Loss)	(8.74)	-
Operating profit / (loss) before working capital changes	215.13	507.73
	969.30	2,048.20
<b>Changes in working capital:</b>		
Trade Receivables		
Inventories	(944.83)	(412.92)
Short-Term Loans and Advances	(169.00)	(1,279.48)
Other Current Assets	(282.93)	(33.45)
Trade Payables	(176.73)	(54.10)
Provisions	160.23	(478.79)
Other Long-term liabilities	53.28	16.69
Other Current Liabilities	-	-
	(36.06)	(48.88)
	(1,396.04)	(2,290.93)
Cash flow from extraordinary items	(426.74)	(242.73)
Cash generated from operations	-	-
Net income tax (paid) / refunds	(426.74)	(242.73)
Net cash flow from / (used in) operating activities (A)	(325.86)	(258.50)
	(752.60)	(501.23)
<b>B. Cash flow from investing activities</b>		
Interest income	8.74	-
Increase/decrease in Fixed Assets	(992.28)	(264.43)
Increase/Decrease in Intangible Asset	3.58	(9.43)
Increase/Decrease in Non-Current Investments	(192.30)	(7.70)
Increase/decrease in Long-Term Loan and Advances	93.43	25.68
Increase/decrease in Other non-current assets	(139.98)	
Net cash flow from / (used in) investing activities (B)	(1,218.80)	7.59
	(1,218.80)	(248.29)
<b>C. Cash flow from financing activities</b>		
Finance Cost	(110.25)	(305.40)
Increase/decrease in Short-Term Borrowings	(1,214.29)	1,413.20
Increase/decrease in Long-Term Borrowings	45.47	(356.59)
Proceeds from IPO	4,115.16	751.21
Net cash flow from / (used in) financing activities (C)	2,836.09	751.21
	2,836.09	751.21
<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>	864.69	1.69
Cash and cash equivalents at the beginning of the year	5.32	3.63
<b>Cash and cash equivalents at the end of the year</b>	870.01	5.32

For and on behalf of Board of Directors  
ENERGY-MISSION MACHINERIES (INDIA) LIMITED

*Satishkumar*  
Satishkumar Kanjibhai Parmar  
CFO cum Chairman  
DIN: 03297705





**ENERGY-MISSION MACHINERIES (INDIA) LIMITED**  
(formerly known as Energy-Mission Machinerics (India) Private Limited)

**Notes to Standalone financial statements for the half-year ended 30<sup>th</sup> September, 2024**

1. The Company is engaged in the business of manufacturing of Hydraulic Shearing machine, NC Hydraulic Shearing machine, Hydraulic Press-brake, NC Hydraulic Press-brake, CNC Syncro Hydraulic Press-brake, Iron worker 'Sigma', Deep drawing press, general purpose Hydraulic presses and special purpose machines. The company has its registered office at Ahmedabad, Gujarat.  
The company was listed on SME Platform of BSE on 16/05/2024.
2. The financials results are prepared in accordance with Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with Companies (Accounting) Rules, 2021 (as amended) and other recognized accounting practices and policies, as applicable.
3. As per Ministry of Corporate Affairs Notification dated February 16, 2015, Companies whose securities are Listed on SME Exchange as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirement of Ind AS.
4. The above Audited Standalone Financials results of "M/s ENERGY-MISSION MACHINERIES (INDIA) LIMITED" (the company) for the half-year and year ended on 30<sup>th</sup> September, 2024 were reviewed by audit committee and were approved and taken record by the board of directors in their meeting.
5. The figures for the half-year ended on 31<sup>st</sup> March, 2024 are the balancing figures between audited figures in respect of the full financial year and the un-published first half-year ended 30<sup>th</sup> September, 2023 of the financial year. Also, the figures for half-year ended 30<sup>th</sup> September, 2023 had not been reviewed and not subjected to audit.
6. **Mismatch in Balance of Secured Loan from HDFC Bank**  
In respect of HDFC Term Loan Account No. 84067814 and 84362704, outstanding balance as per Bank Statement is in excess as compared with balance as per books of accounts amounting to Rs. 34.33 Lakhs and Rs. 14.02 Lakhs respectively as on 30/09/2024. This excess balance is on account of non-reflection of EMI paid by company during earlier financial years. In this regard, company is already following up with the Bank for correction of the same in the Bank Statement and the management believes that it has no impact on the financials of the company.
7. During the half-year ended 30<sup>th</sup> September, 2024, the company has raised funds amounting to Rs. 4,115.16 lakhs through Initial Public Offering. The company has issued its equity shares having Face Value of Rs. 10 each at a premium of Rs. 128

*Signature*





**ENERGY-MISSION MACHINERIES (INDIA) LIMITED**  
(formerly known as Energy-Mission Machinerics (India) Private Limited)

each, resulting in increase of Equity Share Capital and Security Premium account by Rs. 298.20 Lakhs and Rs. 3,816.96 Lakhs respectively.

8. For raising the money through IPO, the company has incurred total expenditure of Rs. 317.71 Lakhs on account of underwriting fees, market maker fee, advertisement, listing fee etc. The company has categorized on these expenses as Capital Work and Progress and Revenue expenses in the ratio of utilization of net issue proceeds from IPO for Capital Expenditure and Working Capital/General Corporate Purposes.
9. In respect of the IPO Expenses categorized as Revenue Expenditure, the company has decided to amortize the said expense over a period of 5 years and the balance expenditure has been shown as Non-Current Assets in its financials statements.
10. The management is in the process of identifying parties which are covered under MSME. The amount relating to MSME are disclosed to the extent identified.
11. Previous year/period figures have been regrouped/ rearranged / reclassified wherever necessary, to render them comparable with current year/ previous figures.

For and on behalf of Board of Directors

**ENERGY-MISSION MACHINERIES (INDIA) LIMITED**



**Satish K. Parmar**  
CFO cum Chairman  
DIN: 03297705







**INDEPENDENT AUDITORS' REVIEW REPORT**

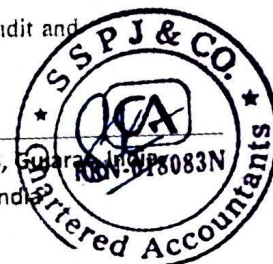
**Limited Review Report on Unaudited Consolidated Financial Results of the Company for the Half-yearly ended 30<sup>th</sup> September, 2024 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**To the Board of Directors of**

**ENERGY-MISSION MACHINERIES (INDIA) LIMITED**

*(formerly known as Energy-Mission Machinerries (India) Private Limited)*

1. We have reviewed the accompanying statement of unaudited Consolidated financial results of **ENERGY-MISSION MACHINERIES (INDIA) LIMITED** *(formerly known as Energy-Mission Machinerries (India) Private Limited)* ('the Company') for the half-year ended September 30, 2024 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations")
2. This statement is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in Accounting Standard 25, "Interim Financial Reporting (AS-25)" as prescribed under Section 133 of Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We have conducted our review in accordance with the Standard on Review Engagement (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 planned review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.





4. These Consolidated results include the results of the following entities:
- i) The Holding Company
    - ENERGY-MISSION MACHINERIES (INDIA) LIMITED
  - ii) Wholly Owned Subsidiary companies:
    - EM Press Form Solutions Private Limited
    - Energy Mission Machineries Inc (USA)
5. 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 of Unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid AS-25 specified under Section 133 of the Companies Act, 2013, and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with 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 and on behalf of*

**SSPJ & Co.**

*Chartered Accountants*

Reg. No. 018083N

  
CA Sujata Kapila

Partner

M. No. 515235

UDIN: 24515235BKCHJS7995

Date: 14.11.2024

Place: Ahmedabad





## ENERGY MISSION MACHINERIES (INDIA) LIMITED

(formerly known as Energy Mission Machineries (India) Private Limited)  
CIN: U29100GJ2011PLC063696

Consolidated Unaudited Balance Sheet as at 30th September, 2024

(Rupees In Lakhs)

	Particulars	As at 30th September, 2024	As at 31st March, 2024
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Shareholders' funds</b>		
	(a) Share capital	1,132.65	834.45
	(b) Reserves and surplus	6,991.51	2,618.40
<b>2</b>	<b>Non-current liabilities</b>		
	(a) Long-Term Borrowings	612.21	566.74
	(b) Deferred Tax Liabilities (Net)	19.46	15.99
	(c) Long term Provisions	108.54	91.82
<b>3</b>	<b>Current liabilities</b>		
	(a) Short Term Borrowings	1,463.39	2,677.68
	(b) Trade payables:		
	(A) total outstanding dues of micro enterprises and small enterprises; and	-	938.50
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	2,122.46	1,017.27
	(c) Other current liabilities	776.71	976.97
	(d) Short-term provisions	215.09	309.83
	<b>TOTAL LIABILITIES</b>	<b>13,442.01</b>	<b>10,047.65</b>
<b>B</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	(a) Plant, Property & Equipment and Intangible Assets		
	(i) Plant, Property & Equipment	3,064.35	2,490.76
	(ii) Intangible Assets	14.92	18.50
	(iii) Capital work-in-progress	443.59	126.54
	(b) Non-current investments	-	-
	(c) Long-term Loans and Advances	-	93.43
	(d) Other Non-Current Assets	183.00	42.02
<b>2</b>	<b>Current assets</b>		
	(a) Inventories	6,414.14	6,245.14
	(b) Trade receivables	1,710.40	772.10
	(c) Cash and cash equivalents	878.95	13.02
	(d) Short-term loans and advances	458.57	158.06
	(e) Other Current Assets	273.61	88.07
	<b>TOTAL ASSETS</b>	<b>13,442.01</b>	<b>10,047.65</b>

For and on behalf of Board of Directors  
ENERGY-MISSION MACHINERIES (INDIA) LIMITED

*Satish Kumar Kanjibhai Parmar*

Satishkumar Kanjibhai Parmar  
CFO cum Chairman  
DIN: 03297705





## ENERGY MISSION MACHINERIES (INDIA) LIMITED

(formerly known as Energy Mission Machineries (India) Private Limited)

CIN: U29100GJ2011PLC063696

Consolidated Unaudited Statement of Profit & Loss for the half-year ended 30th September, 2024

(Rupees In Lakhs)

	Particulars	For the half-year ended			For the year ended	
		30th September, 2024	31st March, 2024	30th September, 2023	31st March, 2024	31st March, 2023
1	Revenue from operations	7,282.56	6,907.67	5,721.26	12,628.93	9,956.34
2	Other Income	21.33	75.15	18.71	93.86	109.78
3	<b>Total Income (1+2)</b>	<b>7,303.89</b>	<b>6,982.82</b>	<b>5,739.97</b>	<b>12,722.79</b>	<b>10,066.12</b>
4	<b>Expenses</b>					
	Cost of materials consumed	3,534.00	4,540.34	2,587.04	7,127.38	6,224.62
	Changes in inventories of finished goods & WIP	583.33	(846.71)	583.97	(262.74)	(396.73)
	Employee benefits expenses	936.73	721.96	700.93	1,422.89	924.43
	Finance costs	110.39	151.80	153.60	305.40	264.23
	Depreciation and amortisation expense	113.62	106.49	95.84	202.33	195.22
	Other Expense	1,272.13	1,432.07	972.87	2,405.06	1,843.37
	<b>Total Expenses</b>	<b>6,550.20</b>	<b>6,105.95</b>	<b>5,094.25</b>	<b>11,200.32</b>	<b>9,055.14</b>
5	<b>Profit / (Loss) before exceptional and extra-ordinary items and tax (3 - 4)</b>	<b>753.69</b>	<b>876.87</b>	<b>645.72</b>	<b>1,522.47</b>	<b>1,010.98</b>
6	<b>Prior Period Items</b>		(18.00)	-	(18.00)	74.28
7	<b>Profit / (Loss) before extra-ordinary items and tax (5-6)</b>	<b>753.69</b>	<b>894.87</b>	<b>645.72</b>	<b>1,540.47</b>	<b>936.70</b>
8	<b>Extraordinary items</b>		-	-	-	-
9	<b>Profit Before Tax (7-8)</b>	<b>753.69</b>	<b>894.87</b>	<b>645.72</b>	<b>1,540.47</b>	<b>936.70</b>
10	<b>Tax Expense:</b>					
	(a) Current tax expense	194.56	215.90	173.39	388.87	257.98
	(b) Deferred tax liability / (asset)	3.47	6.07	48.76	54.84	(58.78)
11	<b>Profit / (Loss) from continuing operations (9-10)</b>	<b>555.66</b>	<b>672.90</b>	<b>423.57</b>	<b>1,096.76</b>	<b>737.50</b>
12	<b>Profit/(loss) from discontinuing operation</b>	-	-	-	-	-
13	<b>Tax Expense of discontinuing operations</b>	-	-	-	-	-
14	<b>Profit/(loss) from discontinuing operations after tax</b>	-	-	-	-	-
15	<b>Profit/(Loss) for the period (11+14)</b>	<b>555.66</b>	<b>672.90</b>	<b>423.57</b>	<b>1,096.76</b>	<b>737.50</b>
	<b>Earning per equity share:</b>					
	(1) Basic	4.91	8.06	5.08	13.14	26.51
	(2) Diluted	4.91	8.06	5.08	13.14	26.51

For and on behalf of Board of Directors  
ENERGY-MISSION MACHINERIES (INDIA) LIMITED

*Satish Kumar*

Satishkumar Kanjibhai Parmar  
CFO cum Chairman  
DIN: 03297705






**ENERGY MISSION MACHINERIES (INDIA) LIMITED**  
(formerly known as Energy Mission Machineries (India) Private Limited)  
CIN: U29100GJ2011PLC063696

**Consolidated Unaudited Statement of Cash Flow for the half-year ended 30 September, 2024**

(Rupees In Lakhs)

Particulars	For the half - year ended		For the year ended	
	30th September, 2024		31st March, 2024	
<b>A. Cash flow from operating activities</b>				
Net Profit / (Loss) before extraordinary items and tax		753.69		1,540.47
Adjustments for:				
Depreciation and amortisation	113.62		202.33	
Finance costs	110.39		305.40	
Interest income	(8.74)		-	
Net Profit / (Loss)		215.27		507.73
Operating profit / (loss) before working capital changes		<b>968.96</b>		<b>2,048.20</b>
<b>Changes in working capital:</b>				
Trade Receivables	(938.30)		(412.92)	
Inventories	(169.00)		(1,279.48)	
Short-Term Loans and Advances	(300.51)		(33.45)	
Other Current Assets	(185.54)		(54.10)	
Trade Payables	166.69		(478.79)	
Provisions	53.28		16.69	
Other Long-term liabilities	-		-	
Other Current Liabilities	(200.26)	(1,573.64)	(48.88)	(2,290.93)
Cash flow from extraordinary items		<b>(604.68)</b>		<b>(242.73)</b>
Cash generated from operations		<b>(604.68)</b>		<b>(242.73)</b>
Net income tax (paid) / refunds		(325.86)		(258.50)
<b>Net cash flow from / (used in) operating activities (A)</b>		<b>(930.54)</b>		<b>(501.23)</b>
<b>B. Cash flow from investing activities</b>				
Interest income	8.74		-	
Increase/decrease in Fixed Assets	(1,004.25)		(264.43)	
Increase/Decrease in Intangible Asset	3.58		(9.43)	
Increase/Decrease in Non-Current Investments	-		-	
Increase/decrease in Long-Term Loan and Advances	93.43		25.68	
Increase/decrease in Other non-current assets	(140.98)	(1,039.47)	7.59	(240.59)
<b>Net cash flow from / (used in) investing activities (B)</b>		<b>(1,039.47)</b>		<b>(240.59)</b>
<b>C. Cash flow from financing activities</b>				
Finance Cost	(110.39)		(305.40)	
Increase/decrease in Short-Term Borrowings	(1,214.29)		1,413.20	
Increase/decrease in Long-Term Borrowings	45.47		(356.59)	751.21
Proceeds from IPO	4,115.16	2,835.95		
<b>Net cash flow from / (used in) financing activities (C)</b>		<b>2,835.95</b>		<b>751.21</b>
<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>		<b>865.94</b>		<b>9.39</b>
Cash and cash equivalents at the beginning of the year		13.02		3.63
<b>Cash and cash equivalents at the end of the year</b>		<b>878.95</b>		<b>13.02</b>

For and on behalf of Board of Directors  
ENERGY-MISSION MACHINERIES (INDIA) LIMITED

  
Satishkumar Kanjibhai Parmar  
CFO cum Chairman  
DIN: 03297705





**ENERGY-MISSION MACHINERIES (INDIA) LIMITED**  
(formerly known as Energy-Mission Machineries (India) Private Limited)

**Notes to Consolidated financial statements for the half-year ended 30<sup>th</sup> September, 2024**

1. The Company is engaged in the business of manufacturing of Hydraulic Shearing machine, NC Hydraulic Shearing machine, Hydraulic Press-brake, NC Hydraulic Press-brake, CNC Syncro Hydraulic Press-brake, Iron worker 'Sigma', Deep drawing press, general purpose Hydraulic presses and special purpose machines. The company has its registered office at Ahmedabad, Gujarat.

The company was listed on SME Platform of BSE on 16/05/2024.

2. Details of Subsidiaries – for the half-year ended, the holding company is having following subsidiaries.

Name of Company	%age Holding				
	Half-year ended			Year-ended	
	30 <sup>th</sup> September, 2024	30 <sup>th</sup> Sept, 2023	31 <sup>st</sup> March, 2024	31 <sup>st</sup> March, 2024	31 <sup>st</sup> March, 2023
EM Press Form Solutions Private Limited*	100%	NA	100%	100%	NA
Energy Mission Machineries Inc (USA)#	100%	NA	100%	100%	NA

\*EM Press Form Solutions Private Limited was incorporated on November 23, 2023.

#Energy Mission Machineries Inc (USA) was incorporated on January 18<sup>th</sup>, 2024. However, the company is yet to subscribe the share capital of USD 15.

- The financials results are prepared in accordance with Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with Companies (Accounting) Rules, 2021 (as amended) and other recognized accounting practices and policies, as applicable.
- As per Ministry of Corporate Affairs Notification dated February 16, 2015, Companies whose securities are Listed on SME Exchange as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirement of Ind AS.
- The above Audited Consolidated Financials results of "M/s ENERGY-MISSION MACHINERIES (INDIA) LIMITED" (the company) for the half-year and year ended on 30<sup>th</sup> September, 2024 were reviewed by audit committee and were approved and taken record by the board of directors in their meeting.
- The figures for the half-year ended on 31<sup>st</sup> March, 2024 are the balancing figures between audited figures in respect of the full financial year and the un-published first half-year ended 30<sup>th</sup> September, 2023 of the financial year. Also, the figures for half-year ended 30<sup>th</sup> September, 2023 had not been reviewed and not subjected to audit.



*Signature*



**ENERGY-MISSION MACHINERIES (INDIA) LIMITED**  
(formerly known as Energy-Mission Machineries (India) Private Limited)

**7. Mismatch in Balance of Secured Loan from HDFC Bank**

In respect of HDFC Term Loan Account No. 84067814 and 84362704, outstanding balance as per Bank Statement is in excess as compared with balance as per books of accounts amounting to Rs. 34.33 Lakhs and Rs. 14.02 Lakhs respectively as on 30/09/2024. This excess balance is on account of non-reflection of EMI paid by company during earlier financial years. In this regard, company is already following up with the Bank for correction of the same in the Bank Statement and the management believes that it has no impact on the financials of the company.

8. During the half-year ended 30<sup>th</sup> September, 2024, the company has raised funds amounting to Rs. 4,115.16 lakhs through Initial Public Offering. The company has issued its equity shares having Face Value of Rs. 10 each at a premium of Rs. 128 each, resulting in increase of Equity Share Capital and Security Premium account by Rs. 298.20 Lakhs and Rs. 3,816.96 Lakhs respectively.
9. For raising the money through IPO, the company has incurred total expenditure of Rs. 317.71 Lakhs on account of underwriting fees, market maker fee, advertisement, listing fee etc. The company has categorized on these expenses as Capital Work and Progress and Revenue expenses in the ratio of utilization of net issue proceeds from IPO for Capital Expenditure and Working Capital/General Corporate Purposes.
10. In respect of the IPO Expenses categorized as Revenue Expenditure, the company has decided to amortize the said expense over a period of 5 years and the balance expenditure has been shown as Non-Current Assets in its financials statements.
11. The management is in the process of identifying parties which are covered under MSME. The amount relating to MSME are disclosed to the extent identified.
12. Previous year/period figures have been regrouped/ rearranged / reclassified wherever necessary, to render them comparable with current year/ previous figures.

For and on behalf of Board of Directors  
**ENERGY-MISSION MACHINERIES (INDIA) LIMITED**

  
Satish K. Parmar  
CFO cum Chairman  
DIN: 03297705

