



**SINGH ABHISHEK & CO**  
Chartered Accountants  
35/2 B T ROAD,  
CIT BUILDING,  
KOLKATA - 700002.

**CA Abhishek Kr Singh**  
FCA, DISA (ICAI)

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## **Limited Review Report**

Independent Auditor's Review Report on Un audited Standalone financial Results for the Quarter Ended 30<sup>th</sup> June 2024 pursuant to regulation 33 of the SEBI (LODR) Regulations.

**To**  
**The Board of Directors**  
**Emkay Consultants Limited**  
**Kolkata-700027**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results **Emkay Consultants Limited** (the "Company"), for the quarter ended June 30, 2024 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("IND AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements ("SRE") 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India ("ICAI"). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ('Ind AS') specified under section 133 of companies Act, 2013 as amended, read with relevant rules issued there under and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Singh Abhishek & Co.  
Chartered Accountants

For Singh Abhishek & Co  
Chartered Accountants  
FRN:333719E

CA. Abhishek Kr. Singh  
Proprietor  
Mem No.-310477  
Firm Regn. No.-333719E

*Abhishek Kumar Singh*  
(Abhishek Kumar Singh)  
Proprietor  
M. NO. -310477

UDIN: 243104771BK82118946

Date:14/08/2024  
Place: Kolkata

**EMIKAY CONSULTANTS LIMITED**  
 5B, JUDGES COURT, ROAD, ALIPORE HEIGHT, KOLKATA-700 027  
 CIN NO. L74140WB1990PLC050229  
 Email Id: support@emkayconsultants.com

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**STATEMENT OF UNAUDITED RESULTS FOR THE YEAR ENDED 30TH JUNE 2024**

|       |   | Quarter Ended    |                  |                  | Year Ended        |
|-------|---|------------------|------------------|------------------|-------------------|
|       |   | 30.06.2024       | 31.03.2024       | 30.06.2023       | 31.03.2024        |
|       |   | (Unaudited)      | (Audited)        | (Unaudited)      | (Audited)         |
|       |   | Rs.              | Rs.              | Rs.              | Rs.               |
| 1     | <b>Revenue from Operation</b>   |                  |                  |                  |                   |
| (i)   | Interest Income   | 28,15,012        | 21,25,718        | 5,03,476         | 51,10,215         |
| (ii)  | Dividend Income   | -                | -                | -                | -                 |
| (iii) | Net gain on fair value changes  | -                | -                | -                | -                 |
| (iv)  | Other Operating Revenue   | 6,67,711         | 3,43,607         | 1,32,888         | 68,982            |
|       | <b>Total Revenue from Operations (Net)</b>  | <b>34,82,723</b> | <b>24,69,325</b> | <b>6,36,364</b>  | <b>51,79,197</b>  |
| 2     | <b>Expenses</b>   |                  |                  |                  |                   |
| (i)   | Finance cost  | 9,47,905         | 7,66,808         | 329              | 9,86,838          |
| (ii)  | Employee benefits expenses  | 7,26,210         | 5,75,746         | 5,07,000         | 23,27,863         |
| (iii) | Depreciation and amortisation expense   | 3,80,706         | 87,851           | 1,30,126         | 3,51,404          |
| (iv)  | Other expenditure   | 16,80,141        | 11,17,602        | 2,82,591         | 35,19,003         |
| (v)   | <b>Total expenses</b>   | <b>37,34,962</b> | <b>25,48,007</b> | <b>9,20,046</b>  | <b>71,85,108</b>  |
| 3     | <b>Profit from Operations, before other income, finance costs and exceptional items (1-2)</b>               | <b>-2,52,239</b> | <b>-78,682</b>   | <b>-2,83,682</b> | <b>-20,05,911</b> |
| 4     | <b>Other Income</b>   | -                | -                | -                | -                 |
| 5     | <b>Profit from Ordinary activities before finance costs and exceptional items (3+4)</b>                     | <b>-2,52,239</b> | <b>-78,682</b>   | <b>-2,83,682</b> | <b>-20,05,911</b> |
| 6     | <b>Finance Costs</b>  | -                | -                | -                | -                 |
| 7     | <b>Profit from Ordinary activities after finance costs but before exceptional items (5-6)</b>               | <b>-2,52,239</b> | <b>-78,682</b>   | <b>-2,83,682</b> | <b>-20,05,911</b> |
| 8     | <b>Exceptional Items</b>  | -                | -                | -                | -                 |
| 9     | <b>Profit/(Loss) from ordinary activities before tax (7-8)</b>  | <b>-2,52,239</b> | <b>-78,682</b>   | <b>-2,83,682</b> | <b>-20,05,911</b> |
| 10    | <b>Tax expenses</b>   | -                | -                | -                | -40,541           |
| 11    | <b>Net Profit/(Loss) from ordinary activities after tax (9-10)</b>  | <b>-2,52,239</b> | <b>-78,682</b>   | <b>-2,83,682</b> | <b>-19,65,370</b> |
| 12    | <b>Extraordinary items</b>  | -                | -                | -                | -                 |
| 13    | <b>Net Profit/(Loss) for the period (11-12)</b>   | <b>-2,52,239</b> | <b>-78,682</b>   | <b>-2,83,682</b> | <b>-19,65,370</b> |
| 14    | Share of Profit/(Loss) of associates  |                  |                  |                  | -                 |
| 15    | Minority Interest   |                  |                  |                  | -                 |
| 16    | <b>Net Profit/(Loss) after taxes, minority interest and share of profit/(loss) of associates (13-14-15)</b> | <b>-2,52,239</b> | <b>-78,682</b>   | <b>-2,83,682</b> | <b>-19,65,370</b> |
| 17    | Paid up Equity Share Capital (Face Value Rs. 10/- each)   | 3,00,04,000      | 3,00,04,000      | 3,00,04,000      | 3,00,04,000       |
| 18    | Reserves excluding Revaluation Reserves   | -                | -                | -                | -                 |
| 19    | Earning per share (EPS) - before and after extraordinary items (not annualised) Rs.                         |                  |                  |                  |                   |
|       | - Basic & diluted   | -0.084           | -0.026           | -0.095           | -0.655            |
|       | - Face Value of Shares Rs. 10/-   |                  |                  |                  |                   |

**NOTES :**

1. The above results have been approved and taken on record by the Board of directors meeting held on 14.08.2024 after being by Audit Committee
2. The auditors of the company have carried out limited review of the results for the quarter ended on 30th June 2024 in accordance with Reg 33 of the sebi LODR
- (Listing Obligations and Disclosure Requirements) Regulations,2015.
3. The company is operating in one segment only.
4. The Company does not have any Exceptional or Extraordinary item to report for the above periods.
5. Figures of the previous periods are re-classified/ re-arranged / re-grouped , wherever necessary, as per the format revised by SEBI in conformity with the amended Schedule III to the Companies Act,2013.
6. The accounts have been prepared using the same Accounting Policies and Standards as those followed in previous years. The previous figures have been regrouped ,reclassified and recast wherever necessary

Place : Kolkata  
Date : 14th Aug 2024

Dipak Kumar Singh

DIPAK KUMAR SINGH  
(Chairman)  
DIN : 00506236



For Singh Abhishek & Co.  
Chartered Accountants

A. Abhishek & Co. Ltd  
CA. Abhishek Kr. Singh  
Proprietor  
Mem No.-310477  
Firm Regn. No.-333719E

UDIN: 24310477BK B2118946

**EMKAY CONSULTANTS LIMITED**  
**5B, JUDGES COURT, ROAD, ALIPORE HEIGHT, KOLKATA-700 027**  
**CIN NO. L74140WB1990PLC050229**  
**Email Id: support@emkayconsultants.com**

| PART - II SELECT INFORMATION FOR THE YEAR ENDED 30th JUNE, 2024 |  |           |           |  |           |           |           |   |
|---|--|-----------|-----------|--|-----------|-----------|-----------|---|
| <b>A</b>  | <b>PARTICULARS OF SHAREHOLDINGS</b>  |           |           |  |           |           |           |   |
| <b>1</b>  | <b>Public Shareholding</b>   |           |           |  |           |           |           |   |
|   | - Number of Shares   | 13,95,250 | 13,95,250 | 13,95,250  | 13,95,250 | 13,95,250 | 13,95,250 | 13,95,250   |
|   | - Percentage of Shareholding   | 46.50     | 46.50     | 46.50  | 46.50     | 46.50     | 46.50     | 46.50   |
| <b>2</b>  | <b>Promoters and Promoter Group Shareholding</b>   |           |           |  |           |           |           |   |
|   | a) Pledged/Encumbered  |           |           |  |           |           |           |   |
|   | - Number of Shares   | NIL       |           | NIL  | NIL       | NIL       | NIL       | NIL   |
|   | - Percentage of Shareholding (as a % of the total shareholding of promoter & promoter group) | NIL       |           | NIL  | NIL       | NIL       | NIL       | NIL   |
|   | - Percentage of Shares (as a % of the total share capital of the Company)                    | NIL       |           | NIL  | NIL       | NIL       | NIL       | NIL   |
|   | b) Non-encumbered  |           |           |  |           |           |           |   |
|   | - Number of Shares   | 16,05,150 |           | 16,05,150  | 16,05,150 | 16,05,150 | 16,05,150 | 16,05,150   |
|   | - Percentage of Shareholding (as a % of the total shareholding of promoter & promoter group) | NIL       |           | NIL  | NIL       | NIL       | NIL       | NIL   |
|   | - Percentage of Shares (as a % of the total share capital of the Company)                    | 53.50     |           | 53.50  | 53.50     | 53.50     | 53.50     | 53.50   |
| <b>B</b>  | <b>INVESTOR COMPLAINTS</b>   |           |           | <b>PENDING<br/>AT THE<br/>BEGINNING<br/>OF THE<br/>QUARTER</b> |           |           |           | <b>DISPOSED<br/>OF<br/>DURING<br/>THE<br/>QUARTER</b> |
|   | Quarter ended 31.03.2024   |           |           | NIL  | NIL       |           |           |   |

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3. The company is operating in one segment only.
4. The Company does not have any Exceptional or Extraordinary item to report for the above periods.
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6. The accounts have been prepared using the same Accounting Policies and Standards as those followed in previous years. The previous figures have been regrouped ,reclassified and recast wherever necessary



For Emkay Consultants Limited

*Dipak Kumar Sinha*

Director

Place : Kolkata

Date : 14th Aug 2024

For Singh Abhishek & Co.  
Chartered Accountants  
*Abhishek Co. Ltd.*  
CA. Abhishek Kr. Singh  
Proprietor  
Mem No.-310477  
Firm Regn. No.-333719E

# Emkay Consultants Limited

CIN: L74140WB1990PLC050229

Address: Alipore Heights 5B, Judge Court Road Kolkata WB 700027, India

PHONE NO: 033-033-24486060

EMAIL: finance@munnamaharaj.com

## STATEMENT OF UNAUDITED FINANCIAL RESULT FOR THE QUARTER ENDED ON 30TH JUNE 2024

| PARTICULARS   | Quarter Ended |             |             | Year Ended  |
|---|---------------|-------------|-------------|-------------|
|   | 30.06.2024    | 31.03.2024  | 30.06.2023  | 31.03.2024  |
|   | (Unaudited)   | (Audited)   | (Unaudited) | (Audited)   |
|   | Rs.           | Rs.         | Rs.         | Rs.         |
| Total Income from Continuing Operations   | 28,15,012     | 21,25,718   | 5,03,476    | 51,10,215   |
| Profit [+]/Loss[-] from Operations before Exceptional items and Tax                             | (2,52,239)    | (78,682)    | (2,83,682)  | (20,05,911) |
| Profit [+]/Loss[-] from Operations before tax from continuing operations                        | (2,52,239)    | (78,682)    | (2,83,682)  | (20,05,911) |
| Profit [+]/Loss[-] for the period from continuing operations                                    | (2,52,239)    | (78,682)    | (2,83,682)  | (20,05,911) |
| Total Comprehensive income  | (2,52,239)    | (78,682)    | (2,83,682)  | (20,05,911) |
| Paid Up Equity Share Capital (Face Value of Rs 10/-)  | 3,00,04,000   | 3,00,04,000 | 3,00,04,000 | 3,00,04,000 |
| Other Equity  | -             | -           | -           | -           |
| Earning Per Share of Rs 10/- each (not annualised) from continuing and discontinuing operations | (0.084)       | (0.026)     | (0.095)     | (0.655)     |
| Basic (Rs)  | (0.084)       | (0.026)     | (0.095)     | (0.655)     |
| Diluted(Rs)   | (0.084)       | (0.026)     | (0.095)     | (0.655)     |

### NOTES :

1. The above results have been approved and taken on record by the Board of directors meeting held on 14.08.2024 after being by Audit Committee
2. The auditors of the company have carried out limited review of the results for the quarter ended on 30th June 2024 in accordance with Reg 33 of the sebi LODR (Listing Obligations and Disclosure Requirements) Regulations,2015.
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6. The accounts have been prepared using the same Accounting Policies and Standards as those followed in previous years. The previous figures have been regrouped ,reclassified and recast wherever necessary



*Dipak Kumar Singh*

DIPAK KUMAR SINGH  
(Chairman)  
DIN :00506236

For Singh Abhishek & Co.  
Chartered Accountants

*Abhishek Kr. Singh*

CA. Abhishek Kr. Singh  
Proprietor  
Mem No.-310477  
Firm Regn. No.-333719E