

EMMSONS INTERNATIONAL LIMITED

Regd Office:17, Community Centre, Zamrudpur , New Delhi-110048
CIN:-L74899DL1993PLC053060, Tel: 91-11-29247721-25, Fax: 91-11-29247730
Website: www.emmsons.com, E-mail: corporate@emmsons.com

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2018

(Amount in Rs.lacs except EPS)

SN	Particulars	Quarter ended			Six Month Ended		Year ended
		September 30, 2018	June 30, 2018	September 30, 2017	September 30, 2018	September 30, 2017	March 31, 2018
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Revenue						
1	Revenue From operations	-	-	541.43	-	695.33	-
2	Other Income	379.69	355.26	191.68	734.94	379.26	1,288.57
3	Total Income (1+2)	379.69	355.26	733.11	734.94	1,074.58	1,288.57
4	Expenses						
	(a) Purchases of stock-in-trade	-	-	-	-	-	-
	(b) Changes in inventories of finished goods	-	-	-	-	-	-
	(c) Employee benefits expense	27.05	17.98	22.64	45.03	45.44	114.77
	(d) Finance costs	4,472.10	4,422.11	4,176.35	8,894.21	8,187.38	16,715.75
	(e) Depreciation and amortisation expenses	12.14	11.89	15.39	24.03	30.62	59.81
	(f) Other Expenses	258.26	89.31	2,890.53	347.57	5,724.77	50,023.93
	Total Expenses	4,769.55	4,541.29	7,104.91	9,310.84	13,988.20	66,914.26
5	Profit/(Loss) before exceptional items and tax (3-4)	(4,389.87)	(4,186.03)	(6,371.80)	(8,575.89)	(12,913.61)	(65,625.69)
6	Exceptional items	-	-	-	-	-	61.93
7	Profit/(Loss) before tax (5-6)	(4,389.87)	(4,186.03)	(6,371.80)	(8,575.89)	(12,913.61)	(65,563.75)
8	Tax expense:						
	-Current tax	-	-	-	-	-	-
	-Deferred tax	-	-	-	-	-	-
9	Net Profit/(loss) for the period (7-8)	(4,389.87)	(4,186.03)	(6,371.80)	(8,575.89)	(12,913.61)	(65,563.75)
10	Other Comprehensive Income (OCI)						
	(Items that will not be re-classified to profit & loss)						
	Remeasurements of defined benefit plan (Net of Tax)	4.69	2.45	(1.10)	7.14	(2.22)	18.07
11	Total comprehensive income for the period (9+10)	(4,385.17)	(4,183.58)	(6,372.90)	(8,568.75)	(12,915.83)	(65,545.68)
12	Reserve excluding revaluation reserves						(1,33,322.59)
13	Paid-up share capital (Paid face value per share Rs. 10 each)	1,199.60	1,199.60	1,199.60	1,199.60	1,199.60	1,199.60
14	Earning per share of Rs. 10 each						
	(1) Basic (Rs.)	(36.59)	(34.90)	(53.12)	(71.49)	(107.65)	(546.54)
	(2) Diluted (Rs.)	(36.59)	(34.90)	(53.12)	(71.49)	(107.65)	(546.54)

Notes

- The above unaudited financial results for the quarter and Six months ended September 30, 2018 were subjected to Limited review by the statutory auditor of the Company, reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 12th November , 2018. The review report of the statutory auditor is being filed with the stock Exchange.
- Other income amounting to Rs.379.69 lacs for the Quarter ended September ,30, 2018 includes interest income of Rs. 376.13 lacs, and rental income of Rs. 3.52 lacs.
- The Company is primarily engaged in the business of "Trading of commodities" which constitutes a single reporting segment and the Executive Management Committee does not monitors the operating results of its business units separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on profit or loss and is measured consistently with profit or loss in the financial statements, thus there are no additional disclosures to be provided under Ind AS 108 – "Segment Reporting".
- Financial results for all the period have been prepared and presented in accordance with the recognition and measurement principles of Ind AS 34 " Interim Financial Reporting".
- The figures of the previous periods (Quarter/Year) have been regrouped / reclassified , where ever considered necessary.



by the order of the Board
for Emmsons International Limited

Anil Kumar Monga
Chairman and Managing Director

Place: New Delhi
Date: 12th November ,2018

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BALANCE SHEET AS AT SEPTEMBER 30, 2018 (UNAUDITED)

(Rs. In lacs)

Particulars	As at September 30, 2018	As at March 31, 2018
A ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	355.71	378.32
(b) investment Property	86.88	87.69
(c) Other Intangible assets	0.08	0.27
(d) Financial Assets		
(i) Investments	882.02	883.48
(ii) Trade receivables	0.00	0.00
(iii) Deposits with Bank	0.00	0.00
(e) Deferred tax assets (net)	54.30	54.30
(f) Other non-current assets	2924.74	2551.34
Current assets		
(a) Inventories	-	-
(b) Financial Assets		
(i) Cash and cash equivalents	13.79	36.73
(ii) Other bank balances	-	-
(c) Other current assets	214.71	392.71
Total Assets	4532.23	4384.85
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	1199.60	1199.60
(b) Other Equity	(141891.34)	(133322.59)
B LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	1596.00	1596.00
(ii) Trade payables	2859.16	2792.62
(iii) Other financial liabilities	3.87	3.85
(b) Provisions	98.20	98.20
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	140323.45	131429.43
(ii) Trade payables	129.11	233.43
(iii) Other financial liabilities	3.79	11.95
(b) Other current liabilities	138.14	251.79
(c) Provisions	72.25	90.56
Total Equity and Liabilities	4532.23	4384.85

Place; New Delhi
 Date: 12th November ,2018

by the order of the Board
 for Emmsons International Limited



Anil Kumar Monga
 (Chairman and Managing Director)



**LIMITED REVIEW REPORT ON STANDALONE FINANCIAL RESULTS FOR THE
QUARTER ENDED 30TH SEPTEMBER, 2018**

To,

The Board Of Directors
Emmsons International Limited

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **Emmsons International Limited** for the quarter and half year ended 30th September, 2018 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 as modified by Circular No.CIR/CFD/FAC/62/2016 dated 5th July, 2016. The Standalone Financial Statement which is the responsibility of the Company's Management and approved by the Board of Directors on 12th November, 2018, has been compiled from the related interim standalone financial statement, which has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind-AS 34), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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) 2410, "Review of Interim Financial Information Performed by the Independent Auditors of the Entity", 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 standalone financial results, prepared in accordance with applicable accounting standards i.e. Ind-AS prescribed under section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)



Regulation, 2015 as modified by SEBI Circular dated 5th July 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Akhil Mittal & Co.
FRN: 026177N
Chartered Accountants


(CA Akhil Mittal)

Partner
M. No. 517856

Date : 12th November, 2018

