



SURESH & ASSOCIATES

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LIMITED REVIEW REPORT ON STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER, 2017

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 month ended 31st December, 2017 ("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 13th February, 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

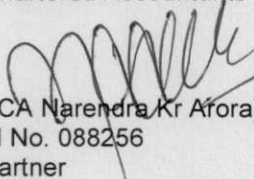


accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)

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.

Other Legal and Regulatory Requirements: Annual General meeting of the Company has not been held for FY 2015-16 and FY 2016-17.

For Suresh & Associates
FRN: 003316N
Chartered Accountants


(CA Narendra Kr Afora)
M No. 088256
Partner



Date: 14.02.2018
Place: Delhi

EMMSONS INTERNATIONAL LIMITED

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER, 2017

(Amount in Rs.lacs except EPS)

SN	Particulars	Quarter ended			Nine Month Ended		Year ended
		31st December 2017	30th September 2017	31st December 2016	31st December 2017	31st December 2016	31st March 2017
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
	Revenue						
1	Revenue From operations	-	541.43	378.54	-	547.62	234.63
2	Other Income	190.96	191.68	247.63	570.22	693.50	1,251.04
3	Total Income (1+2)	190.96	733.11	626.17	570.22	1,241.12	1,485.68
4	Expenses						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of stock-in-trade	-	-	-	-	89.80	89.80
	(c) Changes in inventories of finished goods	-	-	-	-	362.55	362.55
	(d) Employee benefits expense	23.68	22.64	52.75	69.12	247.33	313.62
	(e) Finance costs	4,279.41	4,176.35	3,259.17	12,466.78	10,074.17	13,983.49
	(f) Depreciation and amortisation expenses	15.39	15.39	17.05	46.00	50.97	67.57
	(k) Other Expenses	4,847.80	2,890.53	4,507.47	9,877.24	10,630.13	26,808.21
	Total Expenses	9,166.28	7,104.91	7,836.44	22,459.15	21,454.93	41,625.23
5	Profit/(Loss) before exceptional items and tax (3-4)	(8,975.32)	(6,371.80)	(7,210.27)	(21,888.93)	(20,213.81)	(40,139.55)
6	Exceptional items	-	-	-	-	(574.27)	(633.94)
7	Profit/(Loss) before tax (5-6)	(8,975.32)	(6,371.80)	(7,210.27)	(21,888.93)	(19,639.55)	(39,505.61)
8	Tax expense:	-	-	-	-	-	-
	-Current tax	-	-	-	-	-	-
	-Deferred tax	-	-	-	-	-	-
9	Net Profit/loss for the period (7-8)	(8,975.32)	(6,371.80)	(7,210.27)	(21,888.93)	(19,639.55)	(39,505.61)
10	Other Comprehensive Income (OCI)						
	i) a) Items that will not be reclassified to profit or loss	(1.16)	(1.10)	(3.83)	(3.37)	(11.48)	(15.30)
	b) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	ii) a) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	b) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
11	Total comprehensive income for the period (9+10)	(8,976.47)	(6,372.90)	(7,214.09)	(21,892.30)	(19,651.02)	(39,520.91)
12	Reserve excluding revaluation reserves						(67,776.91)
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.)	(74.83)	(53.13)	(60.14)	(182.50)	(163.81)	(329.45)
	(2) Diluted (Rs.)	(74.83)	(53.13)	(60.14)	(182.50)	(163.81)	(329.45)



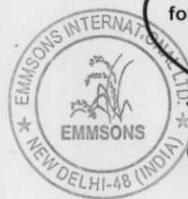
Notes

- 1 The above unaudited financial results 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, 2018. The review report of the Statutory Auditor is being filed with the Stock Exchange.
- 2 The Company has adopted Indian Accounting Standard (Ind-AS) effective from 1st April, 2017 (transition date being 1st April, 2016) and accordingly unaudited financial results for the Nine Months and quarter ended 31st December, 2017 are in compliance with the Ind-As prescribed under section 133 of the Companies Act, 2013 read together with the Companies (Indian Accounting Standards) Rule, 2015 (As Amended), and accordingly, erstwhile Indian Generally Accepted Accounting Principles (IGAAP) results for the quarter ended 31st December, 2016, Nine Months ended 31st December, 2016 and year ended 31st March, 2017 have been restated to make the results comparable. The format for unaudited quarterly results as prescribed in SEBI's circular CIR/CFD/CMD/15/2015 dated 13th November, 2015 has been modified to comply with requirements of SEBI's Circular dated 5th July, 2016, Ind-AS and Schedule III (Division II) to the Companies Act, 2013 applicable to Companies that are required to comply with Ind-AS.
- 3 Reconciliation of the net profit for the quarter ended 31st December, 2016, Nine Months ended 31st December, 2016 and year ended 31st March, 2017 as reported under erstwhile IGAAP and as restated under Ind AS is as under:

Particulars	Quarter ended 31st December 2016	Nine Month ended 31st December 2016	Year Ended ended 31st March, 2017
Profit after tax reported in previous Indian GAAP	(7213.74)	(19650.69)	(39520.89)
a) Fair Value of Investment through profit & Loss	(0.35)	(0.33)	(0.02)
b) Impact of discounting of security deposit received			
-Interest expense (Net of straight lining)	(0.04)	(0.19)	(0.23)
-Prepaid rent amortised in the period	0.04	0.19	0.23
c) Actuarial gain/ (Loss) of gratuity to other comprehensive Income	(3.83)	(11.48)	(15.30)
Profit after tax as per Ind-AS	(7,217.92)	(19,662.50)	(39,536.21)
Other Comprehensive Income			
a) Actuarial (gain)/ loss of gratuity	3.83	11.48	15.30
Total Comprehensive Income As per Ind-AS	(7,214.09)	(19,651.02)	(39,520.91)

- 4 Financial results for all the period have been prepared and presented in accordance with recognition and measurement principles of IND-AS 34 "Interim Financial Reporting"
- 5 The company may review its accounting policies or its use of exemptions and accordingly, the consequent changes in the accounting treatments and disclosures, if any, would be considered in the financial results of the subsequent quarters within the financial year ending 31st March, 2018, as provided in Ind-AS 101 "first time adoption of Indian Accounting Standards"
- 6 The figures of the previous periods (Quarter/Half Year/Year) have been regrouped / reclassified, where ever considered necessary.

Place; New Delhi
Date: 14th February, 2018



By the order of the Board
for Emmons International Limited

Anil Kumar Monga
Chairman & Managing Director