



**ENERGYMISSION**  
MACHINERIES (INDIA) LTD.

**CIN: L29100GJ2011PLC063696**

**Date: 26/05/2026**

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 26<sup>th</sup> May, 2026 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, 26<sup>th</sup> May, 2026 at 04:30 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 31<sup>st</sup> March, 2026;
2. Considered, Approved and Taken on record the approved Audited Standalone Financial Results of the Company for the Financial Year ended on 31<sup>st</sup> March, 2026;
3. Considered, Approved and Taken on record the approved Audited Consolidated Financial Results of the Company for the Half year ended on 31<sup>st</sup> March, 2026;
4. Considered, Approved and Taken on record the approved Audited Consolidated Financial Results of the Company for the Financial year ended on 31<sup>st</sup> March, 2026;
5. Considered and approved Related Party Transactions of the Company.

The meeting of the Board of Directors commenced at 04:30 P.M and concluded at 5:15 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**

**Satish Parmar**  
**DIN: 03297705**  
**CFO & Director**



**ENERGYMISSION**  
MACHINERIES (INDIA) LTD.

**CIN: L29100GJ2011PLC063696**

**Date: 26/05/2026**

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, 2026 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, 2026;
2. Statement of Audited Assets and Liabilities for the year ended as at March 31, 2026;
3. Cash Flow Statement for the year ended as at March 31, 2026;
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**

**Satish Parmar**  
**DIN: 03297705**  
**CFO & Director**



**ENERGYMISSION**  
MACHINERIES (INDIA) LTD.

**CIN: L29100GJ2011PLC063696**

**Date: 26/05/2026**

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, 2026.

You are requested to take the same on records.

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

**Satish Parmar**  
**DIN: 03297705**  
**CFO & Director**



**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 31<sup>st</sup> March, 2026, the standalone Statement of Profit and Loss for the half-year ended 31<sup>st</sup> March, 2026 and standalone Cash Flow Statements for the year ended 31<sup>st</sup> March, 2026, 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 31<sup>st</sup> March 2026, 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.

### **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: 265152352NWVSX5948

Date: 26.05.2026

Place: Ahmedabad

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

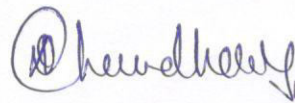
Audited Standalone Statement of Profit & Loss for the year ended 31st March 2026

(Rupees in Lakhs)

Particulars	For the half-year ended			For the year ended	
	31st March, 2026	30th September, 2025	31st March, 2025	31st March, 2026	31st March, 2025
1 Revenue from operations	8,372.96	7,534.73	7,799.10	15,907.69	15,049.37
2 Other Income	26.64	37.55	24.73	64.19	46.06
3 <b>Total Income (1+2)</b>	<b>8,399.61</b>	<b>7,572.28</b>	<b>7,823.83</b>	<b>15,971.89</b>	<b>15,095.43</b>
4 <b>Expenses</b>					
Cost of materials consumed	6,298.65	4,308.85	4,362.35	10,607.50	8,563.53
Changes in inventories of finished goods, WIP & stock-in trade	(932.35)	491.05	524.27	(441.30)	1,107.60
Employee benefits expense	1,206.76	1,040.77	1,109.45	2,247.53	2,013.69
Finance costs	143.20	116.73	93.67	259.93	203.92
Depreciation and amortisation expense	210.38	169.85	176.57	380.23	278.16
Other Expense	805.41	555.71	633.03	1,361.12	1,237.84
<b>Total Expenses</b>	<b>7,732.06</b>	<b>6,682.96</b>	<b>6,899.34</b>	<b>14,415.02</b>	<b>13,404.74</b>
5 <b>Profit / (Loss) before exceptional and extra-ordinary items and tax (3 - 4)</b>	<b>667.55</b>	<b>889.32</b>	<b>924.49</b>	<b>1,556.87</b>	<b>1,690.69</b>
6 Exceptional Items	-	-	-	-	-
7 <b>Profit / (Loss) before extra-ordinary items and tax (5-6)</b>	<b>667.55</b>	<b>889.32</b>	<b>924.49</b>	<b>1,556.87</b>	<b>1,690.69</b>
8 Extraordinary items	-	-	-	-	-
9 <b>Profit Before Tax (7-8)</b>	<b>667.55</b>	<b>889.32</b>	<b>924.49</b>	<b>1,556.87</b>	<b>1,690.69</b>
10 <b>Tax Expense:</b>					
(a) Current tax expense	160.56	239.02	220.45	399.58	423.23
(b) Tax expense - Prior Period	63.79	-	-	63.79	-
(c) Deferred tax liability / (asset)	(12.75)	(9.44)	12.50	(22.19)	10.77
11 <b>Profit / (Loss) from continuing operations (9-10)</b>	<b>455.96</b>	<b>659.74</b>	<b>691.54</b>	<b>1,115.70</b>	<b>1,256.69</b>
12 <b>Profit/(loss) from discontinuing operation</b>	-	-	-	-	-
13 Tax Expense of discontinuing operations	-	-	-	-	-
14 <b>Profit/(loss) from discontinuing operations after tax</b>	-	-	-	-	-
15 <b>Profit/(Loss) for the period (11+14)</b>	<b>455.96</b>	<b>659.74</b>	<b>691.54</b>	<b>1,115.70</b>	<b>1,256.69</b>
<b>Earning per equity share</b>					
(1) Basic	4.03	5.82	6.11	9.85	11.10
(2) Diluted	4.03	5.82	6.11	9.85	11.10

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

For, ENERGY MISSION MACHINERIES (INDIA) LIMITED

  
DIRECTOR

Dineshkumar Shankarlal Chaudhary  
Managing Director  
DIN: 03297711

Date: 26.05.2026  
Place: Ahmedabad

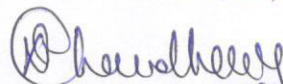
**ENERGY MISSION MACHINERIES (INDIA) LIMITED**  
(formerly known as Energy Mission Machinerics (India) Private Limited)  
CIN: L29100GJ2011PLC063696

Audited Standalone Balance Sheet as at 31st March, 2026

(Rupees in Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
<b>I EQUITY AND LIABILITIES</b>		
<b>1 Shareholders' funds</b>		
(a) Share capital	1,132.65	1,132.65
(b) Reserves and surplus	8,471.61	7,355.91
<b>2 Non-current liabilities</b>		
(a) Long-Term Borrowings	780.92	842.89
(b) Deferred Tax Liabilities (Net)	4.56	26.75
(c) Long term Provisions	148.92	114.50
<b>3 Current liabilities</b>		
(a) Short Term Borrowings	2,190.22	1,627.25
(b) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises; and	389.76	580.75
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	743.54	837.72
(c) Other current liabilities	1,240.29	1,268.60
(d) Short-term provisions	267.57	109.36
<b>TOTAL LIABILITIES</b>	<b>15,370.05</b>	<b>13,896.38</b>
<b>II ASSETS</b>		
<b>1 Non-current assets</b>		
(a) Plant, Property & Equipment and Intangible Assets		
(i) Plant, Property & Equipment	3,462.30	3,156.40
(ii) Intangible Assets	42.69	52.77
(iii) Capital work-in-progress	1,765.92	704.15
(b) Non-current investments	200.01	200.01
(c) Long-term Loans and Advances	107.68	93.24
(d) Other Non-Current Assets	83.67	39.97
<b>2 Current assets</b>		
(a) Inventories	7,562.23	6,952.32
(b) Trade receivables	1,418.28	1,700.81
(c) Cash and cash equivalents	111.94	429.42
(d) Short-term loans and advances	450.28	419.09
(e) Other Current Assets	149.56	148.20
<b>TOTAL ASSETS</b>	<b>15,370.05</b>	<b>13,896.38</b>

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



Dineshkumar Shankarlal Chaudhary **DIRECTOR**  
Managing Director  
DIN: 03297711

Date: 26.05.2026  
Place: Ahmedabad

**ENERGY MISSION MACHINERIES (INDIA) LIMITED**  
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CIN: L29100GJ2011PLC063696

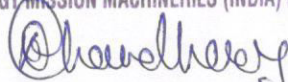
Audited Standalone Statement of Cash Flow for the year ended 31 March, 2026

Particulars	For the year ended		For the year ended	
	31st March, 2026		31st March, 2025	
<i>(Rupees in Lakhs)</i>				
<b>A. Cash flow from operating activities</b>				
Net Profit / (Loss) before extraordinary items and tax		1,556.87		1,690.69
Adjustments for:				
Depreciation and amortisation	380.23		278.16	
Finance costs	259.93		203.92	
Interest income	(2.98)		(31.87)	
Net Profit / (Loss)		637.18		450.21
Operating profit / (loss) before working capital changes		<b>2,194.05</b>		<b>2,140.90</b>
<b>Changes in working capital:</b>				
(Increase)/ Decrease in Trade Receivables	282.53		(928.71)	
(Increase)/ Decrease in Inventories	(609.91)		(707.18)	
(Increase)/ Decrease in Short-Term Loans and Advances	(31.19)		(261.04)	
(Increase)/ Decrease in Other Current Assets	(1.36)		(55.35)	
Increase/ (Decrease) in Trade Payables	(285.17)		(537.30)	
Increase/ (Decrease) in Short Term Provisions	158.21		(193.63)	
Increase/ (Decrease) in Long Term Provisions	34.42		22.68	
Increase/ (Decrease) in Other Current Liabilities	(28.31)	(480.75)	299.81	(2,360.72)
		<b>1,713.29</b>		<b>(219.82)</b>
Cash flow from extraordinary items		-		-
Cash generated from operations		<b>1,713.29</b>		<b>(219.82)</b>
Net income tax (paid) / refunds		(441.17)		(434.00)
<b>Net cash flow from / (used in) operating activities (A)</b>		<b>1,272.12</b>		<b>(653.82)</b>
<b>B. Cash flow from investing activities</b>				
Interest income	2.98		31.87	
(Increase)/ Decrease in Fixed Assets	(1,738.00)		(1,507.94)	
(Increase)/ Decrease in Intangible Asset	(15.32)		(47.75)	
(Increase)/ Decrease in Non-Current Investments	(0.00)		(192.31)	
(Increase)/ Decrease in Long-Term Loan and Advances	(14.44)		0.19	
(Increase)/ Decrease in Other non-current assets	(43.70)	(1,808.48)	(7.78)	(1,723.72)
<b>Net cash flow from / (used in) investing activities (B)</b>		<b>(1,808.48)</b>		<b>(1,723.72)</b>
<b>C. Cash flow from financing activities</b>				
Issuance of Share Capital	-		4,115.16	
IPO Expenses	-		(336.14)	
Finance Cost	(259.93)		(203.92)	
Increase/(Decrease) in Short-Term Borrowings	562.97		(1,034.63)	
Increase/(Decrease) in Long-Term Borrowings	(61.97)		242.62	
Increase/(Decrease) in Deffered Tax (Asset)/ Liabilities	(22.19)	218.87	10.76	2,793.85
<b>Net cash flow from / (used in) financing activities (C)</b>		<b>218.87</b>		<b>2,793.85</b>
<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>		<b>(317.48)</b>		<b>416.31</b>
Cash and cash equivalents at the beginning of the year		429.42		13.11
<b>Cash and cash equivalents at the end of the year</b>		<b>111.94</b>		<b>429.42</b>

This is the Statement of Cash Flow referred to in our report of even date.

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

For, ENERGY MISSION MACHINERIES (INDIA) LIMITED



**DIRECTOR**

Dineshkumar Shankarlal Chaudhary  
Managing Director  
DIN: 03297711  
Date:  
Place: Ahmedabad

**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 31<sup>st</sup> March, 2026**

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 NSE 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 31<sup>st</sup> March, 2026 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 31<sup>st</sup> March, 2026 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 31<sup>st</sup> March, 2026 are the balancing figures between audited figures in respect of the full financial year and the published first half-year ended 30<sup>th</sup> September, 2025 of the financial year. Also, the figures for half-year ended 30<sup>th</sup> September, 2025 have been reviewed.
7. The figures for the half-year ended on 31<sup>st</sup> March, 2025 are the balancing figures between audited figures in respect of the full financial year and the un-published first half-year ended 30<sup>th</sup> September, 2024 of the financial year. Also, the figures for half-year ended 30<sup>th</sup> September, 2024 had not been reviewed and not subjected to audit.
8. The company does not have reportable segment in term of AS-17 'Segment Reporting'.

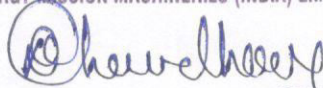
**ENERGY-MISSION MACHINERIES (INDIA) LIMITED**  
*(formerly known as Energy-Mission Machineries (India) Private Limited)*

9. Previous year/period figures have been regrouped/ rearranged / reclassified wherever necessary, to render them comparable with current year/ previous figures.

For and on behalf of Board of Directors

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

For, ENERGY MISSION MACHINERIES (INDIA) LIMITED

  
DIRECTOR

**Dinesh S. Chaudhary**  
**Managing Director**  
**DIN: 03297711**

**Date: 26.05.2026**

**Place: Ahmedabad**



**INDEPENDENT AUDITORS' REPORT**

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

**Report on the Audit of Consolidated Financial Statements**

**Opinion**

We have audited the accompanying half-yearly consolidated financial statements of M/s **ENERGY-MISSION MACHINERIES (INDIA) LIMITED** (formerly known as Energy-Mission Machinerries (India) Private Limited) (herein referred as "the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), which comprise the half-yearly Consolidated Balance Sheet as at 31<sup>st</sup> March, 2026, the half-yearly Consolidated Statement of Profit and Loss and half-yearly Consolidated Cash Flow Statement for the half-year then ended, and a summary of the significant accounting policies and other explanatory information. (hereinafter referred to as the "Consolidated Financial Statements") and the details of subsidiaries as follows:

1. EM Press Form Solutions Private Limited
2. Energy Mission Machinerries Inc. (USA)

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of on separate financial statements and on the other financial information of the subsidiaries, the aforesaid consolidated 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 Group as at 31<sup>st</sup> March 2026, their consolidated profit and their consolidated cash flows for the half-year 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 Consolidated Financial Statements section of our report. We are independent of the Group 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 consolidated 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.

### **Information other than the Financial Statements and Auditor's Report thereon**

The Company's Board of Directors are responsible for the other information. The other information comprises the information included in the Parent company's Annual Report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Management's Responsibility for the Financial Statements**

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

The Parent'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 consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated cash flows of the Group 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 (Accounts) Rules, 2014.

The respective Board of Directors of the companies included in the group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group 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 consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the parent, as aforesaid.

In preparing the consolidated financial statements, the respective board of directors of the companies included in the Group are responsible for assessing the Group'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 Group or

to cease operations, or has no realistic alternative but to do so. The respective Board of Directors of the companies included in the Group is also responsible for overseeing the Group's financial reporting process.

### **Auditor's Responsibility**

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated 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 consolidated 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 Parent Company has adequate internal financial controls with reference to consolidated 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 Group'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 consolidated 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 Group to cease to continue as a going concern; and

- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated 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 Machinerics USA Inc (Wholly owned Subsidiary) whose financial statements reflect total assets of Rs. 190.44 Lakhs as at 31<sup>st</sup> March, 2026, total revenues of Rs. 350.82 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*

**SSPJ & Co.**

*Chartered Accountants*

Reg. No. 018083N

*SJK*



**CA Sujata Kapila**

Partner

M. No. 515235

UDIN: 26515235GTTVQB7514

Date: 26.05.2026

Place: Ahmedabad

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

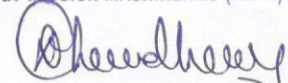
Audited Consolidated Statement of Profit & Loss for the year ended 31st March 2026

(Rupees in Lakhs)

Particulars	For the half-year ended			For the year ended	
	31st March, 2026	30th September, 2025	31st March, 2025	31st March, 2026	31st March, 2025
1 Revenue from operations	8,499.82	7,585.11	7,830.34	16,084.93	15,112.90
2 Other Income	26.64	37.55	24.73	64.19	46.06
3 <b>Total Income (1+2)</b>	<b>8,526.46</b>	<b>7,622.66</b>	<b>7,855.07</b>	<b>16,149.12</b>	<b>15,158.96</b>
4 <b>Expenses</b>					
Cost of materials consumed	6,161.26	4,307.23	4,350.73	10,468.49	8,551.91
Changes in inventories of finished goods, WIP & stock-in trade	(921.73)	455.97	524.27	(465.76)	1,107.60
Employee benefits expense	1,299.78	1,122.95	1,193.11	2,422.73	2,129.84
Finance costs	143.44	116.82	93.75	260.26	204.14
Depreciation and amortisation expense	220.25	178.24	185.19	398.49	286.78
Other Expense	831.89	575.92	648.06	1,407.81	1,253.01
<b>Total Expenses</b>	<b>7,734.88</b>	<b>6,757.13</b>	<b>6,995.11</b>	<b>14,492.01</b>	<b>13,533.28</b>
5 <b>Profit / (Loss) before exceptional and extra-ordinary items and tax (3 - 4)</b>	<b>791.58</b>	<b>865.53</b>	<b>859.96</b>	<b>1,657.11</b>	<b>1,625.68</b>
6 Exceptional Items	-	-	-	-	-
7 <b>Profit / (Loss) before extra-ordinary items and tax (5-6)</b>	<b>791.58</b>	<b>865.53</b>	<b>859.96</b>	<b>1,657.11</b>	<b>1,625.68</b>
8 Extraordinary items	-	-	-	-	-
9 <b>Profit Before Tax (7-8)</b>	<b>791.58</b>	<b>865.53</b>	<b>859.96</b>	<b>1,657.11</b>	<b>1,625.68</b>
10 <b>Tax Expense:</b>					
(a) Current tax expense	234.05	188.95	226.54	423.00	429.20
(b) Tax expense - Prior Period	63.79	-	-	63.79	-
(c) Deferred tax liability / (asset)	(57.58)	34.41	12.22	(23.17)	10.49
11 <b>Profit / (Loss) from continuing operations (9-10)</b>	<b>551.32</b>	<b>642.17</b>	<b>621.21</b>	<b>1,193.49</b>	<b>1,185.99</b>
12 <b>Profit/(loss) from discontinuing operation</b>	-	-	-	-	-
13 Tax Expense of discontinuing operations	-	-	-	-	-
14 <b>Profit/(loss) from discontinuing operations after tax</b>	-	-	-	-	-
15 <b>Profit/(Loss) for the period (11+14)</b>	<b>551.32</b>	<b>642.17</b>	<b>621.21</b>	<b>1,193.49</b>	<b>1,185.99</b>
<b>Earning per equity share</b>					
(1) Basic	4.87	5.67	5.48	10.54	10.47
(2) Diluted	4.87	5.67	5.48	10.54	10.47

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

For, ENERGY MISSION MACHINERIES (INDIA) LIMITED



DIRECTOR

Dineshkumar Shankarlal Chaudhary  
Managing Director  
DIN: 03297711

Date: 26/05/2026  
Place: Ahmedabad

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

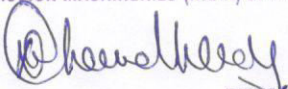
Audited Consolidated Balance Sheet as at 31st March, 2026

(Rupees in Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
<b>I EQUITY AND LIABILITIES</b>		
<b>1 Shareholders' funds</b>		
(a) Share capital	1,132.65	1,132.65
(b) Reserves and surplus	8,478.70	7,285.21
<b>2 Non-current liabilities</b>		
(a) Long-Term Borrowings	780.92	870.78
(b) Deferred Tax Liabilities (Net)	3.31	26.48
(c) Long term Provisions	148.92	114.50
<b>3 Current liabilities</b>		
(a) Short Term Borrowings	2,190.22	1,627.25
(b) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises; and	413.51	580.75
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	748.24	895.26
(c) Other current liabilities	1,328.94	1,242.68
(d) Short-term provisions	290.31	115.49
<b>TOTAL LIABILITIES</b>	<b>15,515.72</b>	<b>13,891.05</b>
<b>II ASSETS</b>		
<b>1 Non-current assets</b>		
(a) Plant, Property & Equipment and Intangible Assets		
(i) Plant, Property & Equipment	3,537.85	3,247.04
(ii) Intangible Assets	42.69	52.77
(iii) Capital work-in-progress	1,765.92	704.15
(b) Non-current investments	-	-
(c) Long-term Loans and Advances	107.68	93.24
(d) Other Non-Current Assets	86.19	40.97
<b>2 Current assets</b>		
(a) Inventories	7,620.11	6,991.20
(b) Trade receivables	1,339.75	1,682.67
(c) Cash and cash equivalents	295.30	442.47
(d) Short-term loans and advances	539.02	473.91
(e) Other Current Assets	165.71	162.63
<b>TOTAL ASSETS</b>	<b>15,515.72</b>	<b>13,891.05</b>

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

For, ENERGY MISSION MACHINERIES (INDIA) Limited

  
DIRECTOR

**Dineshkumar Shankarlal Chaudhary**  
Managing Director  
DIN: 03297711

Date: 26/05/2026

Place: Ahmedabad

**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, 2026

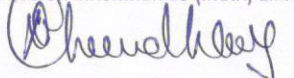
Particulars	For the year ended		For the year ended	
	31st March, 2026		31st March, 2025	
<i>(Rupees in Lakhs)</i>				
<b>A. Cash flow from operating activities</b>				
Net Profit / (Loss) before extraordinary items and tax		1,657.11		1,625.68
Adjustments for:				
Depreciation and amortisation	398.49		286.78	
Finance costs	260.26		204.14	
Interest income	(2.98)		(31.87)	
Net Profit / (Loss)		655.77		459.05
Operating profit / (loss) before working capital changes		<b>2,312.88</b>		<b>2,084.73</b>
<b>Changes in working capital:</b>				
(Increase)/ Decrease in Trade Receivables	342.92		(910.57)	
(Increase)/ Decrease in Inventories	(628.91)		(746.06)	
(Increase)/ Decrease in Short-Term Loans and Advances	(65.11)		(315.86)	
(Increase)/ Decrease in Other Current Assets	(3.08)		(69.78)	
Increase/ (Decrease) in Trade Payables	(314.27)		(479.76)	
Increase/ (Decrease) in Short Term Provisions	174.82		(187.50)	
Increase/ (Decrease) in Long Term Provisions	34.42		22.68	
Increase/ (Decrease) in Other Current Liabilities	86.26	(372.96)	273.89	(2,412.96)
		<b>1,939.92</b>		<b>(328.23)</b>
Cash flow from extraordinary items		-		-
Cash generated from operations		<b>1,939.92</b>		<b>(328.23)</b>
Net income tax (paid) / refunds		(463.62)		(439.69)
<b>Net cash flow from / (used in) operating activities (A)</b>		<b>1,476.31</b>		<b>(767.92)</b>
<b>B. Cash flow from investing activities</b>				
Interest income	2.98		31.87	
(Increase)/ Decrease in Fixed Assets	(1,725.66)		(1,607.20)	
(Increase)/ Decrease in Intangible Asset	(30.82)		(47.75)	
(Increase)/ Decrease in Non-Current Investments	-		-	
(Increase)/ Decrease in Long-Term Loan and Advances	(14.44)		0.19	
(Increase)/ Decrease in Other non-current assets	(45.22)	(1,813.16)	(8.78)	(1,631.67)
<b>Net cash flow from / (used in) investing activities (B)</b>		<b>(1,813.16)</b>		<b>(1,631.67)</b>
<b>C. Cash flow from financing activities</b>				
Issuance of Share Capital	-		4,115.16	
IPO Expenses	-		(336.14)	
Finance Cost	(260.26)		(204.14)	
Increase/(Decrease) in Short-Term Borrowings	562.97		(1,034.63)	
Increase/(Decrease) in Long-Term Borrowings	(89.86)		270.51	
Increase/(Decrease) in Deferred Tax (Asset)/ Liabilities	(23.17)	189.68	10.49	2,821.25
<b>Net cash flow from / (used in) financing activities (C)</b>		<b>189.68</b>		<b>2,821.25</b>
<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>		<b>(147.17)</b>		<b>421.66</b>
Cash and cash equivalents at the beginning of the year		442.47		20.81
<b>Cash and cash equivalents at the end of the year</b>		<b>295.30</b>		<b>442.47</b>

**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.

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

For, ENERGY MISSION MACHINERIES (INDIA) LIMITED



Dineshkumar Shankarlal Chaudhary **DIRECTOR**  
Managing Director  
DIN: 03297711

Date: 26/05/2026  
Place: Ahmedabad

**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 31<sup>st</sup> March, 2026**

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 NSE 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 <sup>st</sup> March, 2026	30th September, 2025	31 <sup>st</sup> March, 2025	31 <sup>st</sup> March, 2026	31st March, 2025	
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 18<sup>th</sup>, 2024.

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 31<sup>st</sup> March, 2026 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 31<sup>st</sup> March, 2026 were reviewed by audit committee and were approved and taken record by the board of directors in their meeting.

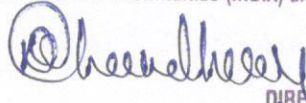
**ENERGY-MISSION MACHINERIES (INDIA) LIMITED**  
*(formerly known as Energy-Mission Machineries (India) Private Limited)*

7. The figures for the half-year ended on 31st March, 2026 are the balancing figures between audited figures in respect of the full financial year and the published first half-year ended 30<sup>th</sup> September, 2025 of the financial year. Also, the figures for half-year ended 30<sup>th</sup> September, 2025 have been reviewed.
8. The figures for the half-year ended on 31<sup>st</sup> March, 2025 are the balancing figures between audited figures in respect of the full financial year and the un-published first half-year ended 30<sup>th</sup> September, 2024 of the financial year. Also, the figures for half-year ended 30<sup>th</sup> September, 2024 had not been reviewed and not subjected to audit.
9. The company does not have reportable segment in term of AS-17 'Segment Reporting'.
10. Previous year/period figures have been regrouped/ rearranged / reclassified wherever necessary, to render them comparable with current year/ previous figures.

For and on behalf of Board of Directors

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

For, ENERGY MISSION MACHINERIES (INDIA) LIMITED

  
DIRECTOR

**Dinesh S. Chaudhary**  
**Managing Director**  
**DIN: 03297711**

**Date: 26.05.2026**

**Place: Ahmedabad**



**SSPJ & 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 Machinerries (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 as on 31<sup>st</sup> March, 2026 is as under: -

Sr. No.	Object as disclosed in the Placement Document	Amount disclosed in the Placement	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. 678.05 Lakhs	Rs. 8.35 Lakhs	Nil
2	Funding of capital expenditure towards installation of new plant & machinerries	Rs. 742.93 Lakhs	Rs. 697.30 Lakhs	Rs. 45.73 Lakhs	Nil
3	To meet working capital requirements	Rs. 1,500.00 Lakhs	Rs. 1,498.92 Lakhs	Rs. 1.08 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

**SSPJ & Co.**

Chartered Accountants

Reg. No. 018083N



**CA Sujata Kapila**

Partner

M. No. 515235

UDIN: 26515235BZGCYD7750

Date: 26.05.2026

Place: Ahmedabad

**Ahmedabad Office: Office no.1020, 10<sup>th</sup> 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](mailto:sujata@spjca.in) | Web: [www.sspjca.com](http://www.sspjca.com)

Offices at: Delhi, Ahmedabad, Chandigarh, Jaipur, Bathinda, and Hisar