



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

CA Abhishek Kr Singh
FCA, DISA (ICAI)

Mob: - 82749 08816. Email :- 1stsinghtax@gmail.com

Limited Review Report

Independent Auditor's Review Report on Un audited Standalone financial Results for the Quarter Ended 30th 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 Kr. Singh

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

UDIN: 24310477BKBZ118946

Date:14/08/2024
Place: Kolkata

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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	Revenue from Operation				
(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
	Total Revenue from Operations (Net)	34,82,723	24,69,325	6,36,364	51,79,197
2	Expenses				
(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)	Total expenses	37,34,962	25,48,007	9,20,046	71,85,108
	Profit from Operations, before other income, finance costs and exceptional items (1-2)	-2,52,239	-78,682	-2,83,682	-20,05,911
4	Other Income	-	-	-	-
	Profit from Ordinary activities before finance costs and exceptional items (3+4)	-2,52,239	-78,682	-2,83,682	-20,05,911
6	Finance Costs	-	-	-	-
	Profit from Ordinary activities after finance costs but before exceptional items (5-6)	-2,52,239	-78,682	-2,83,682	-20,05,911
8	Exceptional Items	-	-	-	-
	Profit/(Loss) from ordinary activities before tax (7-8)	-2,52,239	-78,682	-2,83,682	-20,05,911
10	Tax expenses	-	-	-	-40,541
	Net Profit/(Loss) from ordinary activities after tax (9-10)	-2,52,239	-78,682	-2,83,682	-19,65,370
12	Extraordinary items	-	-	-	-
	Net Profit/(Loss) for the period (11-12)	-2,52,239	-78,682	-2,83,682	-19,65,370
14	Share of Profit/(Loss) of associates	-	-	-	-
15	Minority Interest	-	-	-	-
	Net Profit/(Loss) after taxes, minority interest and share of profit/(loss) of associates (13-14-15)	-2,52,239	-78,682	-2,83,682	-19,65,370
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 :

- 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
- 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.
- The company is operating in one segment only.
- The Company does not have any Exceptional or Extraordinary item to report for the above periods.
- 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.
- 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 Singh Abhishek & Co.
Chartered Accountants

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

UDIN: 24310477BKB2118946

Place : Kolkata
Date : 14th Aug 2024

Dipak Kumar Singh
DIPAK KUMAR SINGH
(Chairman)
DIN : 00506236

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

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For Emkay Consultants Limited

Dipankar Kumar Saha

Director

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

Place : Kolkata
Date : 14th Aug 2024

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)	(19,65,370)
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 :

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Place : Kolkata
Date : 14th Aug 2024

Dipak Kumar Singh

DIPAK KUMAR SINGH
(Chairman)
DIN :00506236

For Singh Abhishek & Co.
Chartered Accountants

Abhishek Kr. Singh

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