



ENERGYMISSION
MACHINERIES (INDIA) LTD.

CIN: L29100GJ2011PLC063696

Date: 22/07/2025

To,
The National Stock Exchange of India Limited SME EMERGE
Exchange Plaza, Bandra Kurla Complex,
Bandra East, Mumbai 400051

Symbol: EMMIL

Sub: Reply for Clarification sought.

Dear Sir/Madam,

In reference to captioned subject, we hereby submit reply for clarification for financial results.

1. Financial results submitted is not as per format prescribed by SEBI-Auditor Certificate on Utilisation of Issue Proceeds not given. Kindly also attach a Clarification Letter to your reply and submit this Complete Set of Financials along with it.

Attached Auditor Certificate for Utilisation of Issue Proceeds herewith.

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

Thanking you,
Yours faithfully

For Energy-Mission Machineries (India) Limited

SATISHKUMAR KANJIBHAI PARMAR

DIN: 03297705

CFO and Director



ENERGYMISSION
MACHINERIES (INDIA) LTD.

CIN: L29100GJ2011PLC063696

Date: 24/05/2025

To,
The National Stock Exchange of India Limited SME EMERGE
Exchange Plaza, Bandra Kurla Complex,
Bandra East, Mumbai 400051

Symbol: EMMIL

Sub: Outcome of the Board Meeting of the company held on 24th May, 2025 as per Reg. 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

In reference to captioned subject, we hereby inform you that 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, 24th May, 2025 at 03:30 P.M at registered office of the company E-9/3 & E-12, Sanand -II, Industrial Area, Bol GIDC Sanand - 38270 Ahmedabad Gujarat -India interalias has:

1. Considered, Approved and Taken on record the approved Audited Standalone Financial Results of the Company for the Half Year ended on 31st March, 2025;
2. Considered, Approved and Taken on record the approved Audited Standalone Financial Results of the Company for the Financial Year ended on 31st March, 2025;
3. Considered, Approved and Taken on record the approved Audited Consolidated Financial Results of the Company for the Half year ended on 31st March, 2025;
4. Considered, Approved and Taken on record the approved Audited Consolidated Financial Results of the Company for the Financial year ended on 31st March, 2025;
5. Considered and approved Related Party Transactions with **Mr. Snehal Mehta**, relative of Mrs. Sumitraben Mehta, Non-Executive Non-Independent Director (DIN: 10352828) of the Company for FY 2025-26

The meeting of the Board of Directors commenced at 03:30 P.M and concluded at 5:30 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 Gupta Dilipbhai
Digitally signed by Gupta Bhargavi Dilipbhai
Date: 2025.06.27 12:25:35 +05'30'

Bhargavi Gupta Dilipbhai
Digitally signed by Gupta Bhargavi Dilipbhai
Date: 2025.05.24 17:45:48 +05'30'

Membership No: A72319

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 | purchase@energymission.com

Marketing | +91 79 4008 5558 | hr@energymission.com | Account@energymission.com



ENERGYMISSION
MACHINERIES (INDIA) LTD.

CIN: L29100GJ2011PLC063696

Date: 24/05/2025

To,
The National Stock Exchange of India Limited SME EMERGE
Exchange Plaza, Bandra Kurla Complex,
Bandra East, Mumbai 400051

Symbol: EMMIL

Sub: Submission of Audited Financial Result of the Company for the half year and financial year ended on March 31, 2025 along with Auditor Report (Unmodified Opinion) and Declaration for the Auditor's Report with Unmodified Report.

In reference to captioned subject and pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are hereby submitting the following:

1. Audited Financial Results for the half year and financial year ended on March 31, 2025;
2. Statement of Audited Assets and Liabilities for the year ended as at March 31, 2025;
3. Cash Flow Statement for the year ended as at March 31, 2025;
4. Audit Report (Unmodified opinion) on the Audited Financial Results;
5. Declaration by the Company (for the Auditor's Report with unmodified opinion).

Kindly take the same on your record and disseminate the same on your website and oblige us

Thanking you,

Yours faithfully

For Energy-Mission Machineries (India) Limited

Gupta Bhargavi
Dilipbhai

Digitally signed by Gupta Bhargavi
Dilipbhai
Date: 2025.05.24 17:46:15 +05'30'

Gupta Bhargavi
Dilipbhai

Digitally signed by Gupta
Bhargavi Dilipbhai
Date: 2025.06.27 12:26:17
+05'30'

Bhargavi Gupta
Membership No: A72319
Company Secretary & Compliance Officer



ENERGYMISSION
MACHINERIES (INDIA) LTD.

CIN: L29100GJ2011PLC063696

Date: 24/05/2025

To,
The National Stock Exchange of India Limited SME EMERGE
Exchange Plaza, Bandra Kurla Complex,
Bandra East, Mumbai 400051

Symbol: EMMIL

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

In Compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification no. SEBI/LAD-NRO /GN/2016-17/001 dated May 25, 2016 and circular no. CIR/CFD /CMD /56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company, M/s. SSPJ & Co., Chartered Accountants, Ahmedabad (FRN: 018083N) have issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company for the half year ended and year ended March 31, 2025.

You are requested to take the same on records.

Yours faithfully
For Energy-Mission Machineries (India) Limited

Gupta Bhargavi
Bhargavi Dilipbhai
Dilipbhai
Digitally signed by Gupta
Bhargavi Dilipbhai
Date: 2025.05.24 17:46:31
+05'30'

Gupta Bhargavi
Dilipbhai
Digitally signed by Gupta Bhargavi
Dilipbhai
Date: 2025.06.27 12:26:30 +05'30'

Bhargavi Gupta
Membership No: A72319
Company Secretary & Compliance Officer



INDEPENDENT AUDITORS' REPORT

**TO THE BOARD OF DIRECTORS OF
ENERGY-MISSION MACHINERIES (INDIA) LIMITED**
(formerly known as Energy-Mission Machineries (India) Private Limited)

Report on the Audit of Standalone Financial Statements

Opinion

We have audited the accompanying half-yearly standalone financial results of **M/s ENERGY-MISSION MACHINERIES (INDIA) LIMITED** (formerly known as *Energy-Mission Machineries (India) Private Limited*) ("the Company"), which comprise the standalone Balance Sheet as at 31st March, 2025, the standalone Statement of Profit and Loss for the half-year ended 31st March, 2025 and standalone Cash Flow Statements for the year ended 31st March, 2025, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards specified under section 133 of the Act, read with Companies (Accounting Standards) Rules, 2021 and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2025, its profit/loss and its cash flows for the period ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) 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 ('ICAI') together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

- Ahmedabad Office: Office No. 1020, 10th floor, Shivalik Shilp, Iscon Crossroads, Ahmedabad - 380058, Gujarat India
- Head Office: 105, Roots Tower, Plot No. 7, District Centre Laxmi Nagar, Delhi - 110092
- Handheld: +91 - 9350159266, +91 - 8860390863 | email: sujata@spjca.in
- Offices also at: Chandigarh, Hisar and Bathinda



Management's Responsibility for the Financial Statements

The accompanying financial statements have been approved by the Company's Board of Directors.

The Company's Board of Directors are responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with the Companies (Accounting Standard) Rules, 2021.

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 statements 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. Those Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility

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 Standards on Auditing specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism 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 Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements 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 Board of Directors' 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; and
- 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.

For and on behalf of

S S P J & Co.

Chartered Accountants

Reg. No. 018083N

CA Sujata Kapila

Partner

M. No. 515235

UDIN: 25515235BMUIEY9950

Date: 24th May, 2025

Place: Ahmedabad



ENERGY MISSION MACHINERIES (INDIA) LIMITED
(formerly known as Energy Mission Machineries (India) Private Limited)
CIN: L29100GJ2011PLC063696

Audited Standalone Statement of Profit & Loss for the year ended 31st March 2025

Particulars	For the half-year ended			(Rupees in Lakhs)	
	31st March, 2025	30th September, 2024	31st March, 2024	31st March, 2025	31st March, 2024
1 Revenue from operations	7,799.10	7,250.27	6,907.67	15,049.37	12,628.93
2 Other Income	24.73	21.33	75.15	46.06	93.86
3 Total Income (1+2)	7,823.83	7,271.60	6,982.82	15,095.43	12,722.79
4 Expenses:					
Cost of materials consumed	4,362.35	4,201.18	5,210.93	8,563.53	8,402.64
Changes in inventories of finished goods, WIP & stock-in-trade	524.27	583.33	(816.71)	1,107.60	(202.74)
Employee benefits expense	1,109.45	904.24	721.96	2,013.69	1,473.20
Finance costs	93.67	110.25	151.80	203.92	303.09
Depreciation and amortisation expense	176.57	101.59	106.49	278.16	202.33
Other Expense	633.03	604.81	743.48	1,237.84	1,063.80
Total Expenses	6,899.34	6,505.40	6,087.95	13,404.74	11,182.32
5 Profit / (Loss) before exceptional and extra-ordinary items and tax (3 - 4)	924.49	766.20	894.87	1,690.69	1,540.47
6 Exceptional Items	-	-	-	-	-
7 Profit / (Loss) before extra-ordinary items and tax (5-6)	924.49	766.20	894.87	1,690.69	1,540.47
8 Extraordinary items	-	-	-	-	-
9 Profit Before Tax (7-8)	924.49	766.20	894.87	1,690.69	1,540.47
10 Tax Expense:					
(a) Current tax expense	220.45	202.78	215.90	423.23	388.87
(b) Deferred tax liability / (asset)	12.50	(1.73)	6.07	10.77	54.84
11 Profit / (Loss) from continuing operations (9-10)	691.54	565.15	672.90	1,256.69	1,096.76
12 Profit/(loss) from discontinuing operation	-	-	-	-	-
13 Tax Expense of discontinuing operations	-	-	-	-	-
14 Profit/(loss) from discontinuing operations after tax	-	-	-	-	-
15 Profit/(Loss) for the period (11+14)	691.54	565.15	672.90	1,256.69	1,096.76
Earning per equity share					
(1) Basic	6.11	4.99	8.06	11.10	13.14
(2) Diluted	6.11	4.99	8.06	11.10	13.14

This is the balance sheet referred to in our report of even date.

for S S P J & Co.
Chartered Accountants

FRN: 018083N

C.A. Sujata Kapila

Partner
M. No. 515235

Date: 21/05/2025
UDIN: 25515235HMUEY9950

Place: Ahmedabad



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

Dineshkumar
Shankarlal Chaudhary
Managing Director
DIN: 03297711

Ashokkumar Ramjibhai
Panchal
Whole-time Director
DIN: 03498821

Satishkumar Kanjibhai
Parmar
CFO cum Chairman
DIN: 03297705

Bhargavi Dilipbhai
Gupta
Company Secretary



ENERGY MISSION MACHINERIES (INDIA) LIMITED
(formerly known as Energy Mission Machineries (India) Private Limited)
CIN: L29100GJ2011PLC063696

Audited Standalone Balance Sheet as at 31st March, 2025

(Rupees in Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
I EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	1,132.65	834.45
(b) Reserves and surplus	7,355.91	2,618.40
2 Non-current liabilities		
(a) Long-Term Borrowings	842.89	600.27
(b) Deferred Tax Liabilities (Net)	26.75	15.99
(c) Long term Provisions	114.50	91.82
3 Current liabilities		
(a) Short Term Borrowings	1,627.25	2,661.88
(b) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises; and	580.75	938.50
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	837.72	1,017.27
(c) Other current liabilities	1,268.60	968.79
(d) Short-term provisions	109.36	302.99
TOTAL LIABILITIES	13,896.38	10,050.36
II ASSETS		
1 Non-current assets		
(a) Plant, Property & Equipment and Intangible Assets		
(i) Plant, Property & Equipment	3,156.40	2,490.75
(ii) Intangible Assets	52.77	18.50
(iii) Capital work-in-progress	704.15	126.54
(b) Non-current investments	200.01	7.70
(c) Long-term Loans and Advances	93.24	93.43
(d) Other Non-Current Assets	39.97	32.19
2 Current assets		
(a) Inventories	6,952.32	6,245.14
(b) Trade receivables	1,700.81	772.10
(c) Cash and cash equivalents	429.42	13.11
(d) Short-term loans and advances	419.09	158.05
(e) Other Current Assets	148.20	92.85
TOTAL ASSETS	13,896.38	10,050.36

This is the balance sheet referred to in our report of even date.

for S S P J & Co.
Chartered Accountants

FRN: 018083N

CA. Sujata Kapila

Partner
M. No. 515235

Date: 24/05/2025
UDIN: 25515235BMUII:Y9950

Place: Ahmedabad

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

Dineshkumar
Shankarlal Chaudhary
Managing Director
DIN: 03297711

Satishkumar Kanjibhai
Parmar
CFO cum Chairman
DIN: 03297705

Ashokkumar Ramjibhai
Panchal
Whole-time Director
DIN: 03498821

Bhargavi Dilipbhai
Gupta
Company Secretary



ENERGY MISSION MACHINERIES (INDIA) LIMITED
(formerly known as Energy Mission Machineries (India) Private Limited)
CIN: L29100GJ2011PLC063696

Audited Standalone Statement of Cash Flow for the year ended 31 March, 2025

(Rupees in Lakhs)

Particulars	For the year ended		For the year ended	
	31st March, 2025		31st March, 2024	
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax		1,690.69		1,540.47
Adjustments for:				
Depreciation and amortisation	278.16		202.33	
Finance costs	203.92		303.09	
Interest income	(31.87)		-	
Net Profit / (Loss)		450.21		505.42
Operating profit / (loss) before working capital changes		2,140.90		2,045.89
Changes in working capital:				
(Increase)/ Decrease in Trade Receivables	(928.71)		(412.92)	
(Increase)/ Decrease in Inventories	(707.18)		(1,279.48)	
(Increase)/ Decrease in Short-Term Loans and Advances	(261.04)		(33.45)	
(Increase)/ Decrease in Other Current Assets	(55.35)		(54.10)	
Increase/ (Decrease) in Trade Payables	(537.30)		(478.79)	
Increase/ (Decrease) in Short-Term Provisions	(193.63)		16.69	
Increase/ (Decrease) in Long-Term Provisions	22.68			
Increase/ (Decrease) in Other Current Liabilities	299.81	(2,360.72)	(48.88)	(2,290.93)
		(219.82)		(245.04)
Cash flow from extraordinary items		-		-
Cash generated from operations		(219.82)		(245.04)
Net income tax (paid) / refunds		(434.00)		(258.50)
Net cash flow from / (used in) operating activities (A)		(653.82)		(503.54)
B. Cash flow from investing activities				
Interest income	31.87		-	
(Increase)/ Decrease in Fixed Assets	(1,507.94)		(264.43)	
(Increase)/ Decrease in Intangible Asset	(47.75)		(9.43)	
(Increase)/ Decrease in Non-Current Investments	(192.31)		(7.70)	
(Increase)/ Decrease in Long-Term Loan and Advances	0.19		25.68	
(Increase)/ Decrease in Other non-current assets	(7.78)	(1,723.72)	15.38	(240.50)
Net cash flow from / (used in) investing activities (B)		(1,723.72)		(240.50)
C. Cash flow from financing activities				
Issuance of Share Capital	4,115.16		-	
IPO Expenses	(336.14)		-	
Finance Cost	(203.92)		(303.09)	
Increase/(Decrease) in Short-Term Borrowings	(1,034.63)		1,413.20	
Increase/(Decrease) in Long-Term Borrowings	242.62		(356.59)	
Increase/(Decrease) in Deferred Tax (Asset)/ Liabilities	10.76	2,793.85	-	753.52
Net cash flow from / (used in) financing activities (C)		2,793.85		753.52
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		416.31		9.48
Cash and cash equivalents at the beginning of the year		13.11		3.63
Cash and cash equivalents at the end of the year		429.42		13.11

This is the balance sheet referred to in our report of even date.

for S S P J & Co.

Chartered Accountants

FRN: 018083N

CA. Sujata Kapila

Partner

M. No. 515235

Date: 24/05/2025

UDIN: 25515235BMUTHE9950

Place: Ahmedabad

For and on behalf of Board of Directors

ENERGY MISSION MACHINERIES (INDIA) LIMITED

(Signature)

Dineshkumar Shankarlal Chaudhary

Managing Director

DIN: 03297711

(Signature)

Satishkumar Kanjibhai Parmar

CFO cum Chairman

DIN: 03297705

(Signature)

Ashokkumar Ramjibhai Panchal

Whole-time Director

DIN: 03498821

(Signature)

Bhargavi Dilipbhai Gupta

Company Secretary



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

Notes to Audited Standalone financial statements for the half-year ended 31st March, 2025

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 audited standalone financial statements for the half-year ended 31st March, 2025 have been prepared by the company in accordance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
5. The above Audited Standalone Financials results of "M/s ENERGY-MISSION MACHINERIES (INDIA) LIMITED" (the company) for the half-year and year ended on 31st March, 2025 were reviewed by audit committee and were approved and taken record by the board of directors in their meeting.
6. The figures for the half-year ended on 31st March, 2025 are the balancing figures between audited figures in respect of the full financial year and the published first half-year ended 30th September, 2024 of the financial year. Also, the figures for half-year ended 30th September, 2024 have been reviewed.
7. The figures for the half-year ended on 31st March, 2024 are the balancing figures between audited figures in respect of the full financial year and the un-published first half-year ended 30th September, 2023 of the financial year. Also, the figures for half-year ended 30th September, 2023 had not been reviewed and not subjected to audit.
8. During the half-year ended 30th 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



[Handwritten signature]

[Handwritten signature]

[Handwritten signature]



ENERGY-MISSION MACHINERIES (INDIA) LIMITED
(formerly known as Energy-Mission Machineries (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.

9. For raising the money through IPO, the company has incurred total expenditure of Rs. 336.14 Lakhs on account of underwriting fees, market maker fee, advertisement, listing fee etc. The company has adjusted the same against the Security Premium account and no amount has been debited to Statement of Profit & Loss account.
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. The company does not have reportable segment in term of AS-17 'Segment Reporting'.
12. Previous year/period figures have been regrouped/ rearranged / reclassified wherever necessary, to render them comparable with current year/ previous figures.

for S S P J & Co.
Chartered Accountants
FRN: 018083N

CA Sujata Kapila
Partner
M. No. :515235

UDIN:
25515235BMUIEY9950
Date: 24/05/2025

Place: Ahmedabad

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

Dinesh S. Chaudhary
Managing Director
DIN: 03297711

Satish K. Parmar
CFO cum Chairman
DIN: 03297705

Ashok R Panchal
Whole-time Director
DIN: 03498821

Bhargavi Gupta
Company Secretary





INDEPENDENT AUDITORS' REPORT

**TO THE BOARD OF DIRECTORS OF
ENERGY-MISSION MACHINERIES (INDIA) LIMITED**

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

Report on the Audit of Standalone Financial Statements

Opinion

We have audited the accompanying half-yearly standalone financial results of **M/s ENERGY-MISSION MACHINERIES (INDIA) LIMITED** *(formerly known as Energy-Mission Machineries (India) Private Limited)* ("the Company"), which comprise the standalone Balance Sheet as at 31st March, 2025, the standalone Statement of Profit and Loss for the half-year ended 31st March, 2025 and standalone Cash Flow Statements for the year ended 31st March, 2025, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards specified under section 133 of the Act, read with Companies (Accounting Standards) Rules, 2021 and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2025, its profit/loss and its cash flows for the period ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) 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 ('ICAI') together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

- Ahmedabad Office: Office No. 1020, 10th floor, Shivalik Shilp, Iscon Crossroads, Ahmedabad – 380058, Gujarat India
- Head Office: 105, Roots Tower, Plot No. 7, District Centre Laxmi Nagar, Delhi – 110092
- Handheld: +91 - 9350159266, +91 – 8860390863 | email: sujata@spica.in
- Offices also at: Chandigarh, Hisar and Bathinda



Management's Responsibility for the Financial Statements

The accompanying financial statements have been approved by the Company's Board of Directors.

The Company's Board of Directors are responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with the Companies (Accounting Standard) Rules, 2021.

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 statements 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. Those Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility

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 Standards on Auditing specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism 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 Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements 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 Board of Directors' 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; and
- 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.

For and on behalf of

SSPJ & Co.

Chartered Accountants

Reg. No. 018083N

CA Sujata Kapila

Partner

M. No. 515235

UDIN: 25515235BMUIEY9950

Date: 24th May, 2025

Place: Ahmedabad



ENERGY MISSION MACHINERIES (INDIA) LIMITED
(formerly known as Energy Mission Machineries (India) Private Limited)
CIN: L29100GJ2011PLC063696

Audited Standalone Statement of Profit & Loss for the year ended 31st March 2025

(Rupees in Lakhs)

Particulars	For the half-year ended			For the year ended	
	31st March, 2025	30th September, 2024	31st March, 2024	31st March, 2025	31st March, 2024
1 Revenue from operations	7,799.10	7,250.27	6,907.67	15,049.37	12,628.93
2 Other Income	24.73	21.33	75.15	46.06	93.86
3 Total Income (1+2)	7,823.83	7,271.60	6,982.82	15,095.43	12,722.79
4 Expenses					
Cost of materials consumed	4,362.35	4,201.18	5,210.93	8,563.53	8,402.64
Changes in inventories of finished goods, WIP & stock in trade	524.27	583.33	(846.71)	1,107.60	(262.74)
Employee benefits expense	1,109.45	904.24	721.96	2,013.69	1,473.20
Finance costs	93.67	110.25	151.80	203.92	303.09
Depreciation and amortisation expense	176.57	101.59	106.49	278.16	202.33
Other Expense	633.03	604.81	743.48	1,237.84	1,063.80
Total Expenses	6,899.34	6,505.40	6,087.95	13,404.74	11,182.32
5 Profit / (Loss) before exceptional and extra-ordinary items and tax (3 - 4)	924.49	766.20	894.87	1,690.69	1,540.47
6 Exceptional Items	-	-	-	-	-
7 Profit / (Loss) before extra-ordinary items and tax (5-6)	924.49	766.20	894.87	1,690.69	1,540.47
8 Extraordinary items	-	-	-	-	-
9 Profit Before Tax (7-8)	924.49	766.20	894.87	1,690.69	1,540.47
10 Tax Expense:					
(a) Current tax expense	220.45	202.78	215.90	423.23	388.87
(b) Deferred tax liability / (asset)	12.50	(1.73)	6.07	10.77	54.84
11 Profit / (Loss) from continuing operations (9-10)	691.54	565.15	672.90	1,256.69	1,096.76
12 Profit/(loss) from discontinuing operation	-	-	-	-	-
13 Tax Expense of discontinuing operations	-	-	-	-	-
14 Profit/(loss) from discontinuing operations after tax	-	-	-	-	-
15 Profit/(Loss) for the period (11+14)	691.54	565.15	672.90	1,256.69	1,096.76
Earning per equity share					
(1) Basic	6.11	4.99	8.06	11.10	13.14
(2) Diluted	6.11	4.99	8.06	11.10	13.14

This is the balance sheet referred to in our report of even date.

for S S P J & Co.
Chartered Accountants

FRN: 018083N

C.A. Sojita Kumbhoj

Partner
M. No. 515235

Date: 24/05/2025
UDIN: 25515235BMUEY9950

Place: Ahmedabad



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

Dineshkumar
Shankarlal Chaudhary
Managing Director
DIN: 03297711

Ashokkumar Ramjibhai
Panchal
Whole-time Director
DIN: 03498821

Satishkumar Kanjibhai
Parmar
CFO cum Chairman
DIN: 03297705

Margavi Dilipbhai
Gupta
Company Secretary

(Signatures of Directors and Company Secretary)

ENERGY MISSION MACHINERIES (INDIA) LIMITED
(formerly known as Energy Mission Machineries (India) Private Limited)
CIN: L29100GJ2011PLC063696

Audited Standalone Balance Sheet as at 31st March, 2025

(Rupees in Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
I EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	1,132.65	834.45
(b) Reserves and surplus	7,355.91	2,618.40
2 Non-current liabilities		
(a) Long-Term Borrowings	842.89	600.27
(b) Deferred Tax Liabilities (Net)	26.75	15.99
(c) Long term Provisions	114.50	91.82
3 Current liabilities		
(a) Short Term Borrowings	1,627.25	2,661.88
(b) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises; and	580.75	938.50
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	837.72	1,017.27
(c) Other current liabilities	1,268.60	968.79
(d) Short-term provisions	109.36	302.99
TOTAL LIABILITIES	13,896.38	10,050.36
II ASSETS		
1 Non-current assets		
(a) Plant, Property & Equipment and Intangible Assets		
(i) Plant, Property & Equipment	3,156.40	2,490.75
(ii) Intangible Assets	52.77	18.50
(iii) Capital work-in-progress	704.15	126.54
(b) Non-current investments	200.01	7.70
(c) Long-term Loans and Advances	93.24	93.43
(d) Other Non-Current Assets	39.97	32.19
2 Current assets		
(a) Inventories	6,952.32	6,245.14
(b) Trade receivables	1,700.81	772.10
(c) Cash and cash equivalents	429.42	13.11
(d) Short-term loans and advances	419.09	158.05
(e) Other Current Assets	148.20	92.85
TOTAL ASSETS	13,896.38	10,050.36

This is the balance sheet referred to in our report of even date.

for SSPJ & Co.
Chartered Accountants

FRN: 018083N

CA. Sujata Kapur

Partner
M. No. 515235

Date: 24/05/2025
UDIN: 25515235BMUHEY9950

Place: Ahmedabad

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

Dineshkumar
Shankarlal Chaudhary
Managing Director
DIN: 03297711

Ashokkumar Ramjibhai
Panchal
Whole-time Director
DIN: 03498821

Satishkumar Kanjibhai
Parmar
CFO cum Chairman
DIN: 03297705

Bhargavi Dilipbhai
Gupta
Company Secretary



ENERGY MISSION MACHINERIES (INDIA) LIMITED
(formerly known as Energy Mission Machineries (India) Private Limited)
CIN: L29100GJ2011PLC063696

Audited Standalone Statement of Cash Flow for the year ended 31 March, 2025

(Rupees in Lakhs)

Particulars	For the year ended		For the year ended	
	31st March, 2025		31st March, 2024	
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax		1,690.69		1,540.47
Adjustments for:				
Depreciation and amortisation	278.16		202.33	
Finance costs	203.92		303.09	
Interest income	(31.87)		-	
Net Profit / (Loss)		450.21		505.42
Operating profit / (loss) before working capital changes		2,140.90		2,045.89
Changes in working capital:				
(Increase) / Decrease in Trade Receivables	(928.71)		(412.92)	
(Increase) / Decrease in Inventories	(707.18)		(1,279.48)	
(Increase) / Decrease in Short-Term Loans and Advances	(261.04)		(33.45)	
(Increase) / Decrease in Other Current Assets	(55.35)		(54.10)	
Increase / (Decrease) in Trade Payables	(537.30)		(478.79)	
Increase / (Decrease) in Short-Term Provisions	(193.63)		16.69	
Increase / (Decrease) in Long-Term Provisions	22.68		-	
Increase / (Decrease) in Other Current Liabilities	299.81	(2,360.72)	(48.88)	(2,290.93)
		(219.82)		(245.04)
Cash flow from extraordinary items		-		-
Cash generated from operations		(219.82)		(245.04)
Net income tax (paid) / refunds		(434.00)		(258.50)
Net cash flow from / (used in) operating activities (A)		(653.82)		(503.54)
B. Cash flow from investing activities				
Interest income	31.87		-	
(Increase) / Decrease in Fixed Assets	(1,507.94)		(264.43)	
(Increase) / Decrease in Intangible Asset	(47.75)		(9.43)	
(Increase) / Decrease in Non-Current Investments	(192.31)		(7.70)	
(Increase) / Decrease in Long-Term Loan and Advances	0.19		25.68	
(Increase) / Decrease in Other non-current assets	(7.78)	(1,723.72)	15.38	(240.50)
Net cash flow from / (used in) investing activities (B)		(1,723.72)		(240.50)
C. Cash flow from financing activities				
Issuance of Share Capital	4,115.16		-	
IPO Expenses	(336.14)		-	
Finance Cost	(203.92)		(303.09)	
Increase / (Decrease) in Short-Term Borrowings	(1,034.63)		1,413.20	
Increase / (Decrease) in Long-Term Borrowings	242.62		(356.59)	
Increase / (Decrease) in Deferred Tax (Asset) / Liabilities	10.76	2,793.85	-	753.52
Net cash flow from / (used in) financing activities (C)		2,793.85		753.52
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		416.31		9.48
Cash and cash equivalents at the beginning of the year		13.11		3.63
Cash and cash equivalents at the end of the year		429.42		13.11

This is the balance sheet referred to in our report of even date.

for SSPJ & Co.

Chartered Accountants

FRN: 018083N

CA. Sujata Kapila

Partner

M. No. 515235

Date: 24/05/2025

UDIN: 25515235BMUHFY9950

Place: Ahmedabad

For and on behalf of Board of Directors

ENERGY MISSION MACHINERIES (INDIA) LIMITED

Dineshkumar Shankarlal Chaudhary

Managing Director

DIN: 03297711

Satishkumar Kanjibhai Parmar

CEO cum Chairman

DIN: 03297705

Ashokkumar Ramjibhai Panchal

Whole-time Director

DIN: 03498821

Bhargavi Dilipbhai Gupta

Company Secretary



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

Notes to Audited Standalone financial statements for the half-year ended 31st March, 2025

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 audited standalone financial statements for the half-year ended 31st March, 2025 have been prepared by the company in accordance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
5. The above Audited Standalone Financials results of "M/s ENERGY-MISSION MACHINERIES (INDIA) LIMITED" (the company) for the half-year and year ended on 31st March, 2025 were reviewed by audit committee and were approved and taken record by the board of directors in their meeting.
6. The figures for the half-year ended on 31st March, 2025 are the balancing figures between audited figures in respect of the full financial year and the published first half-year ended 30th September, 2024 of the financial year. Also, the figures for half-year ended 30th September, 2024 have been reviewed.
7. The figures for the half-year ended on 31st March, 2024 are the balancing figures between audited figures in respect of the full financial year and the un-published first half-year ended 30th September, 2023 of the financial year. Also, the figures for half-year ended 30th September, 2023 had not been reviewed and not subjected to audit.
8. During the half-year ended 30th 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



[Handwritten signature]

[Handwritten signature]

[Handwritten signature]



ENERGY-MISSION MACHINERIES (INDIA) LIMITED
(formerly known as Energy-Mission Machineries (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.

9. For raising the money through IPO, the company has incurred total expenditure of Rs. 336.14 Lakhs on account of underwriting fees, market maker fee, advertisement, listing fee etc. The company has adjusted the same against the Security Premium account and no amount has been debited to Statement of Profit & Loss account.
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. The company does not have reportable segment in term of AS-17 'Segment Reporting'.
12. Previous year/period figures have been regrouped/ rearranged / reclassified wherever necessary, to render them comparable with current year/ previous figures.

for **S S P J & Co.**
Chartered Accountants
FRN: 018083N

CA Sujata Kapila
Partner
M. No. :515235

UDIN:
25515235BMUIEY9950
Date: 24/05/2025

Place: Ahmedabad

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

Dinesh S. Chaudhary
Managing Director
DIN: 03297711

Satish K. Parmar
CFO cum Chairman
DIN: 03297705

Ashok R Panchal
Whole-time Director
DIN: 03498821

Bhargavi Gupta
Company Secretary





INDEPENDENT AUDITORS' REPORT

**TO THE BOARD OF DIRECTORS OF
ENERGY-MISSION MACHINERIES (INDIA) LIMITED**
(formerly known as Energy-Mission Machineries (India) Private Limited)

Report on the Audit of Consolidated Financial Statements

Opinion

We have audited the accompanying half-yearly consolidated financial results of **M/s ENERGY-MISSION MACHINERIES (INDIA) LIMITED** (formerly known as Energy-Mission Machineries (India) Private Limited) ("the Company"), which comprise the consolidated Balance Sheet as at 31st March, 2025, the consolidated Statement of Profit and Loss for the half-year ended 31st March, 2025 and consolidated Cash Flow Statements for the year ended 31st March, 2025, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards specified under section 133 of the Act, read with Companies (Accounting Standards) Rules, 2021 and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2025, its profit/loss and its cash flows for the period ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) 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 ('ICAI') together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We

- Ahmedabad Office: Office No. 1020, 10th floor, Shivalik Shilp, Iscon Crossroads, Ahmedabad - 380058, Gujarat India
- Head Office: 105, Roots Tower, Plot No. 7, District Centre Laxmi Nagar, Delhi - 110092
- Handheld: +91 - 9350159266, +91 - 8860390863 | email: sujata@spica.in
- Offices also at: Chandigarh, Hisar and Bathinda



believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the Financial Statements

The accompanying financial statements have been approved by the Company's Board of Directors.

The Company's Board of Directors are responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with the Companies (Accounting Standard) Rules, 2021.

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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

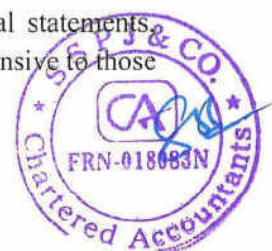
In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or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

Auditor's Responsibility

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 Standards on Auditing specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism 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 Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements 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 Board of Directors' 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; and
- 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.

Other Matters

We did not audit the financial statements of Energy Mission Machineries USA Inc (Wholly owned Subsidiary) whose financial statements reflect total assets of Rs. 28.80 Lakhs as at 31st March, 2025, total revenues of Rs. 180.40 Lakhs for the year ended on that date, as considered in the consolidated financial statements. These financial statements are unaudited and have been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of this subsidiary and our report in terms of sub section (3) of Section 143 of the Act in so far as it relates to the afore-said subsidiary is based solely on such unaudited financial statements. In our opinion and according to the information and explanations given to us by the Management, this financial statements / financial information are not material to the Group.

Our opinion above on the consolidated financial statements, and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matters with respect to our reliance on the financial statements certified by the Management.

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.

For and on behalf of

S S P J & Co.

Chartered Accountants

Reg. No. 018083N



CA Sujata Kapila

Partner

M. No. 515235

UDIN: 25515235BMUIEZ7654

Date: 24th May, 2025

Place: Ahmedabad

ENERGY MISSION MACHINERIES (INDIA) LIMITED
(Formerly known as Energy Mission Machinery (India) Private Limited)
CIN: L29100GJ2011PLC063696

Audited Consolidated Statement of Profit & Loss for the year ended 31st March 2025

(Rupees in Lakhs)

Particulars	For the half-year ended			For the year ended	
	31st March, 2025	30th September, 2024	31st March, 2024	31st March, 2025	31st March, 2024
1 Revenue from operations	7,830.34	7,282.56	6,907.67	15,112.90	12,628.93
2 Other Income	24.73	21.33	75.15	46.06	93.86
3 Total Income (1+2)	7,855.07	7,303.89	6,982.82	15,158.96	12,722.79
4 Expenses					
Cost of materials consumed	4,350.73	4,201.18	5,210.93	8,551.91	8,402.64
Changes in inventories of finished goods, WIP & stock-in-trade	524.27	583.33	(846.71)	1,107.60	(262.74)
Employee benefits expense	1,193.11	936.73	721.96	2,129.84	1,473.20
Finance costs	93.75	110.39	151.80	204.14	303.09
Depreciation and amortisation expense	185.19	101.59	106.49	286.78	202.33
Other Expense	648.06	604.95	743.48	1,253.01	1,063.80
Total Expenses	6,995.11	6,538.17	6,087.95	13,533.28	11,182.32
5 Profit / (Loss) before exceptional and extra-ordinary items and tax (3 - 4)	859.96	765.72	894.87	1,625.68	1,540.47
6 Exceptional Items	-	-	-	-	-
7 Profit / (Loss) before extra-ordinary items and tax (5-6)	859.96	765.72	894.87	1,625.68	1,540.47
8 Extraordinary items	-	-	-	-	-
9 Profit Before Tax (7-8)	859.96	765.72	894.87	1,625.68	1,540.47
10 Tax Expense:					
(a) Current tax expense	226.54	202.66	215.90	429.20	388.87
(b) Deferred tax liability / (asset)	(2.22)	(1.73)	6.07	10.49	54.84
11 Profit / (Loss) from continuing operations (9-10)	621.21	564.78	672.90	1,185.99	1,096.76
12 Profit/(loss) from discontinuing operation	-	-	-	-	-
13 Tax Expense of discontinuing operations	-	-	-	-	-
14 Profit/(loss) from discontinuing operations after tax	-	-	-	-	-
15 Profit/(Loss) for the period (11+14)	621.21	564.78	672.90	1,185.99	1,096.76
Earning per equity share					
(1) Basic	5.48	4.99	8.00	10.47	13.14
(2) Diluted	5.48	4.99	8.00	10.47	13.14

This is the balance sheet referred to in our report of even date.

for S S P J & Co.
Chartered Accountants

FRN: 018083N

CA: Sujata Kapila

Partner

M. No. 515235

Date: 24/05/2025

U.DIN: 25515235BMU1E27654

Place: Ahmedabad



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

Dineshkumar
Shankarlal Chaudhary
Managing Director
DIN: 03297711

Ashokkumar Ramjibhai
Panchal
Whole-time Director
DIN: 03498821



Satishkumar Kanjibhai
Parmar
DPO cum Chairman
DIN: 03297705

Itargavi Dilipbhai
Gupta
Company Secretary

(Signatures of Directors and Company Secretary)

ENERGY MISSION MACHINERIES (INDIA) LIMITED
(formerly known as Energy Mission Machineries (India) Private Limited)
CIN: L29100GJ2011PLC063696

Audited Consolidated Balance Sheet as at 31st March, 2025

(Rupees in Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
I EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	1,132.65	834.45
(b) Reserves and surplus	7,285.21	2,618.40
2 Non-current liabilities		
(a) Long-Term Borrowings	870.78	600.27
(b) Deferred Tax Liabilities (Net)	26.48	15.99
(c) Long term Provisions	114.50	91.82
3 Current liabilities		
(a) Short Term Borrowings	1,627.25	2,661.88
(b) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises; and	580.75	938.50
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	895.26	1,017.27
(c) Other current liabilities	1,242.68	968.79
(d) Short-term provisions	115.49	302.99
TOTAL LIABILITIES	13,891.05	10,050.36
II ASSETS		
1 Non-current assets		
(a) Plant, Property & Equipment and Intangible Assets		
(i) Plant, Property & Equipment	3,247.04	2,490.75
(ii) Intangible Assets	52.77	18.50
(iii) Capital work-in-progress	704.15	126.54
(b) Non-current investments	-	-
(c) Long-term Loans and Advances	93.24	93.43
(d) Other Non-Current Assets	40.97	32.19
2 Current assets		
(a) Inventories	6,991.20	6,245.14
(b) Trade receivables	1,682.67	772.10
(c) Cash and cash equivalents	442.47	20.81
(d) Short-term loans and advances	473.91	158.05
(e) Other Current Assets	162.63	92.85
TOTAL ASSETS	13,891.05	10,050.36

This is the balance sheet referred to in our report of even date.

for S S P J & Co.
Chartered Accountants

FRN: 018083N

CA. Sujata Kapila

Partner
M. No. 515235

Date: 24/05/2025
UDIN: 25515235BMUUEZ7654

Place: Ahmedabad

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

Dineshkumar
Shankarlal Chaudhary
Managing Director
DIN: 03297711

Satishkumar Kanjibhai
Parmar
CFO cum Chairman
DIN: 03297705

Ashokkumar Ramjibhai
Panchal
Whole-time Director
DIN: 03498821

Bhargavi Dilipbhai
Gupta
Company Secretary



ENERGY MISSION MACHINERIES (INDIA) LIMITED
(formerly known as Energy Mission Machineries (India) Private Limited)
CIN: L29100GJ2011PLC063696

Audited Consolidated Statement of Cash Flow for the year ended 31 March, 2025

(Rupees in Lakhs)

Particulars	For the year ended		For the year ended	
	31st March, 2025		31st March, 2024	
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax		1,625.68		1,540.47
Adjustments for:				
Depreciation and amortisation	286.78		202.33	
Finance costs	204.14		303.09	
Interest income	(31.87)		-	
Net Profit / (Loss)		459.05		505.42
Operating profit / (loss) before working capital changes		2,084.73		2,045.89
Changes in working capital:				
(Increase)/ Decrease in Trade Receivables	(910.57)		(412.92)	
(Increase)/ Decrease in Inventories	(746.06)		(1,279.48)	
(Increase)/ Decrease in Short-Term Loans and Advances	(315.86)		(33.45)	
(Increase)/ Decrease in Other Current Assets	(69.78)		(54.10)	
Increase/ (Decrease) in Trade Payables	(479.76)		(478.79)	
Increase/ (Decrease) in Short-Term Provisions	(187.50)		16.69	
Increase/ (Decrease) in Long-Term Provisions	22.68		-	
Increase/ (Decrease) in Other Current Liabilities	273.89	(2,412.96)	(48.88)	(2,290.93)
		(328.23)		(245.04)
Cash flow from extraordinary items				
Cash generated from operations		(328.23)		(245.04)
Net income tax (paid) / refunds		(439.69)		(258.50)
Net cash flow from / (used in) operating activities (A)		(767.92)		(503.54)
B. Cash flow from investing activities				
Interest income	31.87		-	
(Increase)/ Decrease in Fixed Assets	(1,607.20)		(264.43)	
(Increase)/ Decrease in Intangible Asset	(47.75)		(9.43)	
(Increase)/ Decrease in Non-Current Investments	-		-	
(Increase)/ Decrease in Long-Term Loan and Advances	0.19		25.68	
(Increase)/ Decrease in Other non-current assets	(8.78)	(1,631.67)	15.38	(232.80)
Net cash flow from / (used in) investing activities (B)		(1,631.67)		(232.80)
C. Cash flow from financing activities				
Issuance of Share Capital	4,115.16		-	
IPO Expenses	(336.14)		-	
Finance Cost	(204.14)		(303.09)	
Increase/ (Decrease) in Short-Term Borrowings	(1,034.63)		1,413.20	
Increase/ (Decrease) in Long-Term Borrowings	270.51		(356.59)	
Increase/ (Decrease) in Deferred Tax (Asset)/ Liabilities	10.49	2,821.25	-	753.52
Net cash flow from / (used in) financing activities (C)		2,821.25		753.52
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		421.66		17.18
Cash and cash equivalents at the beginning of the year		20.81		3.63
Cash and cash equivalents at the end of the year		442.47		20.81

Notes:

- (i) The Cash Flow Statement reflects the combined cash flows pertaining to continuing and discounting operations.
(ii) These earmarked account balances with banks can be utilised only for the specific identified purposes.

This is the balance sheet referred to in our report of even date.

for S S P J & Co.

Chartered Accountants
FRN: 018083N

CA. Sujata Kapadia
Partner
M. No. 515235

Date: 24/05/2025
UDIN: 25515235BMUTZ77654

Place: Ahmedabad



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

Dineshkumar Shankarlal Chaudhary
Dineshkumar Shankarlal Chaudhary
Managing Director
DIN: 03297711

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

Ashokkumar Ramjibhai Panchal
Ashokkumar Ramjibhai Panchal
Whole-time Director
DIN: 03498821
Bhargavi Dilipbhai Gupta
Bhargavi Dilipbhai Gupta
Company Secretary



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

Notes to Audited Consolidated financial statements for the half-year ended 31st March, 2025

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	
	31 st March, 2025	30th September, 2024	31 st March, 2024	31 st March, 2025	31 st March, 2024
EM Press Form Solutions Private Limited*	100%	100%	100%	100%	100%
Energy Mission Machineries Inc (USA) [#]	100%	100%	NA	100%	NA

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

[#]Energy Mission Machineries Inc (USA) was incorporated on January 18th, 2024. However, the company is yet to make the capital contribution against the subscribed share capital of USD 15.

3. 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.
4. 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.
5. The audited consolidated financial statements for the half-year ended 31st March, 2025 have been prepared by the company in accordance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
6. The above Audited Consolidated Financials results of "M/s ENERGY-MISSION MACHINERIES (INDIA) LIMITED" (the company) for the half-year and year ended on 31st March, 2025 were reviewed by audit committee and were approved and taken record by the board of directors in their meeting.



Shree Narayan
Ramesh
Shree



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

7. The figures for the half-year ended on 31st March, 2025 are the balancing figures between audited figures in respect of the full financial year and the published first half-year ended 30th September, 2024 of the financial year. Also, the figures for half-year ended 30th September, 2024 have been reviewed.
8. The figures for the half-year ended on 31st March, 2024 are the balancing figures between audited figures in respect of the full financial year and the un-published first half-year ended 30th September, 2023 of the financial year. Also, the figures for half-year ended 30th September, 2023 had not been reviewed and not subjected to audit.
9. During the half-year ended 30th 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.
10. For raising the money through IPO, the company has incurred total expenditure of Rs. 336.14 Lakhs on account of underwriting fees, market maker fee, advertisement, listing fee etc. The company has adjusted the same against the Security Premium account and no amount has been debited to Statement of Profit & Loss account.
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. The company does not have reportable segment in term of AS-17 'Segment Reporting'.
13. Previous year/period figures have been regrouped/ rearranged / reclassified wherever necessary, to render them comparable with current year/ previous figures.

for S S P J & Co.
Chartered Accountants
FRN: 018083N



CA Sujata Kapila
Partner
M. No. :515235

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

Dinesh S. Chaudhary
Managing Director
DIN: 03297711

Ashok R Panchal
Whole-time Director
DIN: 03498821

UDIN:
25515235BMUIEZ7654
Date: 24/05/2025

Satish K. Parmar
CFO cum Chairman
DIN: 03297705

Bhargavi Gupta
Company Secretary

Place: Ahmedabad





INDEPENDENT AUDITORS' REPORT

**TO THE BOARD OF DIRECTORS OF
ENERGY-MISSION MACHINERIES (INDIA) LIMITED**
(formerly known as Energy-Mission Machineries (India) Private Limited)

Report on the Audit of Consolidated Financial Statements

Opinion

We have audited the accompanying half-yearly consolidated financial results of **M/s ENERGY-MISSION MACHINERIES (INDIA) LIMITED** (formerly known as Energy-Mission Machineries (India) Private Limited) ("the Company"), which comprise the consolidated Balance Sheet as at 31st March, 2025, the consolidated Statement of Profit and Loss for the half-year ended 31st March, 2025 and consolidated Cash Flow Statements for the year ended 31st March, 2025, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards specified under section 133 of the Act, read with Companies (Accounting Standards) Rules, 2021 and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2025, its profit/loss and its cash flows for the period ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) 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 ('ICAI') together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We

- Ahmedabad Office: Office No. 1020, 10th floor, Shivalik Shilp, Iscon Crossroads, Ahmedabad – 380058, Gujarat India
- Head Office: 105, Roots Tower, Plot No. 7, District Centre Laxmi Nagar, Delhi – 110092
- Handheld: +91 - 9350159266, +91 – 8860390863 | email: sujata@spica.in
- Offices also at: Chandigarh, Hisar and Bathinda



believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the Financial Statements

The accompanying financial statements have been approved by the Company's Board of Directors.

The Company's Board of Directors are responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with the Companies (Accounting Standard) Rules, 2021.

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 statements 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. Those Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility

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 Standards on Auditing specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism 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 Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements 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 Board of Directors' 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; and
- 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.

Other Matters

We did not audit the financial statements of Energy Mission Machineries USA Inc (Wholly owned Subsidiary) whose financial statements reflect total assets of Rs. 28.80 Lakhs as at 31st March, 2025, total revenues of Rs. 180.40 Lakhs for the year ended on that date, as considered in the consolidated financial statements. These financial statements are unaudited and have been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of this subsidiary and our report in terms of sub section (3) of Section 143 of the Act in so far as it relates to the afore-said subsidiary is based solely on such unaudited financial statements. In our opinion and according to the information and explanations given to us by the Management, this financial statements / financial information are not material to the Group.

Our opinion above on the consolidated financial statements, and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matters with respect to our reliance on the financial statements certified by the Management.

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.

For and on behalf of

S S P J & Co.

Chartered Accountants

Reg. No. 018083N



CA Sujata Kapila

Partner

M. No. 515235

UDIN: 25515235BMUIEZ7654

Date: 24th May, 2025

Place: Ahmedabad

ENERGY MISSION MACHINERIES (INDIA) LIMITED
(formerly known as Energy Mission Machineries (India) Private Limited)
CIN: L29100GJ2011PLC063696

Audited Consolidated Statement of Profit & Loss for the year ended 31st March 2025

(Rupees in Lakhs)

Particulars	For the half-year ended			For the year ended	
	31st March, 2025	30th September, 2024	31st March, 2024	31st March, 2025	31st March, 2024
1 Revenue from operations	7,830.34	7,282.56	6,907.67	15,112.90	12,628.93
2 Other Income	24.73	21.33	73.15	46.06	93.86
3 Total Income (1+2)	7,855.07	7,303.89	6,982.82	15,158.96	12,722.79
4 Expenses					
Cost of materials consumed	4,350.73	4,201.18	5,210.93	8,551.91	8,402.64
Changes in inventories of finished goods, WIP & stock-in-trade	524.27	583.33	(846.71)	1,107.60	(262.74)
Employee benefits expense	1,193.11	936.73	721.96	2,129.84	1,473.20
Finance costs	93.75	110.39	151.80	204.14	303.09
Depreciation and amortisation expense	185.19	101.59	106.49	286.78	202.33
Other Expense	648.06	604.95	743.48	1,253.01	1,063.80
Total Expenses	6,995.11	6,538.17	6,087.95	13,533.28	11,182.32
5 Profit / (Loss) before exceptional and extra-ordinary items and tax (3 - 4)	859.96	765.72	894.87	1,625.68	1,540.47
6 Exceptional Items	-	-	-	-	-
7 Profit / (Loss) before extra-ordinary items and tax (5-6)	859.96	765.72	894.87	1,625.68	1,540.47
8 Extraordinary items	-	-	-	-	-
9 Profit Before Tax (7-8)	859.96	765.72	894.87	1,625.68	1,540.47
10 Tax Expense:					
(a) Current tax expense	226.54	202.66	215.90	429.20	388.87
(b) Deferred tax liability / (asset)	12.22	(1.73)	6.07	10.49	54.84
11 Profit / (Loss) from continuing operations (9-10)	621.21	564.78	672.90	1,185.99	1,096.76
12 Profit/(loss) from discontinuing operation	-	-	-	-	-
13 Tax expense of discontinuing operations	-	-	-	-	-
14 Profit/(loss) from discontinuing operations after tax	-	-	-	-	-
15 Profit/(Loss) for the period (11+14)	621.21	564.78	672.90	1,185.99	1,096.76
Earning per equity share					
(1) Basic	5.48	4.99	8.06	10.47	13.14
(2) Diluted	5.48	4.99	8.06	10.47	13.14

This is the balance sheet referred to in our report of even date.

for S S P J & Co.
Chartered Accountants

FRN: 018083N

CA: Supra Kapila

Partner
M. No. 515235

Date: 24/05/2025
UDIN: 25513235BMU1E27634

Place: Ahmedabad



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

Dineshkumar
Shankarlal Chaudhary
Managing Director
DIN: 03297711

Ashokkumar Ramjibhai
Panchal
Whole-time Director
DIN: 03498821



Satishkumar Kanjibhai
Parmar
CFO cum Chairman
DIN: 03297705

Bhargavi Dilipbhai
Gupta
Company Secretary

ENERGY MISSION MACHINERIES (INDIA) LIMITED
(formerly known as Energy Mission Machineries (India) Private Limited)
CIN: L29100GJ2011PLC063696

Audited Consolidated Balance Sheet as at 31st March, 2025

(Rupees in Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
I EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	1,132.65	834.45
(b) Reserves and surplus	7,285.21	2,618.40
2 Non-current liabilities		
(a) Long-Term Borrowings	870.78	600.27
(b) Deferred Tax Liabilities (Net)	26.48	15.99
(c) Long term Provisions	114.50	91.82
3 Current liabilities		
(a) Short Term Borrowings	1,627.25	2,661.88
(b) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises; and	580.75	938.50
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	895.26	1,017.27
(c) Other current liabilities	1,242.68	968.79
(d) Short-term provisions	115.49	302.99
TOTAL LIABILITIES	13,891.05	10,050.36
II ASSETS		
1 Non-current assets		
(a) Plant, Property & Equipment and Intangible Assets		
(i) Plant, Property & Equipment	3,247.04	2,490.75
(ii) Intangible Assets	52.77	18.50
(iii) Capital work-in-progress	704.15	126.54
(b) Non-current investments	-	-
(c) Long-term Loans and Advances	93.24	93.43
(d) Other Non-Current Assets	40.97	32.19
2 Current assets		
(a) Inventories	6,991.20	6,245.14
(b) Trade receivables	1,682.67	772.10
(c) Cash and cash equivalents	442.47	20.81
(d) Short-term loans and advances	473.91	158.05
(e) Other Current Assets	162.63	92.85
TOTAL ASSETS	13,891.05	10,050.36

This is the balance sheet referred to in our report of even date.

for S S P J & Co.
Chartered Accountants

FRN: 018083N

CA. Sujata Kapila

Partner
M. No. 515235

Date: 24/05/2025
UDIN: 25515235BMUII:Z7654

Place: Ahmedabad

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

Dineshkumar
Shankarlal Chaudhary
Managing Director
DIN: 03297711

Satishkumar Kanjibhai
Parmar
CFO cum Chairman
DIN: 03297705

Ashokkumar Ramjibhai
Panchal
Whole-time Director
DIN: 03498821

Bhargavi Dhanubhai
Gupta
Company Secretary



ENERGY MISSION MACHINERIES (INDIA) LIMITED
(formerly known as Energy Mission Machineries (India) Private Limited)
CIN: L29100GJ2011PLC063696

Audited Consolidated Statement of Cash Flow for the year ended 31 March, 2025

Particulars	For the year ended		For the year ended	
	31st March, 2025		31st March, 2024	
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax		1,625.68		1,540.47
Adjustments for:				
Depreciation and amortisation	286.78		202.33	
Finance costs	204.14		303.09	
Interest income	(31.87)		-	
Net Profit / (Loss)		459.05		505.42
Operating profit / (loss) before working capital changes		2,084.73		2,045.89
Changes in working capital:				
(Increase) / Decrease in Trade Receivables	(910.57)		(412.92)	
(Increase) / Decrease in Inventories	(746.06)		(1,279.48)	
(Increase) / Decrease in Short-Term Loans and Advances	(315.86)		(33.45)	
(Increase) / Decrease in Other Current Assets	(69.78)		(54.10)	
Increase / (Decrease) in Trade Payables	(479.76)		(478.79)	
Increase / (Decrease) in Short Term Provisions	(187.50)		16.69	
Increase / (Decrease) in Long Term Provisions	22.68		-	
Increase / (Decrease) in Other Current Liabilities	273.89	(2,412.96)	(48.88)	(2,290.93)
		(328.23)		(245.04)
Cash flow from extraordinary items		-		-
Cash generated from operations		(328.23)		(245.04)
Net income tax (paid) / refunds		(439.69)		(258.50)
Net cash flow from / (used in) operating activities (A)		(767.92)		(503.54)
B. Cash flow from investing activities				
Interest income	31.87		-	
(Increase) / Decrease in Fixed Assets	(1,607.20)		(264.43)	
(Increase) / Decrease in Intangible Asset	(47.75)		(9.43)	
(Increase) / Decrease in Non-Current Investments	-		-	
(Increase) / Decrease in Long-Term Loan and Advances	0.19		25.68	
(Increase) / Decrease in Other non-current assets	(8.78)	(1,631.67)	15.38	(232.80)
Net cash flow from / (used in) investing activities (B)		(1,631.67)		(232.80)
C. Cash flow from financing activities				
Issuance of Share Capital	4,115.16		-	
IPO Expenses	(336.14)		-	
Finance Cost	(204.14)		(303.09)	
Increase / (Decrease) in Short-Term Borrowings	(1,034.63)		1,413.20	
Increase / (Decrease) in Long-Term Borrowings	270.51		(356.59)	
Increase / (Decrease) in Deferred Tax (Asset) / Liabilities	10.49	2,821.25	-	753.52
Net cash flow from / (used in) financing activities (C)		2,821.25		753.52
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		421.66		17.18
Cash and cash equivalents at the beginning of the year		20.81		3.63
Cash and cash equivalents at the end of the year		442.47		20.81

Notes:

- (i) The Cash Flow Statement reflects the combined cash flows pertaining to continuing and discounting operations.
(ii) These earmarked account balances with banks can be utilised only for the specific identified purposes.

This is the balance sheet referred to in our report of even date.

for S S P J & Co.

Chartered Accountants
FRN: 018083N

CA. Sujata Kapila
Partner
M. No. 515235

Date: 24/05/2025
UDIN: 25515235BMUEZ7654

Place: Ahmedabad



For and on behalf of Board of Directors

ENERGY MISSION MACHINERIES (INDIA) LIMITED

Dineshkumar Shankarlal Chaudhary
Managing Director
DIN: 03297711

Satishkumar Kanjibhai Parmar
CFO cum Chairman
DIN: 03297705

(Signature of Dineshkumar Shankarlal Chaudhary)

(Signature of Satishkumar Kanjibhai Parmar)

Ashokkumar Ramjibhai Panchal
Whole-time Director
DIN: 03498821

Bhargavi Dilipbhai Gupta
Company Secretary

(Signature of Ashokkumar Ramjibhai Panchal)

(Signature of Bhargavi Dilipbhai Gupta)



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

Notes to Audited Consolidated financial statements for the half-year ended 31st March, 2025

- 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.
- 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		
	31 st March, 2025	30th September, 2024	31 st March, 2024	31 st March, 2025	31st March, 2024	
EM Press Form Solutions Private Limited*	100%	100%	100%	100%	100%	
Energy Mission Machinerries Inc (USA) [#]	100%	100%	NA	100%	NA	

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

[#]Energy Mission Machinerries Inc (USA) was incorporated on January 18th, 2024. However, the company is yet to make the capital contribution against the subscribed 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 audited consolidated financial statements for the half-year ended 31st March, 2025 have been prepared by the company in accordance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- The above Audited Consolidated Financials results of "M/s ENERGY-MISSION MACHINERIES (INDIA) LIMITED" (the company) for the half-year and year ended on 31st March, 2025 were reviewed by audit committee and were approved and taken record by the board of directors in their meeting.



[Handwritten signature]

[Handwritten signature]

[Handwritten signature]



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

7. The figures for the half-year ended on 31st March, 2025 are the balancing figures between audited figures in respect of the full financial year and the published first half-year ended 30th September, 2024 of the financial year. Also, the figures for half-year ended 30th September, 2024 have been reviewed.
8. The figures for the half-year ended on 31st March, 2024 are the balancing figures between audited figures in respect of the full financial year and the un-published first half-year ended 30th September, 2023 of the financial year. Also, the figures for half-year ended 30th September, 2023 had not been reviewed and not subjected to audit.
9. During the half-year ended 30th 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.
10. For raising the money through IPO, the company has incurred total expenditure of Rs. 336.14 Lakhs on account of underwriting fees, market maker fee, advertisement, listing fee etc. The company has adjusted the same against the Security Premium account and no amount has been debited to Statement of Profit & Loss account.
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. The company does not have reportable segment in term of AS-17 'Segment Reporting'.
13. Previous year/period figures have been regrouped/ rearranged / reclassified wherever necessary, to render them comparable with current year/ previous figures.


for S S P J & Co.
Chartered Accountants
FRN: 018083N



CA Sujata Kapila
Partner
M. No. :515235

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


Dinesh S. Chaudhary
Managing Director
DIN: 03297711


Ashok R Panchal
Whole-time Director
DIN: 03498821

UDIN:
25515235BMUIEZ7654
Date: 24/05/2025

Place: Ahmedabad


Satish K. Parmar
CFO cum Chairman
DIN: 03297705

Bhargavi Gupta
Company Secretary





ENERGYMISSION
MACHINERIES (INDIA) LTD.

CIN: L29100GJ2011PLC063696

STATEMENT OF DEVIATION / VARIATION IN UTILISATION OF FUNDS RAISED THROUGH INITIAL PUBLIC OFFER, FOR THE HALF YEAR ENDED MARCH 31ST 2025.

Name of listed entity	Energy-Mission Machineries (India) Limited
Mode of Fund Raising	Public issue/ Right Issue/Preferential Issue/ QIP(Qualified Institutional Placement)
Date of Raising Funds	Issue Open Date: 09 th May, 2024 Issue Close Date: 13 th May, 2024 Allotment Date: 14 th May, 2024
Amount Raised (in Rs. Crores)	Fresh Issue of Rs. 41.15 Crores
Report filed for Quarter ended /Half Year Ended	31-03-2025
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	Not Applicable
Is there a Deviation / Variation in use of funds raised?	No
If Yes, whether the same is pursuant to change in terms of a contract or object, which was approved by the shareholders	Not Applicable
If yes Date of Shareholder Approval	Not Applicable
Explanation for the Deviation/Variation	Not Applicable
Comments of Audit Committee after review	Nil
Comments of Auditor, if any	Not Applicable



ENERGYMISSION

MACHINERIES (INDIA) LTD.

CIN: L29100GJ2011PLC063696

Objects for which funds have been raised and where there has been a deviation, in the following table

Original Object	Modified Object, if any	Original Allocation	Modified Allocation, if Any	Fund Utilized	Unutilized Amount	Amount of Deviation /variation for the quarter according to applicable object	Remark if any
Funding of capital expenditure towards civil construction work at existing manufacturing unit located at Sanand, District Ahmedabad, Gujarat	NA	Rs.686.40 Lakhs	NA	Rs. 374.75 Lakhs	Rs. 311.65 Lakhs	NA	NIL
Funding of capital expenditure towards installation of new plant & machineries	NA	Rs.742.93 Lakhs	NA	Rs.679.02 Lakhs	Rs. 63.91 Lakhs	NA	NIL



ENERGYMISSION

MACHINERIES (INDIA) LTD.

CIN: L29100GJ2011PLC063696

To meet working capital requirements	NA	Rs.1,500.00 Lakhs	NA	Rs. 1,498.68 Lakhs	Rs. 1.33 Lakhs	NA	NIL
General Corporate Purpose	NA	Rs. 858.92 Lakhs	NA	Rs.858.92 Lakhs	-	NA	NIL
Issue Related expenses in relation to the Issue	NA	Rs. 326.91 Lakhs	NA	Rs.326.91 Lakhs	-	NA	NIL

Deviation or variation could mean:

- (a) Deviation in the objects or purposes for which the funds have been raised or
- (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
- (c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc.

For Energy-Mission Machineries (India) Limited

SATISHKUMAR
KANJIJBHAI PARMAR

Digitally signed by SATISHKUMAR
KANJIJBHAI PARMAR
Date: 2025.06.27 12:27:25 +05'30'

Satishkumar Kanjibhai Parmar
Chief Financial Officer & Director

**S S P J & Co.***(Formerly Sandeep Pawan Jain & Associates)***CHARTERED ACCOUNTANTS***(Peer Reviewed Firm)*

Firm Registration No. 018083N

We, M/s. S S P J & Co., Chartered Accountants, as requested by **ENERGY-MISSION MACHINERIES (INDIA) LIMITED** (formerly known as *Energy-Mission Machineries (India) Private Limited*) (CIN: L29100GJ2011PLC063696) certify the object wise utilization of the issue proceeds for the purpose of submission to National Stock Exchange Limited.

Based on the relevant documents provided and according to information and explanation given to us we hereby certify that actual utilization of issue proceeds is as under: -

Sr. No.	Object as disclosed in the Placement Document	Amount disclosed in the Placement Document	Actual utilized amount	Unutilized amount	Remarks
1.	Funding of capital expenditure towards civil construction work at existing manufacturing unit located at Sanand, District Ahmedabad, Gujarat	Rs. 686.40 Lakhs	Rs. 374.75 Lakhs	Rs. 311.65 Lakhs	NIL
2.	Funding of capital expenditure towards installation of new plant & machineries	Rs. 742.93 Lakhs	Rs. 679.02 Lakhs	Rs. 63.91 Lakhs	NIL
3.	To meet working capital requirements	Rs. 1500 Lakhs	Rs. 1498.68 Lakhs	Rs. 1.33 Lakhs	NIL
4.	General Corporate Purpose	Rs. 858.92 Lakhs	Rs. 858.92 Lakhs	Nil	Nil
5.	Issue Expenses	Rs. 326.91 Lakhs	Rs. 326.91 Lakhs	Nil	Nil

This certificate is issued solely at the request of the company for the purpose of National Stock Exchange. This certificate may not be useful for any other purpose. M/s. S S P J & Co., shall not be liable to the company or to any other concerned for any claims, liabilities or expenses related to this assignment, except to the extent of fees relating to this assignment.

For and on behalf of

S S P J & Co.

Chartered Accountants

Reg. No. 018083N

CA Sujata Kapadia

Partner

M. No. 515235

UDIN: 25515235BMUIFA9948

Date: 24.05.2025

Place: Ahmedabad

Ahmedabad Office: Office no.1020, 10th floor, Shivalik Shilp, Iscon Crossroads, Ahmedabad-380058, Gujarat, India.

Head Office: 105, Roots Tower, Plot No. 7, Laxmi Nagar District Centre, Laxmi Nagar, Delhi-110092, India

Handheld: +91-9350159266, +91- 8860390863 | email: sujata@spjca.in | Web: www.spjca.in

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