



**EMMBI INDUSTRIES LIMITED**

Regd. Off.: 99/2/1 & 9, Madhuban Industrial Estate, Madhuban Dam Road, Rakholi Village, U. T. of Dadra & Nagar Haveli and Daman & Diu, Silvassa - 396230

CIN : LI7120DN1994PLC000387

Tel : +91 22 4672 5555 , Fax : +91 22 4979 0304; Email : info@emmbi.com , Website : www.emmbi.com

Statement of Audited Financial Results for the Quarter and Year Ended 31st March, 2024

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

PART-I		Rs. In Millions ( Except per share data)				
Sr. No.	Particulars	QUARTER ENDED			YEAR ENDED	
		31.03.2024 (Audited)	31.12.2023 (Unaudited)	31.03.2023 (Audited)	31.03.2024 (Audited)	31.03.2023 (Audited)
1	<b>Income from Operations</b>					
	Gross Value of Sales	1,239.78	1,061.24	1,176.97	4,425.43	4,353.25
	Less : GST Recovered	181.27	157.52	175.11	651.10	642.43
	<b>(a) Net Sales/ Income from Operations</b>	<b>1,058.51</b>	<b>903.72</b>	<b>1,001.86</b>	<b>3,774.34</b>	<b>3,710.83</b>
	(b) Other Income	0.40	0.48	0.60	1.62	1.22
	<b>Total Income from Operations (a+b)</b>	<b>1,058.91</b>	<b>904.20</b>	<b>1,002.46</b>	<b>3,775.96</b>	<b>3,712.05</b>
2	<b>Expenses</b>					
	(a) Cost of materials consumed	680.09	586.91	670.63	2,408.26	2,420.51
	(b) Purchase of Stock-in Trade	-	-	-	-	-
	(c) Changes in inventories of finished goods, and work-in-progress and stock in trade	11.01	(22.60)	35.90	(12.15)	(64.85)
	(d) Employee Benefit Expenses	49.65	46.43	37.31	183.04	169.32
	(e) Finance Cost	43.38	43.25	41.39	168.97	157.01
	(f) Depreciation & Amortisation Expenses	26.72	28.13	24.52	107.89	98.97
	(g) Other Expenses	220.44	198.04	167.48	821.92	811.22
	<b>Total Expenses</b>	<b>1,031.29</b>	<b>880.15</b>	<b>977.22</b>	<b>3,677.94</b>	<b>3,592.19</b>
3	<b>Profit before Exceptional and Extra ordinary items and Tax (1-2)</b>	<b>27.62</b>	<b>24.05</b>	<b>25.24</b>	<b>98.02</b>	<b>119.86</b>
4	Exceptional Items	-	-	-	-	-
5	<b>Profit before Extra ordinary items and Tax (3-4)</b>	<b>27.62</b>	<b>24.05</b>	<b>25.24</b>	<b>98.02</b>	<b>119.86</b>
6	Extra ordinary items	-	-	-	-	-
7	<b>Profit before Tax (5-6)</b>	<b>27.62</b>	<b>24.05</b>	<b>25.24</b>	<b>98.02</b>	<b>119.86</b>
8	<b>Tax Expenses</b>					
	I. Current Tax	3.45	(0.36)	4.66	9.95	24.34
	II. Deferred Tax	(20.92)	0.70	3.35	(11.40)	12.86
9	<b>Profit for the Period (7-8)</b>	<b>45.09</b>	<b>23.71</b>	<b>17.24</b>	<b>99.47</b>	<b>82.66</b>
10	<b>Other Comprehensive Income</b>					
	Remeasurement of Defined Benefit Plans	3.13	(0.50)	2.30	1.63	0.80
	Income Tax	-	-	-	-	-
11	<b>Total Comprehensive Income for the period (9+10)</b>	<b>48.22</b>	<b>23.21</b>	<b>19.53</b>	<b>101.10</b>	<b>83.46</b>
12	<b>Paid up Equity Share Capital (F. V. of Rs. 10/- Each)</b>	<b>176.90</b>	<b>176.90</b>	<b>176.90</b>	<b>176.90</b>	<b>176.90</b>
13	<b>Other Equity excluding Revaluation Reserve</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,524.35</b>	<b>1,429.94</b>
14	<b>Earnings per Share (of Rs. 10/- each) :</b>					
	(a) Basic-Rs	2.55	1.34	0.97	5.62	4.67
	(b) Diluted-Rs	2.55	1.34	0.97	5.62	4.67

**Notes :**

- The Audited Financial Results have been reviewed and recommended by Audit Committee and approved by the Board of Directors in its meeting held on 14th May, 2024. The above results have been audited by the Statutory Auditors of the Company. Figures of the quarter ended 31st March, 2024 and 31st March, 2023 are the balancing figures between audited figures in respect of the full financial year and published year-to-date figures upto the third quarter of the relevant financial year.
- This results have been prepared in accordance with the Companies (Indian Accounting Standards) Rule, 2015 (Ind AS) prescribed under Section 133 of The Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The Board of Directors have recommended dividend of Re. 0.30 (3.00%) per fully paid up equity share of Rs. 10/- each for the financial year 2023-24 subject to the approval of the shareholders in the ensuing Annual General Meeting.
- The entire operation of the Company relate to only one segment viz. Polymer based multiple products. Hence, as per the Management approach under Ind AS - 108, the company has a single operating segment.
- During the year ended 31st March 2024, the Company decided to exercise the option permitted under Section 115BAA of the Income Tax Act, 1961 as introduced by the Taxation Laws (Amendment) Ordinance, 2019. Accordingly, the provision for income tax and deferred tax balances have been recorded/remeasured using the new tax rate and the Company have reversed deferred tax liabilities requiring remeasurement up to date.
- Figures for the previous period / year have been re-grouped / re-worked / re-arranged wherever necessary, to make them comparable.

Place : Mumbai.  
Date : 14th May, 2024



For and on behalf of the Board  
For Emmbi Industries Limited

*Makrand Appalwar*

**Makrand Appalwar**  
(Managing Director)  
DIN : 00171950

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**STATEMENT OF ASSETS AND LIABILITIES AS ON 31ST MARCH, 2024**

Part II		Rs. In Millions	
PARTICULARS		As At 31st March, 2024 (Audited)	As At 31st March, 2023 (Audited)
<b>A ASSETS</b>			
<b>1. Non Current Assets</b>			
Property, Plant & Equipment		1,617.83	1,468.58
Capital Work In Progress		-	46.20
Intangible Assets		145.24	149.39
<b>Financial Assets</b>			
Investments		0.13	0.13
Loans		-	-
Other Financial Assets		17.87	15.30
Deferred tax Asset - MAT Credit Entitlement		-	-
Income Tax Asset		34.91	73.56
Other Non-Current Assets		0.97	1.41
<b>Sub Total - Non Current Assets</b>		<b>1,816.94</b>	<b>1,754.55</b>
<b>2. Current Assets</b>			
Inventories		1,105.05	1,039.80
<b>Financial Assets</b>			
Trade receivables		780.22	689.78
Cash & Cash Equivalent		11.45	13.15
Bank balances other then above		0.28	2.80
Other Current Assets		170.10	162.92
<b>Sub Total - Current Assets</b>		<b>2,067.09</b>	<b>1,908.45</b>
<b>TOTAL ASSETS</b>		<b>3,884.03</b>	<b>3,663.00</b>
<b>B EQUITY &amp; LIABILITIES</b>			
<b>1. Equity</b>			
Equity Share Capital		176.90	176.90
Other Equity		1,524.35	1,429.94
<b>Sub Total - Share Holders' Fund</b>		<b>1,701.25</b>	<b>1,606.84</b>
<b>2. Non Current Liabilities</b>			
<b>Financial Liabilities</b>			
(a) Borrowings		424.49	544.14
Other Non Current Liabilities		-	-
Employee Benefit Provisions		16.73	16.13
Deferred Tax Liabilities		117.16	128.55
Liabilities for Income Tax		39.60	74.06
<b>Sub Total - Non Current Liabilities</b>		<b>597.97</b>	<b>762.89</b>
<b>3. Current Liabilities</b>			
<b>Financial Liabilities</b>			
Borrowings		1,139.37	924.32
Trade Payables		425.90	346.90
Other Financial Liabilities		19.54	22.05
Provisions		-	-
<b>Sub Total - Current Liabilities</b>		<b>1,584.81</b>	<b>1,293.28</b>
<b>TOTAL LIABILITIES</b>		<b>3,884.03</b>	<b>3,663.00</b>

For and on behalf of the Board  
For Emmbi Industries LimitedMakrand Appalwar  
(Managing Director)  
DIN : 00171950Place : Mumbai.  
Date : 14th May, 2024

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**AUDITED STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2024****Part III**

Rs. in Millions

PARTICULARS	As At 31st March, 2024 (Audited)	As At 31st March, 2023 (Audited)
<b>(A) CASH FLOW FROM OPERATING ACTIVITIES :</b>		
Net Profit Before Tax	98.02	119.86
Depreciation & Amortisation	107.89	98.97
Finance Cost	168.97	157.01
Sundry Balances Written off	0.02	-
Paid from Provision For Gratuity	2.22	2.95
Interest Received on Bank FD	(1.60)	(0.84)
Dividend Received	(0.00)	(0.01)
Rent received	-	(0.37)
Interest on Income Tax	-	0.78
(Profit)/ Loss on Sale of Asset	0.29	0.20
	375.82	378.55
<b>Operating Profit Before Working Capital Changes</b>		
Adjustments for Working Capital Changes :		
Trade Payables and Other Current Liabilities	69.31	28.57
Inventories	(65.25)	(62.85)
Trade Receivables	(91.85)	69.57
<b>CASH FLOW FROM OPERATIONS</b>	288.03	413.84
Taxes Paid (Net)	(5.75)	(29.16)
<b>NET CASH FLOW FROM OPERATING ACTIVITIES (A)</b>	282.28	384.68
<b>(B) CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Property, Plant & Equipment	(207.37)	(198.78)
Addition to CWIP	-	(46.20)
Disinvestment in LLP	-	0.10
Sale Of Property, Plant & Equipment	0.29	0.85
Movement in Loans and Advances	(2.61)	3.81
(Purchase) / Redemption of Term Deposits	2.99	(2.99)
Interest Received on Bank FD	1.60	0.84
Dividend Received	0.00	0.01
Rent received	-	0.37
<b>NET CASH (USED IN) INVESTING ACTIVITIES (B)</b>	(205.11)	(241.98)
<b>(C) CASH FLOW FROM FINANCING ACTIVITIES :-</b>		
Proceeds / (Repayment) from Long Term Borrowing	(119.65)	43.26
Proceeds / (Repayment) from Short Term Borrowing	215.05	(15.77)
(Loan)/ Repayment to Subsidiary & LLP	-	1.03
Interest paid on Loan	(168.97)	(157.01)
Dividend Paid (Including Dividend Distribution tax)	(5.31)	(10.61)
<b>NET CASH FLOW USED IN FINANCING ACTIVITIES(C)</b>	(78.88)	(139.11)
<b>Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)</b>	(1.71)	3.59
Cash & Cash Equivalent at the beginning	13.15	9.56
Cash & Cash Equivalent at the end	11.45	13.15

1 This statement is prepared as per Ind AS-7 (Indirect method )

For and on behalf of the Board  
For Emmbi Industries LimitedMakrand Appalwar  
(Managing Director)  
DIN : 00171950Place : Mumbai.  
Date : 14th May, 2024