



Star Trading House recognised by Govt. of India

Date: 13<sup>th</sup> November, 2024

To,  
Listing Department  
BSE Limited  
Floor 25, Phiroze Jeejeebhoy Towers  
Dalal Street - Mumbai- 400001

Scrip Code: 532038

**Subject: Outcome of Board Meeting and Intimation under Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir,

This is to inform you that the Board of Directors of the Company at its meeting held today i.e., Wednesday, 13<sup>th</sup> November, 2024 have inter-alia considered and approved the following:

1. The Un-audited Standalone Financial Results of the Company for the second quarter and half year ended 30<sup>th</sup> September, 2024 (Results including auditor's Limited Review Report attached as **Annexure-I**).
2. The Un-audited Consolidated Financial Results of the Company for the second quarter and half year ended 30<sup>th</sup> September, 2024 (Results including auditor's Limited Review Report attached as **Annexure-II**).

The meeting of Board of Directors of the Company commenced at 2.00 P.M. and concluded at 3.20 P.M.

This is for your kind information and records, please.

Thanking You.

For: Emmsons International Limited



*Priya Kesari*  
Priya Kesari

Company Secretary and Compliance officer



2001-2002, 2009-2010

Registered & Admn. Office : 301/12, Community Centre, Zamrudpur, New Delhi -1100 48, India

Tel. : 2924 7721-25 Fax : 91 11 2924 7730

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CIN No. : L74899DL1993PLG053060



1998-1999

# EMMSONS INTERNATIONAL LIMITED

ANNEXURE - I

Regd Office: Flat No. 301, Plot No. 12, Zamrudpur, Community Centre, Kailash Colony, 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 HALF YEAR ENDED SEPTEMBER 30, 2024

Particulars	(Amount in Rs.lacs except EPS)					
	Quarter ended			Six Month Ended		Year ended
	September 30, 2024	June, 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	March 31, 2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>I Income</b>						
Revenue From operations	-	-	-	-	-	-
Other Income	53.22	1.27	-	54.49	-	3.84
<b>Total Income (1+2)</b>	<b>53.22</b>	<b>1.27</b>	<b>-</b>	<b>54.49</b>	<b>-</b>	<b>3.84</b>
<b>II Expenses</b>						
(a) Purchases of stock-in-trade	-	-	-	-	-	-
(b) Changes in inventories of finished goods	-	-	-	-	-	-
(c) Employee benefits expense	2.96	2.96	2.29	5.93	4.04	20.28
(d) Finance costs	-	-	4785.97	-	9,519.91	19,039.82
(e) Depreciation and amortisation expenses	2.86	2.87	3.04	5.72	6.05	11.40
(f) Other Expenses	20.86	13.10	7.10	33.96	16.72	44.56
<b>Total Expenses</b>	<b>26.68</b>	<b>18.93</b>	<b>4798.40</b>	<b>45.61</b>	<b>9546.73</b>	<b>19116.07</b>
<b>III Profit/(Loss) before exceptional items and tax (I-II)</b>	<b>26.54</b>	<b>(17.66)</b>	<b>(4798.40)</b>	<b>8.88</b>	<b>(9546.73)</b>	<b>(19112.22)</b>
<b>IV Exceptional items</b>	-	-	-	-	-	-
<b>V Profit/(Loss) before tax (III-IV)</b>	<b>26.54</b>	<b>(17.66)</b>	<b>(4798.40)</b>	<b>8.88</b>	<b>(9546.73)</b>	<b>(19112.22)</b>
<b>VI Tax expense:</b>						
-Current tax	-	-	-	-	-	-
-Deferred tax	-	-	-	-	-	-
<b>VII Net Profit/(loss) for the period (V-VI)</b>	<b>26.54</b>	<b>(17.66)</b>	<b>(4798.40)</b>	<b>8.88</b>	<b>(9546.73)</b>	<b>(19112.22)</b>
<b>VIII Other Comprehensive Income (OCI)</b>						
(Items that will not be re-classified to profit & loss)	-	-	-	-	-	-
Remeasurements of defined benefit plan (Net of Tax)	0.72	0.71	0.39	1.43	0.69	5.01
<b>IX Total comprehensive income for the period (VII+VIII)</b>	<b>27.26</b>	<b>(16.95)</b>	<b>(4798.01)</b>	<b>10.31</b>	<b>(9546.04)</b>	<b>(19107.21)</b>
<b>X Paid-up share capital (Paid face value per share Rs. 10 each)</b>	<b>1199.60</b>	<b>1199.60</b>	<b>1199.60</b>	<b>1199.60</b>	<b>1199.60</b>	<b>1199.60</b>
<b>XI Reserve excluding revaluation reserves</b>	-	-	-	-	-	<b>(235225.64)</b>
<b>XII Earning per share of Rs. 10 each</b>						
(1) Basic (Rs.)	0.22	(0.15)	(40.00)	0.07	(79.58)	(159.32)
(2) Diluted (Rs.)	0.22	(0.15)	(40.00)	0.07	(79.58)	(159.32)

### Notes

- 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 13th November, 2024. The review report of the Statutory Auditor is being filed with the Bombay Stock Exchange.
- These results have been prepared in accordance with the Indian Accounting standards (referred as "Ind AS") 34 Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- 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".



- 4 The Company has continued to default in repayment of principal and interest in respect of its borrowings. Bank accounts has been declared as NPA, Hence no Interest has been provided in books of accounts from current financial Year (From 01-04-2024)
- 5 Financial results for all the period presented have been prepared in accordance with the recognition and measurement principal of Ind AS notified under the companies (Indian Accounting Standards) rule 2015 as amended form time to time.
- 6 Standalone Statement of Assets and Liabilities as at 30th September,2024

Particulars	(Rs. In lacs)	
	As at 30th September,2024 (Unaudited)	As at 31st March,2024 (Audited)
<b>A ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, Plant and Equipment	192.93	197.84
(b) Investment Property	77.16	77.97
(c) Other Intangible assets	0.00	0.00
(d) Financial Assets		
(i) Investments	882.02	882.02
(ii) Trade receivables	-	-
(iii) Other Financial Non-Current Assets	-	-
(e) Deferred tax assets (net)	-	-
(f) Other non-current assets	14.34	14.34
<b>Current assets</b>		
(a) Inventories	-	-
(b) Financial Assets		
(i) Cash and cash equivalents	4.93	2.92
(ii) Other bank balances	-	-
(ii) Other Financial Assets	-	-
(c) Current Tax Assets (Net)	103.68	103.41
(d) Other current assets	0.26	0.26
<b>Total Assets</b>	<b>1275.31</b>	<b>1278.76</b>
<b>B EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity Share capital	1199.60	1199.60
(b) Other Equity	(235,215.33)	(235,225.64)
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	1929.60	1939.60
(ii) Trade payables		
(a) Total Outstanding dues of Micro & Small Enterprises	-	-
(b) Total Outstanding dues of Creditors other than Micro & Small	2946.54	2953.61
(iii) Other financial liabilities	-	-
(b) Provisions	-	-
<b>Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	229984.01	229984.01
(ii) Trade payables		
(a) Total Outstanding dues of Micro & Small Enterprises	0.89	0.40
(b) Total Outstanding dues of Creditors other than Micro & Small	5.99	1.10
(iii) Other financial liabilities	118.34	119.05
(b) Other current liabilities	139.37	139.30
(c) Provisions	166.30	167.73
<b>Total Equity and Liabilities</b>	<b>1275.31</b>	<b>1278.76</b>



7 Standalone Statement of Cash flow for the year ended 30th September, 2024

Particulars	(Rs. In Lacs)	
	As at 30th September, 2024 (Un-Audited)	As at 31st March, 2024 (Audited)
<b>A. Cash flow from operating activities :</b>		
Net Profit/(Loss) before tax	8.88	(19112.22)
Adjustment for :		
Depreciation	5.72	11.40
(Profit)/loss on sale of Property, Plant and Equipment	(1.27)	(3.59)
Re-measurement gains/(losses) on defined benefit plans	1.43	5.01
Interest income	0.00	(0.01)
Finance Cost Paid	0.00	
<b>Operating profit before working capital changes</b>	<b>5.88</b>	<b>19039.82</b>
<b>Movements in Working Capital</b>	<b>14.77</b>	<b>(59.58)</b>
Inventories	-	-
Trade Receivable	-	-
Financial Assets & Other Assets	(0.26)	(0.85)
Trade Payable	(1.69)	0.94
Other Financial Liabilities	(0.71)	0.32
Other Current Liabilities	0.06	0.04
Provisions	(1.43)	5.28
<b>Cash generated from operations</b>	<b>10.74</b>	<b>(53.85)</b>
Income tax paid (Net of refunds)	-	-
<b>Net cash flow from operating activities (A)</b>	<b>10.74</b>	<b>(53.85)</b>
<b>B. Cash flow from investing activities :</b>		
Purchase of fixed assets	0.00	(0.19)
Proceeds from sale of fixed assets	1.27	4.96
Interest income	-	0.01
<b>Net cash flow from / (used in) investing activities (B)</b>	<b>1.27</b>	<b>4.77</b>
<b>C. Cash flow from financing activities :</b>		
Net Proceeds/(Repayment) of long term borrowings	(10.00)	49.55
Net Proceeds/(Repayment) of short term borrowings	-	-
Finance Cost Paid	-	-
<b>Net cash flow from / (used in) financing activities (C)</b>	<b>(10.00)</b>	<b>49.55</b>
<b>Net increase / (decrease) in Cash and cash equivalents</b>	<b>2.00</b>	<b>0.47</b>
Cash and cash equivalents at the beginning of the year	2.92	2.45
<b>Cash and cash equivalents at the end of the year</b>	<b>4.93</b>	<b>2.92</b>
<b>Components of Cash &amp; Cash Equivalents</b>		
Cash in hand	3.63	1.88
Balances with Banks	1.29	1.04
<b>Cash &amp; Cash equivalents in Cash Flow Statement</b>	<b>4.93</b>	<b>2.92</b>

8 The figures of the previous periods (Quarter/Half Year /Year) have been regrouped / reclassified , where ever considered



by the order of the Board  
for Emmsons International Limited

*Rajesh Monga*  
Rajesh Monga  
Whole-time Director  
(Place: New Delhi)  
Date: November 13, 2024

# B.B. CHAUDHRY & CO.

CHARTERED ACCOUNTANTS

Z-8, HAUZ KHAS, NEW DELHI - 110016, Ph.: 41518461, 41015630, 41435656

E-mail : cabb1949@gmail.com

Ref. No. ....

Dated 13-11-2024

**LIMITED REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024**

To,  
THE BOARD OF DIRECTORS  
EMMSONS INTERNATIONAL LIMITED

**Qualified Opinion**

We have reviewed the accompanying statement of Standalone Unaudited Financial Results ("the Statement") of **Emmsons International Limited** ("the Company") for the quarter and half year ended 30th September 2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement 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 caused us to believe that the accompanying statement of standalone unaudited financial results, prepared in accordance with applicable accounting standards and other recognized accounting practices and policies 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 amended) including the manner in which it is to be disclosed, or that it contains any material misstatement.

**Basis Qualified Opinion**

**As Stated in:**

**Material Uncertainty Related To Going Concern**

We draw attention to the accompanying Statement which in indicated that the Company has incurred a net Profit of Rs. 27.26 Lacs during the quarter ended 30 September 2024 and a net Profit for the half year ended Rs. 10.31 Lacs as of that date, the Company's accumulated losses amounts to Rs. 235215.33 Lacs which have resulted in substantial erosion of net worth of the Company and the current liabilities have exceeded its current assets as at 30 September 2024. We further draw attention that the Company has continued to default in repayment of principal and interest in respect of its borrowings. The above factors, on the operations of the company, indicate that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. Our conclusion is modified in respect of this matter.

For **B.B. Chaudhry & Co.**

Chartered Accountants

(Firm's Registration No: 001784N)



**B.B. Chaudhry**

Proprietor

(Membership No. 14231)

UDIN: 24014231 BKC MAH 8487

Date: 13<sup>th</sup> November, 2024

Place: New Delhi

**EMMSONS INTERNATIONAL LIMITED**

Regd Office: Flat No. 301, Plot No. 12, Zamrudpur, Community Centre, Kailash Colony, 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 CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024**

(Amount in Rs.lacs except EPS)

SN	Particulars	Quarter ended			Six Month Ended		Year ended
		September 30, 2024	June, 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	March 31, 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>I</b>	<b>Income</b>						
	Revenue From operations	-	-	-	-	-	-
	Other Income	53.22	1.27	-	54.49	-	3.84
	<b>Total Income</b>	<b>53.22</b>	<b>1.27</b>	<b>-</b>	<b>54.49</b>	<b>-</b>	<b>3.84</b>
<b>II</b>	<b>Expenses</b>						
	(a) Purchases of stock-in-trade	-	-	-	-	-	-
	(b) Changes in inventories of finished goods	-	-	-	-	-	-
	(c) Employee benefits expense	2.96	2.96	2.29	5.93	4.04	20.28
	(d) Finance costs	-	-	4,785.97	-	9,519.91	19,039.82
	(e) Depreciation and amortisation expenses	2.86	2.87	3.04	5.72	6.05	11.40
	(f) Other Expenses	20.86	13.10	7.10	33.96	16.72	44.56
	<b>Total Expenses</b>	<b>26.68</b>	<b>18.93</b>	<b>4,798.40</b>	<b>45.61</b>	<b>9,546.73</b>	<b>19,116.07</b>
<b>III</b>	<b>Profit/(Loss) before exceptional items and tax (I-II)</b>	<b>26.54</b>	<b>(17.66)</b>	<b>(4,798.40)</b>	<b>8.88</b>	<b>(9,546.73)</b>	<b>(19,112.22)</b>
<b>IV</b>	<b>Exceptional items</b>						
<b>V</b>	<b>Profit/(Loss) before tax (III-IV)</b>	<b>26.54</b>	<b>(17.66)</b>	<b>(4,798.40)</b>	<b>8.88</b>	<b>(9,546.73)</b>	<b>(19,112.22)</b>
<b>VI</b>	<b>Tax expense:</b>						
	-Current tax	-	-	-	-	-	-
	-Deferred tax	-	-	-	-	-	-
	<b>Total Tax Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>VII</b>	<b>Net Profit/(loss) for the period (V-VI)</b>	<b>26.54</b>	<b>(17.66)</b>	<b>(4,798.40)</b>	<b>8.88</b>	<b>(9,546.73)</b>	<b>(19,112.22)</b>
<b>VIII</b>	<b>Other Comprehensive Income (OCI)</b>						
	(Items that will not be re-classified to profit & Remeasurements of defined benefit plan (Net of Tax)	0.72	0.71	0.39	1.43	0.69	5.01
	( Items that will be reclassified to profit or loss)	-	-	-	-	-	-
	Exchange differences in translating the financial statement of foreign operation	-	-	-	-	-	-
	<b>Total Other Comprehensive Income</b>	<b>0.72</b>	<b>0.71</b>	<b>0.39</b>	<b>1.43</b>	<b>0.69</b>	<b>5.01</b>
<b>IX</b>	<b>Total comprehensive income for the period (VII+VIII)</b>	<b>27.26</b>	<b>(16.95)</b>	<b>(4,798.01)</b>	<b>10.31</b>	<b>(9,546.04)</b>	<b>(19,107.21)</b>
	<b>Profit / (Loss) for the year attributable to:</b>						
	-Owners of the parent	26.54	(17.66)	(4,798.40)	8.88	(9,546.73)	(19,112.22)
	- Non-controlling interest	-	-	-	-	-	-
		<b>26.54</b>	<b>(17.66)</b>	<b>(4,798.40)</b>	<b>8.88</b>	<b>(9,546.73)</b>	<b>(19,112.22)</b>
	<b>Other comprehensive income for the year attributable to:</b>						
	-Owners of the parent	0.72	0.71	0.39	1.43	0.69	5.01
	- Non-controlling interest	-	-	-	-	-	-
		<b>0.72</b>	<b>0.71</b>	<b>0.39</b>	<b>1.43</b>	<b>0.69</b>	<b>5.01</b>



<b>Total comprehensive income for the year attributable to:</b>						
	27.26	(16.95)	(4,798.01)	10.31	(9,546.04)	(19,107.21)
-Owners of the parent						
- Non-controlling interest	-	-	-	-	-	-
	<b>27.26</b>	<b>(16.95)</b>	<b>(4,798.01)</b>	<b>10.31</b>	<b>(9,546.04)</b>	<b>(19,107.21)</b>
<b>X 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>
<b>XI Reserve excluding revaluation reserves</b>	-	-	-			<b>(261,506.87)</b>
<b>XII Earning per share of Rs. 10 each</b>						
(1) Basic (Rs.)	0.22	(0.15)	(40.00)	0.07	(79.58)	(159.32)
(2) Diluted (Rs.)	0.22	(0.15)	(40.00)	0.07	(79.58)	(159.32)

**Notes**

- 1 The above unaudited Consolidated 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 13th November, 2024. The review report of the Statutory Auditor is being filed with the Bombay Stock Exchange.
- 2 These results have been prepared in accordance with the Indian Accounting standards (referred as "Ind AS") 34 Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- 3 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 monitor 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".
- 4 The Company has continued to default in repayment of principal and interest in respect of its borrowings. Bank accounts has been declared as NPA, Hence no Interest has been provided in books of accounts.
- 5 Financial results for all the period presented have been prepared in accordance with the recognition and measurement principle of Ind AS notified under the companies (Indian Accounting Standards) rule 2015 as amended from time to time.





## 6 Consolidated Statement of Assets and Liabilities as at 30th September, 2024

(Rs. in Lacs)

Particulars	As at 30th September, 2024 (Unaudited)	As at 31st March, 2024 (Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, Plant and Equipment	1,146.01	1,150.92
(b) Investment Property	77.16	77.97
(c) Other Intangible assets	48,969.16	48,969.16
(d) Financial Assets		
(i) Investments	-	-
(ii) Trade receivables	-	-
(iii) Other Financial Non-Current Assets	19.93	19.93
(e) Deferred tax assets (net)	431.77	431.77
(f) Other non-current assets	90.21	90.21
<b>Current assets</b>		
(a) Inventories	-	-
(b) Financial Assets		
(i) Cash and cash equivalents	461.88	39.87
(ii) Other bank balances	-	-
(iii) Other Financial Assets	3.38	3.38
(c) Current Tax Assets (Net)	103.68	103.41
(d) Other current assets	1,568.51	1,568.51
<b>Total Assets</b>	<b>52,871.68</b>	<b>52,455.14</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity Share capital	1,199.60	1,199.60
(b) Other Equity	(261,496.56)	(261,506.87)
<b>Attributable to owners of the parent</b>	<b>(260,296.95)</b>	<b>(260,307.26)</b>
Non Controlling Interest	962.77	962.77
<b>Total Equity</b>	<b>(259,334.18)</b>	<b>(259,344.49)</b>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	5,845.01	5,855.01
(ii) Trade payables		
(a) Total Outstanding dues of Micro & Small Enterprises	-	-
(b) Total Outstanding dues of Creditors other than Micro & Small Enterprises	1,267.83	1,274.90
(iii) Other financial liabilities	486.13	486.13
(b) Provisions	123.98	123.98
<b>Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	299,987.19	299,567.19
(ii) Trade payables		
(a) Total Outstanding dues of Micro & Small Enterprises	0.89	0.40
(b) Total Outstanding dues of Creditors other than Micro & Small Enterprises	5.99	1.10
(iii) Other financial liabilities	226.02	226.72
(b) Other current liabilities	4,096.53	4,096.46
(c) Provisions	166.30	167.73
<b>Total Equity and Liabilities</b>	<b>52,871.68</b>	<b>52,455.14</b>



7 Consolidated Statement of Cash flow for the year ended 30th September, 2024

(Rs. In Lacs)

Particulars	As at 30th September, 2024 (Un-Audited)	As at 31st March, 2024 (Audited)
<b>A. Cash flow from operating activities :</b>		
Net Profit/(Loss) before tax	8.88	(19112.22)
Adjustment for :		
Depreciation	5.72	11.40
(Profit)/loss on sale of Property, Plant and Equipment	(1.27)	(3.59)
Re-measurement gains/(losses) on defined benefit plans	1.43	5.01
Interest income	0.00	(0.01)
Finance Cost Paid	0.00	5.88
<b>Operating profit before working capital changes</b>	<b>14.77</b>	<b>(59.58)</b>
<b>Movements in Working Capital</b>		
Inventories	-	-
Trade Receivable	-	-
Financial Assets & Other Assets	(0.26)	(0.85)
Trade Payable	(1.69)	0.94
Other Financial Liabilities	(0.71)	0.32
Other Current Liabilities	0.06	0.04
Provisions	(1.43)	5.28
<b>Cash generated from operations</b>	<b>10.74</b>	<b>(53.85)</b>
Income tax paid (Net of refunds)	-	-
<b>Net cash flow from operating activities (A)</b>	<b>10.74</b>	<b>(53.85)</b>
<b>B. Cash flow from investing activities :</b>		
Purchase of fixed assets	-	(0.19)
Proceeds from sale of fixed assets	1.27	4.96
Interest income	-	0.01
<b>Net cash flow from / (used in) investing activities (B)</b>	<b>1.27</b>	<b>4.77</b>
<b>C. Cash flow from financing activities :</b>		
Net Proceeds/(Repayment) of long term borrowings	(10.00)	49.55
Net Proceeds/(Repayment) of short term borrowings	420.00	-
Finance Cost Paid	-	-
<b>Net cash flow from / (used in) financing activities (C)</b>	<b>410.00</b>	<b>49.55</b>
<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>	<b>422.00</b>	<b>0.47</b>
Cash and cash equivalents at the beginning of the year	39.87	39.40
<b>Cash and cash equivalents at the end of the year</b>	<b>461.88</b>	<b>39.87</b>
<b>Components of Cash &amp; Cash Equivalents</b>		
Cash in hand	7.53	5.78
Balances with Banks	454.35	34.10
<b>Cash &amp; Cash equivalents in Cash Flow Statement</b>	<b>461.88</b>	<b>39.87</b>

8 The figures of the previous periods (Quarter/half Year /Year) have been regrouped / reclassified , where ever considered necessary.



by the order of the Board  
for Emmsons International Limited

Rajesh Mohga  
Whole-time Director  
(Place: New Delhi)

Date: November 13, 2024

# B.B. CHAUDHRY & CO.

CHARTERED ACCOUNTANTS

Z-8, HAUZ KHAS, NEW DELHI - 110016, Ph.: 41518461, 41015630, 41435656

E-mail : cabbc1949@gmail.com

Ref. No. ....

Dated..13-11-2024

**Independent Auditor's Review Report on Unaudited Consolidated Quarterly Financial Results of the Company pursuant to the Regulation 33 of the Securities and Exchange Board of India('SEBI') (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

To,  
THE BOARD OF DIRECTORS  
EMMSONS INTERNATIONAL LIMITED

## Qualified Opinion

- 1) We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of Emmsons International Limited (the 'Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as the 'Group'), for the for the quarter and half year ended 30th September 2024, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
- 2) This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, 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 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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. A review of interim financial information consists of making inquiries, primarily of persons 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 the Standards on Auditing specified under section 143(10) of the Act, 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.

We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

- 4) The statements includes the results of the following entities:

SL No.	Name of the entity (subsidiary company)	Relationship with respect to the Holding Company
1	Emmsons Gulf DMCC	Subsidiary
2	M/s Emmsons SA	Subsidiary

- 5) Based on our review conducted and procedures performed 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 Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 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.



**Basis Qualified Opinion**

**As stated in:**

**Material Uncertainty Related to Going Concern**

We draw attention to the accompanying Statement which indicated that the Group has incurred a net profit of 27.26 Lacs during the quarter ended 30 September 2024 and a net Profit for the half year ended Rs. 10.31 Lacs as of that date, the Group's accumulated losses amounts to Rs. 261496.56 Lacs which have resulted in substantial erosion of net worth of the Group and the current liabilities have exceeded its current assets as at September 30, 2024. We further draw attention that the Group has continued to default in repayment of principal and interest in respect of its borrowings. The above factors indicate that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. Our conclusion is modified in respect of this matter.

For **B.B. Chaudhry & Co.**

Chartered Accountants

(Firm's Registration No: 001784N)



(Membership No. 14231)

UDIN: 24014231BKCMA65155

Date: 13<sup>th</sup> November 2024

Place: New Delhi