



**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 : L17120DN1994PLC000387

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

**Statement of Audited Standalone Financial Results For the Quarter and Year Ended 31st March, 2026  
Pursuant to Regulation 33 of SFBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

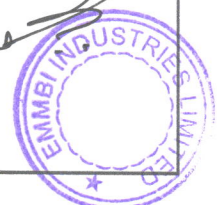
PART-I		Rs. In Million ( Except per share data)				
Sr. No.	Particulars	QUARTER ENDED			YEAR ENDED	
		31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
1	<b>Income from Operations</b>					
	Gross Value of Sales	1,344.79	1,311.30	1,261.63	5,305.21	4,737.85
	Less : GST Recovered	191.14	191.65	186.46	768.65	696.05
	<b>(a) Net Sales/ Income from Operations</b>	<b>1,153.66</b>	<b>1,119.65</b>	<b>1,075.17</b>	<b>4,536.56</b>	<b>4,041.80</b>
	(b) Other Income	1.18	0.72	0.41	3.34	2.12
	<b>Total Income from Operations (a+b)</b>	<b>1,154.84</b>	<b>1,120.37</b>	<b>1,075.58</b>	<b>4,539.90</b>	<b>4,043.91</b>
2	<b>Expenses</b>					
	(a) Cost of materials consumed	642.69	674.79	665.18	2,690.41	2,625.29
	(b) Purchase of Stock-in Trade	-	-	-	-	-
	(c) Changes in inventories of finished goods, and work-in-progress and stock in trade	11.96	(37.21)	16.05	(78.76)	(87.99)
	(d) Employee Benefit Expenses	124.41	124.12	117.41	507.93	440.95
	(e) Finance Cost	45.25	49.88	47.55	189.23	180.39
	(f) Depreciation & Amortisation Expenses	30.21	30.80	30.11	121.78	117.72
	(g) Other Expenses	268.11	246.42	176.69	982.34	677.78
	<b>Total Expenses</b>	<b>1,122.63</b>	<b>1,088.80</b>	<b>1,052.99</b>	<b>4,412.93</b>	<b>3,954.13</b>
3	<b>Profit before Exceptional and Extra ordinary items and Tax (1-2)</b>	<b>32.20</b>	<b>31.57</b>	<b>22.59</b>	<b>126.97</b>	<b>89.78</b>
4	Exceptional Items	-	11.71	-	11.71	-
5	<b>Profit before Extra ordinary items and Tax (3-4)</b>	<b>32.20</b>	<b>19.86</b>	<b>22.59</b>	<b>115.26</b>	<b>89.78</b>
6	Extra ordinary items	-	-	-	-	-
7	<b>Profit before Tax (5-6)</b>	<b>32.20</b>	<b>19.86</b>	<b>22.59</b>	<b>115.26</b>	<b>89.78</b>
8	Tax Expenses					
	I. Current Tax	5.79	5.63	1.37	22.64	9.44
	II. Deferred Tax	3.30	2.91	4.89	11.51	14.26
9	<b>Profit for the Period (7-8)</b>	<b>23.11</b>	<b>11.33</b>	<b>16.33</b>	<b>81.11</b>	<b>66.09</b>
10	<b>Other Comprehensive Income</b>					
	Remeasurement of Defined Benefit Plans	(0.82)	(6.91)	0.16	(7.72)	0.16
	Income Tax	-	-	-	-	-
11	<b>Total Comprehensive Income for the period (9+10)</b>	<b>22.29</b>	<b>4.42</b>	<b>16.49</b>	<b>73.39</b>	<b>66.24</b>
12	<b>Paid up Equity Share Capital (F. V. of Rs. 10/- Each)</b>	<b>192.40</b>	<b>192.40</b>	<b>184.74</b>	<b>192.40</b>	<b>184.74</b>
13	<b>Other Equity excluding Revaluation Reserve</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,804.56</b>	<b>1,682.45</b>
14	<b>Earnings per Share (of Rs. 10/- each) :</b>					
	(a) Basic-Rs	1.20	0.59	0.91	4.22	3.67
	(b) Diluted-Rs	1.20	0.59	0.85	4.22	3.43

**Notes :**

- The Audited Financial Results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in its meeting held on 25th May, 2026. The above results have been audited by the Statutory Auditors of the Company. Figures of the quarter ended 31st March, 2026 and 31st March, 2025 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.
- On 21 November 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020, consolidating 29 existing labour laws. The Ministry of Labour & Employment has also published draft Central Rules and FAQs. The Company has assessed and disclosed the incremental impact of these changes on the basis of currently ascertainable position (pending issuance of state-wise rules and other clarifications), consistent with the guidance provided by the Institute of Chartered Accountants of India. The incremental impact resulting from these changes amounting to Rs.11.71 million for the current year is provided in the third quarter. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Governments on other aspects of the Labour Codes and would provide appropriate accounting effect on the basis of such developments as needed.
- 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 2025-26 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.
- Figures for the previous period / year have been re-grouped / re-worked / re-arranged wherever necessary, to make them comparable with those of the current period.

For and on behalf of the Board  
For Emmbi Industries Limited

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



Place : Mumbai.  
Date : 25th May, 2026

**EMMBI INDUSTRIES LIMITED**

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

CIN : L17120DN1994PLC000387

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

**STATEMENT OF AUDITED STANDALONE ASSETS AND LIABILITIES AS ON 31ST MARCH, 2026**

Part II		Rs. In Million	
PARTICULARS	As At 31st March, 2026 (Audited)	As At 31st March, 2025 (Audited)	
<b>A ASSETS</b>			
<b>1. Non Current Assets</b>			
Property, Plant & Equipment	1,708.11	1,699.99	
Capital Work In Progress	11.13	-	
Intangible Assets	105.47	130.58	
Financial Assets			
Investments	0.13	0.13	
Loans	4.69	4.37	
Other Financial Assets	22.95	23.87	
Deferred tax Asset - MAT Credit Entitlement	-	-	
Income Tax Asset	29.58	25.43	
Other Non-Current Assets	0.11	0.54	
<b>Sub Total - Non Current Assets</b>	<b>1,882.17</b>	<b>1,884.91</b>	
<b>2. Current Assets</b>			
Inventories	1,498.89	1,235.71	
Financial Assets			
Trade receivables	1,014.62	845.11	
Cash & Cash Equivalent	31.51	14.33	
Bank balances other than above	0.19	0.24	
Other Current Assets	156.63	135.90	
<b>Sub Total - Current Assets</b>	<b>2,701.84</b>	<b>2,231.28</b>	
<b>TOTAL ASSETS</b>	<b>4,584.02</b>	<b>4,116.19</b>	
<b>B EQUITY &amp; LIABILITIES</b>			
<b>1. Equity</b>			
Equity Share Capital	192.40	184.74	
Other Equity	1,804.56	1,682.45	
<b>Sub Total - Share Holders' Fund</b>	<b>1,996.96</b>	<b>1,867.18</b>	
<b>2. Non Current Liabilities</b>			
Financial Liabilities			
(a) Borrowings	429.48	359.50	
Other Non Current Liabilities	-	-	
Employee Benefit Provisions	35.15	17.09	
Deferred Tax Liabilities	142.92	131.41	
Liabilities for Income Tax	30.16	21.02	
<b>Sub Total - Non Current Liabilities</b>	<b>637.72</b>	<b>529.02</b>	
<b>3. Current Liabilities</b>			
Financial Liabilities			
Borrowings	1,335.28	1,234.01	
Trade Payables	592.46	471.99	
Other Financial Liabilities	21.60	13.99	
Provisions	-	-	
<b>Sub Total - Current Liabilities</b>	<b>1,949.34</b>	<b>1,719.99</b>	
<b>TOTAL LIABILITIES</b>	<b>4,584.02</b>	<b>4,116.19</b>	

For and on behalf of the Board  
For Emmbi Industries LimitedMakrand Appalwar  
(Managing Director)  
DIN : 00171950Place : Mumbai.  
Date : 25th May, 2026



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 : L17120DN1994PLC000387

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

AUDITED STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

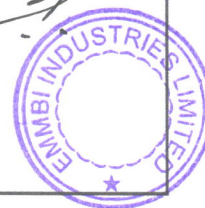
Part III		Rs. in Million	
PARTICULARS	As At 31st Mar, 2026 (Audited)	As At 31st Mar, 2025 (Audited)	
<b>(A) CASH FLOW FROM OPERATING ACTIVITIES :</b>			
Net Profit Before Tax	115.26	89.78	
Depreciation & Amortisation	121.78	117.72	
Finance Cost	189.23	180.39	
Sundry Balances Written off	-	0.41	
Provision For Gratuity	10.34	0.51	
Interest Received	(2.93)	(1.87)	
Dividend Received	(0.00)	(0.00)	
Bad Debt	(0.51)	0.03	
(Profit)/ Loss on Sale of Asset	-	0.20	
	433.17	387.17	
<b>Operating Profit Before Working Capital Changes</b>			
Adjustments for Working Capital Changes :			
Trade Payables and Other Current Liabilities	107.35	68.05	
Inventories	(263.18)	(130.66)	
Trade Receivables	(169.51)	(66.22)	
<b>CASH FLOW FROM OPERATIONS</b>	107.83	258.35	
Taxes Paid (Net)	(17.65)	(9.18)	
<b>NET CASH FLOW FROM OPERATING ACTIVITIES (A)</b>	90.18	249.17	
<b>(B) CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase of Property, Plant & Equipment, Intangible Asset	(104.80)	(187.24)	
Addition to CWIP	(11.13)	-	
(Investment)/Disinvestment in Subsidiary	-	(0.01)	
Sale Of Property, Plant & Equipment	-	1.82	
Movement in Loans and Advances	1.08	(9.90)	
Interest Received	2.93	1.87	
Dividend Received	0.00	0.00	
<b>NET CASH (USED IN) INVESTING ACTIVITIES (B)</b>	(111.91)	(193.45)	
<b>(C) CASH FLOW FROM FINANCING ACTIVITIES :-</b>			
Proceeds from issue of Share Warrants	(20.89)	20.89	
Proceeds / (Repayment) from Long Term Borrowings	69.98	(64.99)	
Proceeds / (Repayment) from Short Term Borrowings	101.26	92.25	
Proceeds from issue of Share Capital	83.57	85.38	
Expenses on issue of Share Warrants	-	(0.68)	
Interest paid on Loan	(189.23)	(180.39)	
Dividend Paid (Including Dividend Distribution tax)	(5.77)	(5.31)	
<b>NET CASH FLOW USED IN FINANCING ACTIVITIES(C)</b>	38.92	(52.84)	
<b>Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)</b>	17.19	2.88	
Cash & Cash Equivalent at the beginning of the year	14.33	11.45	
Cash & Cash Equivalent at the end of the year	31.51	14.33	

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

Place : Mumbai.  
Date : 25th May, 2026

For and on behalf of the Board  
For Emmbi Industries Limited

Makrand Appalwar  
(Managing Director)  
DIN : 00171950





## 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 : L17120DN1994PLC000387

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

Statement of Audited Consolidated Financial Results For the Quarter and Year Ended 31st March, 2026  
Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

PART-I		Rs. In Million ( Except per share data)				
Sr. No.	Particulars	QUARTER ENDED			YEAR ENDED	
		31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
1	<b>Income from Operations</b>					
	Gross Value of Sales	1,361.27	1,314.02	1,261.63	5,324.04	4,737.85
	Less : GST Recovered	191.14	191.65	186.46	768.65	696.05
	<b>(a) Net Sales/ Income from Operations</b>	<b>1,170.13</b>	<b>1,122.37</b>	<b>1,075.17</b>	<b>4,555.39</b>	<b>4,041.80</b>
	(b) Other Income	1.08	0.62	0.32	2.94	1.98
	<b>Total Income from Operations (a+b)</b>	<b>1,171.21</b>	<b>1,122.99</b>	<b>1,075.49</b>	<b>4,558.32</b>	<b>4,043.77</b>
2	<b>Expenses</b>					
	(a) Cost of materials consumed	642.69	674.79	665.18	2,690.41	2,625.29
	(b) Purchase of Stock-in Trade	19.47	8.87	-	28.35	-
	(c) Changes in inventories of finished goods, and work-in-progress and stock in trade	6.29	(43.76)	16.05	(91.38)	(87.99)
	(d) Employee Benefit Expenses	124.41	124.12	117.41	507.93	440.95
	(e) Finance Cost	45.32	49.91	47.55	189.65	180.41
	(f) Depreciation & Amortisation Expenses	30.21	30.80	30.11	121.78	117.72
	(g) Other Expenses	269.47	246.86	178.25	986.86	681.41
	<b>Total Expenses</b>	<b>1,137.85</b>	<b>1,091.59</b>	<b>1,054.55</b>	<b>4,433.60</b>	<b>3,957.78</b>
3	<b>Profit before Exceptional and Extra ordinary items and Tax (1-2)</b>	<b>33.35</b>	<b>31.41</b>	<b>20.93</b>	<b>124.72</b>	<b>85.99</b>
4	Exceptional Items	-	11.71	-	11.71	-
5	<b>Profit before Extra ordinary items and Tax (3-4)</b>	<b>33.35</b>	<b>19.70</b>	<b>20.93</b>	<b>113.01</b>	<b>85.99</b>
6	Extra ordinary items	-	-	-	-	-
7	<b>Profit before Tax (5-6)</b>	<b>33.35</b>	<b>19.70</b>	<b>20.93</b>	<b>113.01</b>	<b>85.99</b>
8	Tax Expenses					
	I. Current Tax	5.79	5.63	1.37	22.64	9.44
	II. Deferred Tax	3.30	2.91	4.89	11.51	14.26
9	<b>Profit for the Period (7-8)</b>	<b>24.26</b>	<b>11.17</b>	<b>14.67</b>	<b>78.87</b>	<b>62.29</b>
10	<b>Other Comprehensive Income</b>					
	<b>I. Items that will not be reclassified to Profit and Loss Account</b>					
	Remeasurement of Defined Benefit Plans	(0.82)	(6.91)	0.16	(7.72)	0.16
	Income Tax	-	-	-	-	-
	<b>I. Items that will be reclassified to Profit and Loss Account</b>					
	Foreign Currency Translation Reserve	(0.61)	0.12	0.11	(0.42)	0.11
11	<b>Total Comprehensive Income for the period (9+10)</b>	<b>22.83</b>	<b>4.38</b>	<b>14.94</b>	<b>70.72</b>	<b>62.56</b>
12	<b>Net profit/ (loss) for the period attributable to:</b>					
	Owners of the Holding Company	24.26	11.17	14.67	78.87	62.29
	Non-controlling interest	-	-	-	-	-
13	<b>Other comprehensive income/(loss) attributable to:</b>					
	Owners of the Holding Company	(1.43)	(6.79)	0.26	(8.14)	0.26
	Non-controlling interest	-	-	-	-	-
14	<b>Total comprehensive income/(loss) attributable to:</b>					
	Owners of the Holding Company	22.83	4.38	14.94	70.72	62.56
	Non-controlling interest	-	-	-	-	-
15	<b>Paid up Equity Share Capital (F. V. of Rs. 10/- Each)</b>	<b>192.40</b>	<b>192.40</b>	<b>184.74</b>	<b>192.40</b>	<b>184.74</b>
13	<b>Other Equity excluding Revaluation Reserve</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,798.20</b>	<b>1,678.76</b>
14	<b>Earnings per Share (of Rs. 10/- each) :</b>					
	(a) Basic-Rs	1.26	0.58	0.82	4.10	3.46
	(b) Diluted-Rs	1.26	0.58	0.76	4.10	3.24

### 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 25th May, 2026. The above results have been audited by the Statutory Auditors of the Company. Figures of the quarter ended 31st March, 2026 and 31st March, 2025 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.
- On 21 November 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020, consolidating 29 existing labour laws. The Ministry of Labour & Employment has also published draft Central Rules and FAQs. The Group has assessed and disclosed the incremental impact of these changes on the basis of currently ascertainable position (pending issuance of state-wise rules and other clarifications), consistent with the guidance provided by the Institute of Chartered Accountants of India. The incremental impact resulting from these changes amounting to Rs. 11.71 million for the current year is provided in the third quarter. The Group continues to monitor the finalisation of Central / State Rules and clarifications from the Governments on other aspects of the Labour Codes and would provide appropriate accounting effect on the basis of such developments as needed.
- 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 2025-26 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.
- The consolidated financial results have been prepared and presented as per the requirements of SEBI (Listing Obligations and Disclosure Requirements) which include the results of the subsidiary company, Zastian PTE Limited, Singapore and step down subsidiary company, Zastian Europe GmbH (ZEC), Germany.
- Figures for the previous period / year have been re-grouped / re-worked / re-arranged wherever necessary, to make them comparable with those of the current period.

For and on behalf of the Board  
For Emmbi Industries Limited

Makrand Appalwar  
(Managing Director)

DIN : 00171950

Place : Mumbai.

Date : 25th May, 2026



**EMMBI INDUSTRIES LIMITED**

99/2/1 &amp; 9, Madhuban Industrial Estate, Madhuban Dam Road, Rakholi Village, U. T. of dadra &amp; Nagar Haveli, Silvassa - 396230.

CIN : L17120DN1994PLC000387

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

**STATEMENT OF AUDITED CONSOLIDATED ASSETS AND LIABILITIES AS ON 31ST MARCH, 2026**

Part II PARTICULARS	Rs. in Million	
	As At 31st March, 2026 (Audited)	As At 31st March, 2025 (Audited)
<b>A ASSETS</b>		
<b>1. Non Current Assets</b>		
Property, Plant & Equipment	1,708.11	1,699.99
Capital Work In Progress	11.13	-
Intangible Assets	105.73	130.80
Financial Assets	-	-
Investments	0.13	0.13
Loans	-	-
Other Financial Assets	23.28	24.21
Deferred tax Asset - MAT Credit Entitlement	-	-
Income Tax Asset	29.58	25.43
Other Non-Current Assets	0.11	0.54
<b>Sub Total - Non Current Assets</b>	<b>1,878.08</b>	<b>1,881.10</b>
<b>2. Current Assets</b>		
Inventories	1,511.58	1,235.71
Financial Assets	-	-
Trade receivables	1,021.99	845.11
Cash & Cash Equivalent	35.19	17.04
Bank balances other then above	0.19	0.24
Other Current Assets	156.46	136.63
<b>Sub Total - Current Assets</b>	<b>2,725.42</b>	<b>2,234.72</b>
<b>TOTAL ASSETS</b>	<b>4,603.49</b>	<b>4,115.83</b>
<b>B EQUITY &amp; LIABILITIES</b>		
<b>1. Equity</b>		
Equity Share Capital	192.40	184.74
Other Equity	1,798.20	1,678.76
<b>Sub Total - Share Holders' Fund</b>	<b>1,990.61</b>	<b>1,863.50</b>
<b>2. Non Current Liabilities</b>		
Financial Liabilities		
(a) Borrowings	429.48	359.50
Other Non Current Liabilities	-	-
Employee Benefit Provisions	35.15	17.09
Deferred Tax Liabilities	142.92	131.41
Liabilities for Income Tax	30.16	21.02
<b>Sub Total - Non Current Liabilities</b>	<b>637.72</b>	<b>529.02</b>
<b>3. Current Liabilities</b>		
Financial Liabilities		
Borrowings	1,335.28	1,234.01
Trade Payables	617.14	475.31
Other Financial Liabilities	22.75	13.99
Provisions	-	-
<b>Sub Total - Current Liabilities</b>	<b>1,975.17</b>	<b>1,723.31</b>
<b>TOTAL LIABILITIES</b>	<b>4,603.49</b>	<b>4,115.83</b>

For Emmbi Industries Limited

Makrand Appalwar  
(Managing Director)  
DIN : 00171950Place : Mumbai.  
Date : 25th May, 2026

**EMMBI INDUSTRIES LIMITED**

99/2/1 &amp; 9, Madhuban Industrial Estate, Madhuban Dam Road, Rakholi Village, U. T. of dadra &amp; Nagar Haveli, Silvassa - 396230.

CIN : L17120DN1994PLC000387

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

**AUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026**

Part III		Rs. in Million	
PARTICULARS	As At 31st March, 2026 (Audited)	As At 31st March, 2025 (Audited)	
<b>(A) CASH FLOW FROM OPERATING ACTIVITIES :</b>			
Net Profit Before Tax	113.01	85.99	
Depreciation & Amortisation	121.78	117.72	
Finance Cost	189.65	180.41	
Provision For Gratuity	10.34	0.51	
Interest Received	(2.93)	(1.87)	
Dividend Received	(0.00)	(0.00)	
Bad Debt	(0.51)	0.03	
(Profit)/ Loss on Sale of Asset	-	0.20	
	<b>431.34</b>	<b>383.00</b>	
<b>Operating Profit Before Working Capital Changes</b>			
Adjustments for Working Capital Changes :			
Trade Payables and Other Current Liabilities	130.77	70.65	
Inventories	(275.87)	(130.66)	
Trade Receivables	(176.89)	(65.81)	
	<b>109.34</b>	<b>257.17</b>	
<b>CASH FLOW FROM OPERATIONS</b>			
Taxes Paid (Net)	(17.65)	(9.18)	
<b>NET CASH FLOW FROM OPERATING ACTIVITIES (A)</b>	<b>91.69</b>	<b>247.99</b>	
<b>(B) CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase of Property, Plant & Equipment	(104.84)	(187.46)	
Addition to CWIP	(11.13)	-	
(Investment)/Disinvestment in Subsidiary	-	-	
Sale Of Property, Plant & Equipment	-	1.82	
Movement in Loans and Advances	1.41	(5.87)	
Interest Received	2.93	1.87	
Dividend Received	0.00	0.00	
<b>NET CASH (USED IN) INVESTING ACTIVITIES (B)</b>	<b>(111.62)</b>	<b>(189.64)</b>	
<b>(C) CASH FLOW FROM FINANCING ACTIVITIES :-</b>			
Proceeds from issue of Share Warrants	(20.89)	20.89	
Proceeds / (Repayment) from Long Term Borrowing	69.98	(64.99)	
Proceeds / (Repayment) from Short Term Borrowing	101.26	92.25	
Proceeds from issue of Share Capital	83.57	85.38	
(Loan)/ Repayment to Subsidiary & LLP	-	-	
Expenses on issue of Share Warrants	-	(0.68)	
Interest paid on Loan	(189.65)	(180.41)	
Dividend Paid (Including Dividend Distribution tax)	(5.77)	(5.31)	
<b>NET CASH FLOW USED IN FINANCING ACTIVITIES(C)</b>	<b>38.50</b>	<b>(52.86)</b>	
Effects of exchange rate changes on cash and cash equivalents	(0.42)	0.11	
<b>Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)</b>	<b>18.15</b>	<b>5.59</b>	
Cash & Cash Equivalent at the beginning of the year	17.04	11.45	
Cash & Cash Equivalent at the end of the year	<b>35.19</b>	<b>17.04</b>	

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 : 25th May, 2026