

**Emkay Taps And Cutting Tools Limited**

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

Website: www.emkaytapsandtools.com Email: investors@emkaytapsandtools.com; CIN: L29220MH1995PLC091091

**Annexure I To Clause 43  
FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2015**

Rs. in Lakhs

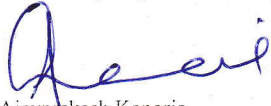
Particulars	Six Months ended 30/09/2015	Corresponding Six months ended in previos year (30/09/2014)	Previous accounting year ended 31/03/2015
	Unaudited	Audited / Unaudited*	Audited
<b>1 Income</b>			
a Revenue from Operations	2012.58	NA	3776.60
b Other Operating Income	239.78	NA	246.61
<b>Total:-</b>	<b>2252.36</b>	<b>NA</b>	<b>4023.21</b>
<b>2 Expenditure</b>			
a (Increase) / Decrease in stock in trade and work in progress	99.69	NA	-126.73
b Consumption of Raw Materials	359.08	NA	721.21
c Purchase of Traded Goods	0.00	NA	0.00
d Employees Cost	157.50	NA	270.94
e Manufacturing Expenses	472.71	NA	954.42
f Depreciation	106.87	NA	263.64
g Other Expenditure	152.80	NA	289.82
<b>Total:-</b>	<b>1348.65</b>	<b>NA</b>	<b>2373.30</b>
(Any item exceeding 10% of the Total expenditure to be shown separately)			
<b>3 Profit from Operations before Other Income, Interest and Exceptional Items (1-2)</b>	<b>903.71</b>	<b>NA</b>	<b>1649.91</b>
4 Other Income	-		-
<b>5 Profit before Interest and Exceptional Items(3+4)</b>	<b>903.71</b>	<b>NA</b>	<b>1,649.91</b>
6 Interest	5.24		8.74
<b>7 Profit after Interest but before Exceptional Items (5-6)</b>	<b>898.47</b>	<b>NA</b>	<b>1,641.17</b>
8 Exceptional Items	-		-
<b>9 Profit (+)/ Loss(-) from Ordinary Activities before Tax (7+8)</b>	<b>898.47</b>	<b>NA</b>	<b>1,641.17</b>
10 Tax expenses	211.31		557.43
<b>11 Net Profit(+)/ Net Loss(-) from Ordinary Activities after Tax (9-10)</b>	<b>687.16</b>	<b>NA</b>	<b>1,083.74</b>
12 Extraordinary Item	-		-
<b>13 Net Profit(+)/ Net Loss(-) for the period (11-12)</b>	<b>687.16</b>	<b>NA</b>	<b>1,083.74</b>
<b>14 Paid-up equity share capital (Face Value of the share shall be indicated)</b>	<b>177.86</b>	<b>NA</b>	<b>177.86</b>
<b>15 Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year</b>	<b>6311.74</b>	<b>NA</b>	<b>5624.58</b>
<b>16 Earnings Per share (EPS) (In Rs.)</b>			
a Basic and Diluted EPS before Extraordinary items for the period, for the year to date and for the previous year (not to be annualized)	38.64	NA	58.75
b Basic and Diluted EPS after Extraordinary items for the period, for the year to date and for the previous year (not to be annualized)	38.64	NA	58.75
<b>17 Public shareholding (Other than Promoter)</b>			
a Number of shares	471950	NA	750
b Percentage of Shareholding	26.54%	NA	0.04%
<b>18 Promoters and Promoter Group Shareholding</b>			
a <b>Pledged/ Encumbered</b>			
Number of shares	-		-
Percentage of shares (as a % of the total Shareholding of the Promoter and Promoter group)	-		-
Percentage of shares (as a % of the total share capital of the Issuer)	-		-
b <b>Non-Encumbered</b>			
Number of Shares	1306600	NA	1777800
Percentage of shares (as a % of the total Shareholding of the Promoter and Promoter group)	100%	NA	100%
Percentage of shares (as a % of the total share capital of the Issuer)	73.46%	NA	99.96%



**Notes:**

- 1 \* Since the company got listed on August 13, 2015, figures of corresponding 6 months are not available
- 2 The above Financial results were reviewed by the Audit Committee at their meeting held on November 7, 2015 and have been approved by the Board of Directors of the Company at their meeting held on November 7, 2015.
- 3 The Company got listed on National Stock Exchange of India Limited through offer for sale of 4,71,200 shares of Rs. 10 each at an issue price of Rs. 330/-
- 4 As on September 30, 2015 No complaints were received from the investors and there was no complaint pending at the beginning and at the end of the period.

**For Emkay Taps and Cutting Tools Limited**



Ajayprakash Kanoria  
Chairman & Managing Director  
DIN: 00041279



## Emkay Taps And Cutting Tools Limited

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### Annexure III To Clause 43

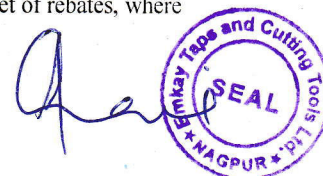
#### SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

Rs. in Lakhs

Particulars		Six Months ended 30/09/2015	Corresponding Six months ended in previos year (30/09/2014)	Previous accounting year ended 31/03/2015
		Unaudited	Audited / Unaudited*	Audited
<b>1</b>	<b>Segment Revenue</b>			
a	Manufacturing of Taps & Cutting Tools	1916.95	NA	3524.29
b	Production of Power through Windmill	89.96	NA	138.75
c	Unallocated	245.45	NA	360.17
	<b>Total</b>	<b>2252.36</b>	<b>NA</b>	<b>4023.21</b>
	Less: Inter segment revenue	-		-
	Net sales/ Income from Operations	2252.36	NA	4023.21
<b>2</b>	<b>Segment Results (Profit/Loss before tax and interest from each segment)</b>			
a	Manufacturing of Taps & Cutting Tools	641.84	NA	1196.18
b	Production of Power through Windmill	17.83	NA	112.98
c	Unallocated	244.04	NA	340.75
	<b>Total</b>	<b>903.71</b>	<b>NA</b>	<b>1649.91</b>
	Less: Interest	5.24	NA	8.74
	other unallocated expenditure net off	-		-
	Unallotable income	-		-
	<b>Total Profit before Tax</b>	<b>898.47</b>	<b>NA</b>	<b>1641.17</b>
<b>3</b>	<b>Capital Employed (Segment Assets- Segment Liabilities)</b>			
a	Manufacturing of Taps & Cutting Tools	2466.21	NA	2122.58
b	Production of Power through Windmill	718.54	NA	725.53
c	Unallocated	3734.51	NA	3724.93
	<b>Total</b>	<b>6919.26</b>	<b>NA</b>	<b>6573.04</b>

#### Segment Identification, Reporatble Segments and Definition of each segment:

- 1) \* Since the company got listed on August 13, 2015, figures of corresponding 6 months are not available
- 2) 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.
- 3) The measurement principles for segment reporting are based on IND AS adopted in the consolidated financial statements. Segments's performance is evaluated based on segment revenue and profit or loss from operating activities, i.e., segment results.
- 4) 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 and income tax recoverable.
- 5) Segment liabilities comprise operating liabilities and exclude external borrowings, provision for taxes, deferred tax liabilities and derivative financial instruments.
- 6) Segment capital expenditure comprises additions to property, plant and equipment and intangible assets (net of rebates, where applicable).



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**Annexure VI**

**FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2015**

Rs. In Lakhs

Particulars	Six Months ended 30/09/2015		Corresponding Six months ended in the previous year (30/09/2014)	Previous accounting year ended 31/03/2015	
	Unaudited		Audited / Unaudited*	Audited	
<b>SHAREHOLDER'S FUNDS:</b>					
(a) Capital		177.86	NA		177.86
(b) Reserves & Surplus		6311.74	NA		5624.58
		<b>6489.60</b>	<b>NA</b>		<b>5802.44</b>
<b>LOAN FUNDS</b>		161.94	NA		166.88
<b>DEFERRED TAX LIABILITIES</b>		193.31	NA		220.61
<b>TOTAL</b>		<b>6844.85</b>	<b>NA</b>		<b>6189.93</b>
<b>FIXED ASSETS</b>		1311.91	NA		1394.27
<b>INVESTMENTS</b>		3518.74	NA		3060.78
<b>CURRENT ASSETS, LOANS AND ADVANCES</b>					
(a) Inventories	1139.36			960.60	
(b) Sundry Debtors	1067.78			954.69	
(c) Cash and Bank Balances	55.48			186.27	
(d) Other Current Assets	33.54			66.24	
(e) Loans and Advances	184.44	2480.60	NA	65.38	2233.18
Less: Current Liabilities and Provisions					
(a) Liabilities	434.20			433.45	
(b) Provisions	64.91	499.11	NA	64.85	498.30
<b>MISCELLANEOUS EXPENDITURE (NOT WRITTEN OFF OR ADJUSTED)</b>		32.71	NA		-
<b>PROFIT AND LOSS ACCOUNT</b>					
<b>TOTAL</b>		<b>6844.85</b>	<b>NA</b>		<b>6189.93</b>

Note:-

1) \* Since the company got listed on August 13, 2015, figures of corresponding 6 months are not available



A-14, "Rajkamal Complex", Panchsheel Square, Dhantoli, Wardha Road, Nagpur - 440 012.  
Ph. : 2426889, 2446598, Email : vaca.ngp@gmail.com

### **Annexure IV to Clause 43**

#### Review Report to Members of the Companies

We have reviewed the accompanying statement of unaudited financial results of **Emkay Taps and Cutting Tools Ltd.** for the period ended 30.09.2015 except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ committee of 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) 2400, *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<sup>1</sup> and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Clause 43 of the Listing

CA. Vijay Agrawal

B.Com, F.C.A.

CA. Umang Agrawal

B.Com, A.C.A., DISA (ICAI)

**VIJAY AGRAWAL & CO.**

CHARTERED ACCOUNTANTS

A-14, "Rajkamal Complex", Panchsheel Square, Dhantoli, Wardha Road, Nagpur - 440 012.  
Ph. : 2426889, 2446598, Email : vaca.ngp@gmail.com

Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **M/s. Vijay Agrawal & Company**  
**Chartered Accountants**  
**Nagpur**

FRN : 138350W



**C.A. Vijay Agrawal**  
**Partner**

**Membership No. 31863**

Certificate No. 004/Nov/2015



**Place : Nagpur**

**Date : 05/11/2015**