



**LIMITED REVIEW REPORT ON STANDALONE FINANCIAL RESULTS FOR THE  
QUARTER ENDED 31<sup>ST</sup> DECEMBER, 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 nine months ended 31<sup>st</sup> December, 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 5<sup>th</sup> July, 2016. The Standalone Financial Statement which is the responsibility of the Company's Management and approved by the Board of Directors on 14<sup>th</sup> February, 2019, 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 5<sup>th</sup> 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

*Akhil Mittal*

(CA Akhil Mittal)  
Partner  
M. No. 517856



Date :14th February , 2019

**EMMSONS INTERNATIONAL LIMITED**

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**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER, 2018**

(Amount in Rs.lacs except EPS)

| SN | Particulars  | Quarter ended     |                    |                   | Nine Month Ended   |                    | Year ended           |
|----|--|-------------------|--------------------|-------------------|--------------------|--------------------|----------------------|
|    |  | December 31, 2018 | September 30, 2018 | December 31, 2017 | December 31, 2018  | December 31, 2017  | March 31, 2018       |
|    |  | (Unaudited)       | (Unaudited)        | (Unaudited)       | (Unaudited)        | (Unaudited)        | (Audited)            |
|    | <b>Revenue</b>   |                   |                    |                   |                    |                    |                      |
| 1  | Revenue From operations  | -                 | -                  | -                 | -                  | -                  | -                    |
| 2  | Other Income   | 364.24            | 379.69             | 190.96            | 1,099.18           | 570.22             | 1,288.57             |
| 3  | <b>Total Income (1+2)</b>  | <b>364.24</b>     | <b>379.69</b>      | <b>190.96</b>     | <b>1,099.18</b>    | <b>570.22</b>      | <b>1,288.57</b>      |
| 4  | <b>Expenses</b>  |                   |                    |                   |                    |                    |                      |
|    | (a) Purchases of stock-in-trade                                      | -                 | -                  | -                 | -                  | -                  | -                    |
|    | (b) Changes in inventories of finished goods                         | -                 | -                  | -                 | -                  | -                  | -                    |
|    | (c) Employee benefits expense  | 15.85             | 27.05              | 23.68             | 60.88              | 69.12              | 114.77               |
|    | (d) Finance costs  | 4,472.16          | 4,472.10           | 4,279.41          | 13,366.37          | 12,466.78          | 16,715.75            |
|    | (e) Depreciation and amortisation expenses                           | 11.89             | 12.14              | 15.39             | 35.92              | 46.00              | 59.81                |
|    | (f) Other Expenses   | 42.10             | 258.26             | 4,847.80          | 389.66             | 9,877.24           | 50,023.93            |
|    | <b>Total Expenses</b>  | <b>4,542.00</b>   | <b>4,769.55</b>    | <b>9,166.28</b>   | <b>13,852.84</b>   | <b>22,459.15</b>   | <b>66,914.26</b>     |
| 5  | <b>Profit/(Loss) before exceptional items and tax (3-4)</b>          | <b>(4,177.76)</b> | <b>(4,389.87)</b>  | <b>(8,975.32)</b> | <b>(12,753.66)</b> | <b>(21,888.93)</b> | <b>(65,625.69)</b>   |
| 6  | Exceptional items  | -                 | -                  | -                 | -                  | -                  | 61.93                |
| 7  | <b>Profit/(Loss) before tax (5-6)</b>                                | <b>(4,177.76)</b> | <b>(4,389.87)</b>  | <b>(8,975.32)</b> | <b>(12,753.66)</b> | <b>(21,888.93)</b> | <b>(65,563.75)</b>   |
| 8  | <b>Tax expense:</b>  |                   |                    |                   |                    |                    |                      |
|    | -Current tax   | -                 | -                  | -                 | -                  | -                  | -                    |
|    | -Deferred tax  | -                 | -                  | -                 | -                  | -                  | -                    |
| 9  | <b>Net Profit/(Loss) for the period (7-8)</b>                        | <b>(4,177.76)</b> | <b>(4,389.87)</b>  | <b>(8,975.32)</b> | <b>(12,753.66)</b> | <b>(21,888.93)</b> | <b>(65,563.75)</b>   |
| 10 | <b>Other Comprehensive Income (OCI)</b>                              |                   |                    |                   |                    |                    |                      |
|    | (Items that will not be re-classified to profit & loss)              |                   |                    |                   |                    |                    |                      |
|    | Remeasurements of defined benefit plan (Net of Tax)                  | 2.48              | 4.69               | (1.16)            | 9.61               | (3.37)             | 18.07                |
| 11 | <b>Total comprehensive income for the period (9+10)</b>              | <b>(4,175.29)</b> | <b>(4,385.17)</b>  | <b>(8,976.47)</b> | <b>(12,744.04)</b> | <b>(21,892.30)</b> | <b>(65,545.68)</b>   |
| 12 | <b>Reserve excluding revaluation reserves</b>                        |                   |                    |                   |                    |                    | <b>(1,33,322.59)</b> |
| 13 | <b>Paid-up share capital (Paid face value per share Rs. 10 each)</b> | <b>1,199.60</b>   | <b>1,199.60</b>    | <b>1,199.60</b>   | <b>1,199.60</b>    | <b>1,199.60</b>    | <b>1,199.60</b>      |
| 14 | <b>Earning per share of Rs. 10 each</b>                              |                   |                    |                   |                    |                    |                      |
|    | (1) Basic (Rs.)  | (34.83)           | (36.59)            | (74.82)           | (106.32)           | (182.47)           | (546.54)             |
|    | (2) Diluted (Rs.)  | (34.83)           | (36.59)            | (74.82)           | (106.32)           | (182.47)           | (546.54)             |

**Notes**

- The above unaudited financial results for the quarter and Nine months ended December 31, 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 14th February, 2019. The review report of the statutory auditor is being filed with the stock Exchange.
- Other income amounting to Rs.364.24 lacs for the Quarter ended December, 31, 2018 includes interest income of Rs. 360.72 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: 14th February, 2019