



Star Trading House recognised by Govt. of India

Date: 14.02.2022

To
Listing Department
BSE Limited
Phiroze Jee Jee Bhoy Towers
Dalal Street, Mumbai – 400001
Maharashtra.
Scrip Code – 532038

Subject: Outcome of the meeting of the Board of Directors held on Monday 14th February, 2022 at 12:30 P.M and concluded at 01:00 P.M.

Dear Sir

Please be informed that the Board of Directors at its meeting held today i.e. 14th February, 2022 has decided and approved the following:

1. Approved the Standalone Un- audited Financial Results of the Company for the 3rd quarter ended on 31st December, 2021 (Results including auditor's Limited Review Report attached as **Annexure-I**)

This is for your necessary information and record purpose.

Thanking You.

For: Emmsons International Limited



Bhalendra Pal Singh
Name: Bhalendra Pal Singh

Designation: Chief Financial Officer

PAN: AOEPS2309Q



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

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CIN No. : L74899DL1993PLC053060



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 STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ENDED 31ST DECEMBER, 2021

(Amount in Rs.lacs except EPS)

SN	Particulars	Quarter ended			Nine Months Ended		Year ended
		December 31, 2021	September 30, 2021	December 31, 2020	December 31, 2021	December 31, 2020	March 31, 2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Revenue						
1	Revenue From operations	-	-	-	-	-	-
2	Other Income	-	-	-	-	-	-
3	Total Income (1+2)	-	-	-	-	-	0.26
4	Expenses						
	(a) Purchases of stock-in-trade	-	-	-	-	-	-
	(b) Changes in inventories of finished goods	-	-	-	-	-	-
	(c) Employee benefits expense	-	-	-	-	-	-
	(d) Finance costs	4.16	1.84	2.27	8.76	4.81	19.91
	(e) Depreciation and amortisation expenses	3,721.01	3,721.01	3,721.01	11,122.59	11,122.59	14,762.71
	(f) Other Expenses	3.19	3.49	1.44	12.80	17.65	22.06
	Total Expenses	1.42	5.06	5.38	7.54	16.17	29.04
5	Profit/(Loss) before exceptional items and tax (3-4)	3,729.78	3,731.40	3,730.10	11,151.69	11,161.22	14,833.71
		(3,729.78)	(3,731.40)	(3,730.10)	(11,151.69)	(11,161.22)	(14,833.45)
6	Exceptional items	-	-	-	-	-	-
7	Profit/(Loss) before tax (5-6)	-	-	-	-	-	-
8	Tax expense:	(3,729.78)	(3,731.40)	(3,730.10)	(11,151.69)	(11,161.22)	(14,833.45)
	-Current tax	-	-	-	-	-	-
	-Deferred tax	-	-	-	-	-	-
9	Net Profit/(loss) for the period (7-8)	-	-	-	-	-	-
10	Other Comprehensive Income (OCI)	(3,729.78)	(3,731.40)	(3,730.10)	(11,151.69)	(11,161.22)	(14,833.45)
	(Items that will not be re-classified to profit & loss)	-	-	-	-	-	-
	Remeasurements of defined benefit plan (Net of Tax)	1.68	0.73	(0.27)	3.52	(0.54)	8.06
11	Total comprehensive income for the period (9+10)	(3,728.10)	(3,730.67)	(3,730.37)	(11,148.17)	(11,161.76)	(14,825.39)
12	Reserve excluding revaluation reserves	-	-	-	-	-	-
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	(1,83,697.65)
14	Earning per share of Rs. 10 each						
	(1) Basic (Rs.)	(31.09)	(31.11)	(31.09)	(92.96)	(93.04)	(123.65)
	(2) Diluted (Rs.)	(31.09)	(31.11)	(31.09)	(92.96)	(93.04)	(123.65)

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 14th February, 2022. 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.
- An Operating segment is one whose operating results are regularly reviewed by the entity's chief operating decision maker to make decisions about resources to be allocated to the segment and assess the performance. The chief operating decision makers reviews performance of "Trading of Commodities" on the overall business. As the company has a single reportable segment, the segment wise disclosure requirement of Ind AS 108 on Operating segment is not applicable to it.
- The Company has continued to default in repayment of principal and interest in respect of its borrowings. Bank accounts has been declared as NPA. However interest is being provided on accrual basis in books of accounts.
- The figures of the previous periods (Quarter/Nine Months /Year) have been regrouped / reclassified, where ever considered necessary.



Place: New Delhi
Date: 14th February, 2022



By the order of the Board
for Emmsons International Limited

Anil Kumar Monga
Chairman and Managing Director

B.B. CHAUDHRY & CO.

CHARTERED ACCOUNTANTS

Z-8, HAUZ KHAS, NEW DELHI - 110 016, Ph. : 26564451, 41015630, 26850525, Fax : 42657720

Ref. No.

Dated.....14/02/2022

LIMITED REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2021

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 nine months ended 31st December, 2021. 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 of the accompanying Statement which in indicated that the Company has incurred a net loss of Rs, 3728.10 Lacs during the quarter ended 31 December 2021 and net loss for the nine months ended Rs. 11148.17 Lacs and as of that date, the Company's accumulated losses amounts to Rs. 194845.82 Lacs which have resulted in substantial erosion of net worth of the Company and the current liabilities have exceeded its current assets as at 31 December 2021. 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, 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. Chaudhary & Co.
Chartered Accountants**

FN: 001784N



(B.B. Chaudhry)

Proprietor

M.No. 14231

Date: 14.02.2022

Place: New Delhi

UDIN 22014231A BXPB7899