



EMKAY TOOLS

EMKAY TAPS AND CUTTING TOOLS LTD.

Registered Office & factory Address: B-27 & B-27/1, M.I.D.C. Industrial Area, Hingna Road, Nagpur-440016 (India)
CIN: L29220MH1995PLC091091

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

November 05, 2024

Series: SM
Symbol: EMKAYTOOLS

Sub: Outcome of Board Meeting held on November 05, 2024

Respected Madam/ Sir,

We would like to inform you that the meeting of Board of Directors of Emkay Taps and Cutting Tools Limited held today i.e. November 05, 2024 at 11:00 a.m. at the Registered Office of the Company situated at B-27&B-27/1, M.I.D.C. Hingna, Industrial Estate, Nagpur-440016, Meeting started at 11:00 a.m. and ended at 01:59 p.m. and inter-alia:

The Board has considered and approved the Unaudited Standalone and consolidated financial results for the half year ended September 30, 2024 together with the Limited Review Report of the Statutory Auditor (Peer Review Auditor) thereon. Copy of same is enclosed herewith.

Further please be informed that trading window closed from October 01, 2024 for declaration of half-yearly financial results as on September 30, 2024 shall reopen 48 hours after the declaration of results i.e. from November 07 2024.

Kindly take the same on your records.

Thanking You,

For **EMKAY TAPS AND CUTTING TOOLS LIMITED**

ADITYA
VINOD
KOKIL

Aditya Vinod Kokil
Company Secretary and Compliance officer
Encl: As mentioned above.



- Nagpur : Indo Unique Plaza, Opp. Bole Petrol Pump, VIP Road, Civil Lines, Nagpur - 440 001. (Maharashtra) INDIA Tel. : 0712 - 2520280 Fax : 0712-2532920
- Mumbai : 314/347, "Ninad", Khernagar, Western Exp. Highway, Bandra (E), Mumbai - 400 051 (Maharashtra) INDIA Tele : 022 - 26473665
e-mail : psthakare20@gmail.com / mail@psthakareandco.com

LIMITED REVIEW REPORT OF EMKAY TAPS AND CUTTING TOOLS LIMITED

Review Report

To,

The Board of Directors,

Emkay Taps and Cutting Tools Limited

We have reviewed the accompanying statement of unaudited Standalone financial results of Emkay Taps and Cutting Tools Limited for the period ended on 30th September 2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Nagpur

Date: 15 NOV 2024

UDIN: 24127522BKDHDH2888



For M/S P.S Thakare & Co;
Chartered Accountants
FRN No. 128572W

B.S.Thakare
Partner
Membership No. 127522.

EMKAY TAPS AND CUTTING TOOLS LIMITED

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

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

CIN: L29220MH1995PLC091091

STATEMENT OF ASSETS AND LIABILITIES**Standalone Unaudited Statement of Assets and Liabilities as on September 30, 2024**

(Rupees in Lakhs)

	Particulars	30.09.2024	31.03.2024
		Unaudited	Audited
I. EQUITY AND LIABILITIES			
1 Shareholders' funds			
Share capital	1,067.13	1,067.13	
Reserves and surplus	34,323.17	28,823.56	
2 Share application money pending allotment	-	-	
3 Non-current liabilities			
Long-term borrowings	-	-	
Deferred tax liabilities (Net)	77.51	58.65	
Other Long term liabilities	-	-	
Long-term provisions	-	-	
4 Current liabilities			
Short-term borrowings	90.51	648.28	
Trade payables	585.13	425.87	
Other current liabilities	870.98	805.04	
Short-term provisions	1,276.78	1,915.61	
TOTAL :	38,291.21	33,744.14	
II. ASSETS			
1 Non-current assets			
<u>Property, Plant and Equipment</u>			
Tangible assets	1,292.31	1,385.36	
Intangible assets	-	-	
Capital work-in-progress	-	-	
Intangible assets under development	-	-	
Non-current investments	30,416.40	25,475.21	
Deferred tax assets (Net)	-	-	
Long-term loans and advances	35.11	31.93	
Other non-current assets	-	-	
2 Current assets			
Current investments	-	-	
Inventories	1,994.13	1,636.76	
Trade receivables	2,640.13	2,378.86	
Cash and cash equivalents	96.80	374.98	
Short-term loans and advances	197.10	127.74	
Other current assets	1,619.23	2,333.30	
TOTAL :	38,291.21	33,744.14	
	-	-	

Place : Nagpur

Dated : 05/11/2024

For Emkay Taps And Cutting Tools Ltd.

Ajayprakash Kanoria
Chairman, Managing Director & CEO
DIN No.: 00041279

EMKAY TAPS AND CUTTING TOOLS LIMITED

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

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

CIN: L29220MH1995PLC091091

STATEMENT OF PROFIT AND LOSS**Standalone Unaudited Financial Results for the half year ended on September 30, 2024**

(Rupees in Lakhs)

	Particulars	6 Month Ended			Year Ended
		30.09.2024	31.03.2024	30.09.2023	31.03.2024
		Unaudited	Audited	Unaudited	Audited
I	Revenue from Operation	5,475.93	5,454.35	4,890.78	10,345.13
II	Other income	4,338.60	2,827.18	1,654.29	4,481.47
III	Total Income (I + II)	9,814.53	8,281.53	6,545.07	14,826.60
IV	Expenses:				
	Cost of materials consumed	1,003.23	976.72	844.77	1,821.49
	Purchase of Stock-in-Trade				
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(204.58)	41.50	(65.34)	(23.84)
	Manufacturing expenses	1,180.44	1,136.19	894.59	2,030.78
	Employee benefits expenses	327.11	311.10	353.93	665.03
	Finance costs	5.97	16.14	6.37	22.51
	Depreciation and amortization expenses	107.94	131.44	129.81	261.25
	Other expenses	672.64	581.16	460.33	1,041.49
	Total Expenses	3,092.75	3,194.25	2,624.46	5,818.71
V	Profit/(Loss) before exceptional and extraordinary items and tax (III - IV)	6,721.78	5,087.28	3,920.61	9,007.89
VI	Exceptional items	-	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (V - VI)	6,721.78	5,087.28	3,920.61	9,007.89
VIII	Extraordinary item	-	-	-	-
IX	Profit/(Loss) before tax (VII-VIII)	6,721.78	5,087.28	3,920.61	9,007.89
X	Tax expenses				
	1) Income tax	1,203.32	1,026.86	819.72	1,846.58
	2) Deferred tax	18.86	(42.93)	14.37	(28.56)
XI	Profit/(Loss) For the period from continuing operations (IX-X)	5,499.60	4,103.35	3,086.52	7,189.87
XII	Profit/(Loss) from discontinuing operations	-	-	-	-
XIII	Tax expenses of discontinuing operations	-	-	-	-
XIV	Profit/(Loss) from Discontinuing operations (after tax) (XII-XIII)	-	-	-	-
XV	Profit/(Loss) for the period (XI + XIV)	5,499.60	4,103.35	3,086.52	7,189.87
XVI	Earnings per equity share (of Rs. 10 each fully paid)				
	(a) Basic	51.54	38.46	28.92	67.38
	(b) Diluted	51.54	38.46	28.92	67.38

Notes:

- The above unaudited financial results are reviewed by Audit Committee and have been approved by the Board of Directors of the Company at their meeting held on November 05, 2024.
- Figures have been re-grouped or re-classified, wherever necessary
- The Company is engaged in manufacturing of threading taps and cutting tools & Power generation through wind mill.
- Figures of last half year of previous year ended March 31, 2024 are the balancing figures between the audited figures of year ended on March 31, 2024 and half year ended on September 30, 2023.
- Provision of tax has been made as per Income Tax Act, 1961. Tax expense includes Provision for Current Tax and provision for deferred Tax.
- The above financial results are available on Companies website www.etctl.com and the Stock Exchange website

Place : Nagpur

Dated : 05/11/2024

For Emkay Taps And Cutting Tools Ltd.

Ajayprakash Kanoria
Ajayprakash Kanoria
Chairman, Managing Director & CEO

DIN No.: 00041279



EMKAY TAPS AND CUTTING TOOLS LIMITED

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

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

CIN: L29220MH1995PLC091091

Standalone unaudited cash flow statement

(Rs. in Lakhs)

Particulars	6 Month Ended	
	30.09.2024	30.09.2023
Cash Flow From Operating Activities:		
Profit before tax	6,721.78	3,920.61
Adjustment for:		
Depreciation & Amortisation Expenses	107.94	129.81
Interest Paid	5.97	6.37
Interest Received / Other Non Operative Receipt	(4,325.87)	(1,641.86)
Operating Profit before Working Capital Changes	2,509.82	2,414.93
Movement in working capital		
Decrease / (Increase) in inventories	(357.37)	(40.93)
Decrease / (Increase) in trade receivable	(261.27)	(352.70)
Decrease / (Increase) in short term loans & advances	(69.35)	(20.77)
Decrease / (Increase) in other current assets	(382.70)	(269.16)
Increase / (Decrease) in trade payable	159.25	(225.08)
Increase / (Decrease) in other current liabilities	65.94	6.52
Increase / (Decrease) in short term provisions	28.33	33.35
Cash Generated from Operation	1,692.65	1,546.16
Taxes Paid (Net of Refunds)	(773.69)	(593.94)
Net Cash from Operating Activities	918.96	952.22
Cash Flow Used In Investing Activities:		
Fixed Asset Purchased (Net)	(14.84)	(14.68)
Interest Received / Other Non Operative Receipt	4,325.81	1,638.56
Adjustment for:		
Long Term Loan & Advances	(3.18)	(7.32)
Non Current Investments	(4,941.19)	(2,264.94)
Other Non Current Assets		
Net Cash flow used in Investing Activities	(633.40)	(648.38)
Cash Flow From Financing Activities:		
Payment on Buy Back of Share Capital	-	-
Proceeds from Short term borrowings	(557.77)	(122.65)
Proceeds from Long term borrowings	-	(12.50)
Payment of Dividend and tax on it		
Interest paid	(5.97)	(6.37)
Net Cash flow from Financing Activities	(563.74)	(141.52)
Net Increase / (Decrease) in Cash & Cash Equivalents	(278.18)	162.32
Cash & Cash Equivalents at the beginning of the year	374.98	128.94
Cash & Cash Equivalents at the end of the year	96.80	291.26

Place : Nagpur

Dated : 05/11/2024

For Emkay Taps And Cutting Tools Ltd.


Ajayprakash Kandria
Chairman, Managing Director &
DIN No.: 00041279



EMKAY TAPS AND CUTTING TOOLS LIMITED

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

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

CIN: L29220MH1995PLC091091

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

(Rs. in Lakhs)

Sr. No.	Particulars	6 Month Ended			Year Ended
		30.09.2024	31.03.2024	30.09.2023	31.03.2024
		Unaudited	Audited	Unaudited	Audited
1	Segment Revenue				
	(a) Manufacturing of Taps & Cutting Tools	5,406.91	5,427.71	4,810.58	10,238.29
	(b) Production of Power through Windmill	82.13	47.83	98.76	146.59
	(c) Unallocated Total	4,325.50	2,805.99	1,635.73	4,441.72
	Net Segment Revenue	9,814.54	8,281.53	6,545.07	14,826.60
2	Segment Results				
	(a) Manufacturing of Taps & Cutting Tools	2,688.64	2,540.98	2,411.76	4,952.74
	(b) Production of Power through Windmill	22.61	14.59	38.60	53.19
	(c) Unallocated Total	4,016.50	2,547.85	1,476.62	4,024.47
	Total	6,727.75	5,103.42	3,926.98	9,030.40
	Less: i) Interest	5.97	16.14	6.37	22.51
	ii) Other Un-allocable Expenditure net off	-	-	-	-
	(iii) Un-allocable income Total Profit Before Tax	-	-	-	-
	Total Profit before Tax	6,721.78	5,087.28	3,920.61	9,007.89
3	Segment Assets				
	(a) Manufacturing of Taps & Cutting Tools	6,770.75	6,767.66	6,310.37	6,767.66
	(b) Production of Power through Windmill	274.51	272.72	298.40	272.72
	(c) Unallocated Total	31,245.95	26,703.76	21,476.76	26,703.76
	Total	38,291.21	33,744.14	28,085.53	33,744.14
4	Segment Liability				
	(a) Manufacturing of Taps & Cutting Tools	1,296.83	1,696.19	895.51	1,696.19
	(b) Production of Power through Windmill	14.54	16.26	14.71	16.26
	(c) Unallocated Total	309.28	212.35	575.36	212.35
	Total	1,620.65	1,924.80	1,485.58	1,924.80

Segment Identification, Reportable Segments and Definition of each segment:

- The above Financials results have been arrived at after going through the Balance Sheet and Profit & Loss Account for the Company for the Period ended on 30th September, 2024.
- This segment report of M/s Emkay Taps & Cutting Tools Ltd. is prepared in accordance to the Accounting Standard 17 - "Segment Reporting"
- For the purpose of this reporting, Business Segment are considered as primary segments. Since the Company is operating from single location. There are no Geographical segments for the company. However, based on Business Line, there are 2 segments, viz., Manufacturing of Tools and Generation of Power.
- The Measurement principles for segment reporting are based on IND AS adopted in the consolidated financial statements. segments performance is evaluated based on segments revenue and profit and loss from operating activities, i.e, Segments Results.
- Operating revenues and expenses related to both third party and inter-segment transactions are included in determining the segment results of each respective segment. Finance Income earned and finance expense incurred is not allocated to individual segment and the same has been reflected at the Group Level for segment reporting. Inter-segment pricing and terms are reviewed and changed by the management to reflect changes in market conditions and changes to such terms are reflected in the Period the change occurs. Segment information prior to the change in terms is not restated. These transactions have been eliminated on consolidation. The total assets disclosed for each segment represent assets directly managed by each segment, and primarily include receivables, property, plant and equipment, intangibles, inventories, operating cash and bank balances, inter-segment assets and exclude derivative financial instruments, deferred tax assets
- Segment liabilities comprise operating liabilities and exclude external borrowings, provision for taxes, deferred tax liabilities and derivative financial instruments.

Place : Nagpur

Dated : 05/11/2024

For Emkay Taps And Cutting Tools Ltd.

 Prakash Kanoria
 Chairman/Managing Director & CEO
 DIN No.: 00041279



EMKAY TOOLS

EMKAY TAPS AND CUTTING TOOLS LTD.

Registered Office & factory Address: B-27 & B-27/1, M.I.D.C. Industrial Area, Hingna Road, Nagpur-440016 (India)
CIN: L29220MH1995PLC091091

November 05, 2024

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

Certification for standalone financial results for the half year ended September 30, 2024

In compliance of the Regulation 33(1) and (5) of the SEBI (LODR), Listing Regulation, 2015 as applicable to the Company pursuant to the Uniform Listing Agreement with the SME Exchange of National Stock Exchange of India Limited, where the Equity shares of the Company are listed, we hereby certify that the standalone financial results of the Company for the Half year ended September 30, 2024 do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.

For Emkay Taps and Cutting Tools Limited


Vishnu Sontakke
Chief Financial Officer


Ajayprakash Kanoria
Chairman, Managing Director & CEO
DIN: 00041279



- Nagpur : Indo Unique Plaza, Opp. Bole Petrol Pump, VIP Road, Civil Lines, Nagpur - 440 001. (Maharashtra) INDIA Tel. : 0712 - 2520280 Fax : 0712-2532920
- Mumbai : 314/347, "Ninad", Khernagar, Western Exp. Highway, Bandra (E), Mumbai - 400 051 (Maharashtra) INDIA Tele : 022 - 26473665
e-mail : psthakare20@gmail.com / mail@psthakareandco.com

LIMITED REVIEW REPORT OF EMKAY TAPS AND CUTTING TOOLS LIMITED

Review Report

To,

The Board of Directors,

Emkay Taps and Cutting Tools Limited

We have reviewed the accompanying statement of unaudited consolidated financial results of Emkay Taps and Cutting Tools Limited and its wholly owned Subsidiary Emkay Tools Limited for the period ended on 30th September 2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the independent Auditor of the Entity", issued by the institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

The Statement includes the results of the following entities:

- i. Emkay Taps and cutting Tools limited ("Parent") (A Company incorporated under Companies Act, 1956)
- ii. Emkay Tools Limited (Wholly Owned subsidiary") (A Company incorporated under Companies Act, 2013)

The accompanying Statements include the unaudited financial results of parent along with its Wholly Owned subsidiary for the half year ended on 30th September, 2024 respectively as considered in the unaudited financial results. The unaudited financial result of Wholly Owned subsidiary has been reviewed by the management itself. Review reports has been submitted to us by the management and our conclusion on the statement in so far as it relates to amounts and disclosure in the financial statements of Wholly Owned subsidiary are based solely on the report of the management certification and procedure performed by us. Our conclusion, in so far as it relates to the affairs of such subsidiaries are based solely on the report of management. Our conclusion is not modified in respect of this matter.





- **Nagpur** : Indo Unique Plaza, Opp. Bole Petrol Pump, VIP Road, Civil Lines, Nagpur - 440 001. (Maharashtra) INDIA Tel. : 0712 - 2520280 Fax : 0712-2532920
- **Mumbai** : 314/347, "Ninad", Khernagar, Western Exp. Highway, Bandra (E), Mumbai - 400 051 (Maharashtra) INDIA Tele : 022 - 26473665
e-mail : psthakare20@gmail.com / mail@psthakareandco.com

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Nagpur
Date: 15 NOV 2024
UDIN: 241275228KDHD12807



For M/S P.S Thakare & Co;
Chartered Accountants
FRN No. 128572W

B.S.Thakare
Partner
Membership No. 127522.

EMKAY TAPS AND CUTTING TOOLS LIMITED

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

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

CIN: L29220MH1995PLC091091

STATEMENT OF ASSETS AND LIABILITIES**Consolidated Unaudited Statement of Assets and Liabilities as on September 30, 2024**

(Rupees in Lakhs)

	Particulars	30.09.2024	31.03.2024
		Unaudited	Audited
I.	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	Share capital	1,067.13	1,067.13
	Reserves and surplus	34,322.21	28,823.56
2	Share application money pending allotment	-	-
3	Non-current liabilities		
	Long-term borrowings	-	-
	Deferred tax liabilities (Net)	77.51	58.65
	Other Long term liabilities	-	-
	Long-term provisions	-	-
4	Current liabilities		
	Short-term borrowings	90.51	648.28
	Trade payables	585.13	425.87
	Other current liabilities	871.11	805.05
	Short-term provisions	1,277.06	1,915.76
	TOTAL :	38,290.66	33,744.30
II.	ASSETS		
1	Non-current assets		
	<u>Property, Plant and Equipment</u>		
	Tangible assets	1,292.31	1,385.36
	Intangible assets	-	-
	Capital work-in-progress	-	-
	Intangible assets under development	-	-
	Non-current investments	30,415.39	25,474.21
	Deferred tax assets (Net)	-	-
	Long-term loans and advances	35.33	32.14
	Other non-current assets	2.82	3.14
2	Current assets		
	Current investments	-	-
	Inventories	1,994.13	1,636.76
	Trade receivables	2,640.13	2,378.86
	Cash and cash equivalents	97.06	375.52
	Short-term loans and advances	197.10	127.74
	Other current assets	1,616.39	2,330.57
	TOTAL :	38,290.66	33,744.30

Place : Nagpur

Dated : 05/11/2024

For Emkay Taps And Cutting Tools Ltd.

Ajayprakash Kanoria
Ajayprakash Kanoria
Chairman, Managing Director & CEO
DIN No.: 00041279



EMKAY TAPS AND CUTTING TOOLS LIMITED

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

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

CIN: L29220MH1995PLC091091

STATEMENT OF PROFIT AND LOSS**Consolidated Unaudited Financial Results for the half year ended on September 30, 2024**

(Rupees in Lakhs)

	Particulars	6 Month Ended			Year Ended
		30.09.2024	31.03.2024	30.09.2023	31.03.2024
		Unaudited	Audited	Unaudited	Audited
I	Revenue from Operation	5,475.93	5,454.35	4,890.78	10,345.13
II	Other income	4,338.60	2,827.18	1,654.29	4,481.47
III	Total Income (I + II)	9,814.53	8,281.53	6,545.07	14,826.60
IV	Expenses:				
	Cost of materials consumed	1,003.23	976.72	844.77	1,821.49
	Purchase of Stock-in-Trade				
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(204.58)	41.50	(65.34)	(23.84)
	Manufacturing expenses	1,180.44	1,136.19	894.59	2,030.78
	Employee benefits expenses	327.26	311.10	353.93	665.03
	Finance costs	5.97	16.14	6.37	22.51
	Depreciation and amortization expenses	107.94	131.44	129.81	261.25
	Other expenses	673.45	581.16	460.33	1,041.49
	Total Expenses	3,093.71	3,194.25	2,624.46	5,818.71
V	Profit/(Loss) before exceptional and extraordinary items and tax (III - IV)	6,720.82	5,087.28	3,920.61	9,007.89
VI	Exceptional items	-	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (V - VI)	6,720.82	5,087.28	3,920.61	9,007.89
VIII	Extraordinary item	-	-	-	-
IX	Profit/(Loss) before tax (VII-VIII)	6,720.82	5,087.28	3,920.61	9,007.89
X	Tax expenses				
	1) Income tax	1,203.32	1,026.86	819.72	1,846.58
	2) Deferred tax	18.86	(42.93)	14.37	(28.56)
XI	Profit/(Loss) For the period from continuing operations (IX-X)	5,498.64	4,103.35	3,086.52	7,189.87
XII	Profit/(Loss) from discontinuing operations	-	-	-	-
XIII	Tax expenses of discontinuing operations	-	-	-	-
XIV	Profit/(Loss) from Discontinuing operations (after tax) (XII-XIII)	-	-	-	-
XV	Profit/(Loss) for the period (XI + XIV)	5,498.64	4,103.35	3,086.52	7,189.87
XVI	Earnings per equity share (of Rs. 10 each fully paid)				
	(a) Basic	51.53	38.46	28.92	67.38
	(b) Diluted	51.53	38.46	28.92	67.38

Notes:

- The above unaudited financial results are reviewed by Audit Committee and have been approved by the Board of Directors of the Company at their meeting held on November 05, 2024.
- Figures have been re-grouped or re-classified, wherever necessary
- The Company is engaged in manufacturing of threading taps and cutting tools & Power generation through wind mill.
- Figures of last half year of previous year ended March 31, 2024 are the balancing figures between the audited figures of year ended on March 31, 2024 and half year ended on September 30, 2023.
- Provision of tax has been made as per Income Tax Act, 1961. Tax expense includes Provision for Current Tax and provision for deferred Tax.
- The above financial results are available on Companies website www.etctl.com and the Stock Exchange website

Place : Nagpur

Dated : 05/11/2024

For Emkay Taps And Cutting Tools Ltd.

Ajayprakash Kanoria
 Ajayprakash Kanoria
 Chairman, Managing Director &

DIN No.: 00041279



EMKAY TAPS AND CUTTING TOOLS LIMITED

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

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

CIN: L29220MH1995PLC091091

Consolidated unaudited cash flow statement

(Rs. in Lakhs)

Particulars	6 Month Ended	
	30.09.2024	30.09.2023
Cash Flow From Operating Activities:		
Profit before tax	6,720.82	3,920.61
Adjustment for:		
Depreciation & Amortisation Expenses	107.94	129.81
Interest Paid	5.97	6.37
Interest Received / Other Non Operative Receipt	(4,325.87)	(1,641.86)
Operating Profit before Working Capital Changes	2,508.86	2,414.93
Movement in working capital		
Decrease / (Increase) in inventories	(357.37)	(40.93)
Decrease / (Increase) in trade receivable	(261.27)	(352.70)
Decrease / (Increase) in short term loans & advances	(69.35)	(20.77)
Decrease / (Increase) in other current assets	(382.59)	(269.16)
Increase / (Decrease) in trade payable	159.25	(225.08)
Increase / (Decrease) in other current liabilities	66.05	6.52
Increase / (Decrease) in short term provisions	28.46	33.35
Cash Generated from Operation	1,692.04	1,546.16
Taxes Paid (Net of Refunds)	(773.69)	(593.94)
Net Cash from Operating Activities	918.35	952.22
Cash Flow Used In Investing Activities:		
Fixed Asset Purchased (Net)	(14.84)	(14.68)
Interest Received / Other Non Operative Receipt	4,325.81	1,638.56
Adjustment for:		
Long Term Loan & Advances	(3.18)	(7.32)
Non Current Investments	(4,941.19)	(2,264.94)
Other Non Current Assets	0.33	-
Net Cash flow used in Investing Activities	(633.07)	(648.38)
Cash Flow From Financing Activities:		
Payment on Buy Back of Share Capital	-	-
Proceeds from Short term borrowings	(557.77)	(122.65)
Proceeds from Long term borrowings	-	(12.50)
Payment of Dividend and tax on it		
Interest paid	(5.97)	(6.37)
Net Cash flow from Financing Activities	(563.74)	(141.52)
Net Increase / (Decrease) in Cash & Cash Equivalents	(278.46)	162.32
Cash & Cash Equivalents at the beginning of the year	375.52	128.94
Cash & Cash Equivalents at the end of the year	97.06	291.26

Place : Nagpur

Dated : 05/11/2024

For Emkay Taps And Cutting Tools Ltd.

Ajayprakash Kanoria
Chairman, Managing Director & CEO
DIN No.: 00041279



EMKAY TAPS AND CUTTING TOOLS LIMITED

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

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

CIN: L29220MH1995PLC091091

Reporting on Segment Wise Revenues, Results, Assets & Liabilities

Under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

(Rs. in Lakhs)

Sr. No.	Particulars	6 Month Ended			Year Ended
		30.09.2024	31.03.2024	30.09.2023	31.03.2024
		Unaudited	Audited	Unaudited	Audited
1	Segment Revenue				
	(a) Manufacturing of Taps & Cutting Tools	5,406.91	5,427.71	4,810.58	10,238.29
	(b) Production of Power through Windmill	82.13	47.83	98.76	146.59
	(c) Unallocated Total	4,325.50	2,805.99	1,635.73	4,441.72
	Net Segment Revenue	9,814.54	8,281.53	6,545.07	14,826.60
2	Segment Results				
	(a) Manufacturing of Taps & Cutting Tools	2,688.64	2,540.98	2,411.76	4,952.74
	(b) Production of Power through Windmill	22.61	14.59	38.60	53.19
	(c) Unallocated Total	4,015.54	2,547.85	1,476.62	4,024.47
	Total	6,726.79	5,103.42	3,926.98	9,030.40
	Less: i) Interest	5.97	16.14	6.37	22.51
	ii) Other Un-allocable Expenditure net off	-	-	-	-
	(iii) Un-allocable income Total Profit Before Tax	-	-	-	-
	Total Profit before Tax	6,720.82	5,087.28	3,920.61	9,007.89
3	Segment Assets				
	(a) Manufacturing of Taps & Cutting Tools	6,770.75	6,767.66	6,310.37	6,767.66
	(b) Production of Power through Windmill	274.51	272.72	298.40	272.72
	(c) Unallocated Total	31,245.40	26,703.92	21,476.76	26,703.92
	Total	38,290.66	33,744.30	28,085.53	33,744.30
4	Segment Liability				
	(a) Manufacturing of Taps & Cutting Tools	1,296.83	1,696.19	895.51	1,696.19
	(b) Production of Power through Windmill	14.54	16.26	14.71	16.26
	(c) Unallocated Total	309.69	212.51	575.36	212.51
	Total	1,621.06	1,924.96	1,485.58	1,924.96

Segment Identification, Reportable Segments and Definition of each segment:

- The above Financials results have been arrived at after going through the Consolidated Balance Sheet and Profit & Loss Account for the Company for the Period ended on 30th
- This segment report of M/s Emkay Taps & Cutting Tools Ltd. is prepared in accordance to the Accounting Standard 17 - "Segment Reporting"
- For the purpose of this reporting, Business Segment are considered as primary segments. Since the Company is operating from single location. There are no Geographical segments for the company. However, based on Business Line, there are 2 segments, viz., Manufacturing of Tools and Generation of Power.
- The Measurement principles for segment reporting are based on IND AS adopted in the consolidated financial statements. segments performance is evaluated based on segments revenue and profit and loss from operating activities, i.e, Segments Results.
- Operating revenues and expenses related to both third party and inter-segment transactions are included in determining the segment results of each respective segment. Finance Income earned and finance expense incurred is not allocated to individual segment and the same has been reflected at the Group Level for segment reporting. Inter-segment pricing and terms are reviewed and changed by the management to reflect changes in market conditions and changes to such terms are reflected in the Period the change occurs. Segment information prior to the change in terms is not restated. These transactions have been eliminated on consolidation. The total assets disclosed for each segment represent assets directly managed by each segment, and primarily include receivables, property, plant and equipment, intangibles, inventories, operating cash and bank balances, inter-segment assets and exclude derivative financial instruments, deferred tax assets
- Segment liabilities comprise operating liabilities and exclude external borrowings, provision for taxes, deferred tax liabilities and derivative financial instruments.

Place : Nagpur
Dated : 05/11/2024

Emkay Taps And Cutting Tools Ltd.
SEAL
Anuprakash Kanoria
Chairman, Managing Director & CEO
DIN No.: 00041279



EMKAY TOOLS

EMKAY TAPS AND CUTTING TOOLS LTD.

Registered Office & factory Address: B-27 & B-27/1, M.I.D.C. Industrial Area, Hingna Road, Nagpur-440016 (India)
CIN: L29220MH1995PLC091091

November 05, 2024

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

Certification for consolidated financial results for the half year ended September 30, 2024

In compliance of the Regulation 33(1) and (5) of the SEBI (LODR), Listing Regulation, 2015 as applicable to the Company pursuant to the Uniform Listing Agreement with the SME Exchange of National Stock Exchange of India Limited, where the Equity shares of the Company are listed, we hereby certify that the consolidated financial results of the Company for the Half year ended September 30, 2024 do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.

For Emkay Taps and Cutting Tools Limited

Vishnu Sontakke
Chief Financial Officer

Ajayprakash Kanoria
Chairman, Managing Director & CEO
DIN: 00041279