



Dated: 14, February 2023

Star Trading House recognised by Govt. of India

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 2023 at 02:00 P.M and concluded at 03:00 P.M.

Dear Sir

Pursuant to Regulations 30 and 33 of the SEBI (LODR) Regulation 2015, please be informed that the Board of Directors at its meeting held today i.e.14th February 2023 has decided and approved the following:

1. Approved the Standalone Unaudited Financial Results of the Company for the 3rd quarter and nine months ended on 31st December 2022 (Results including auditor's Limited Review Report attached as **Annexure-I**).
2. Approved the consolidated Unaudited Financial Results of the Company for the 3rd quarter and nine months ended on 31st December 2022 (Results including auditor's Limited Review Report attached as **Annexure-II**).

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



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. : L74899DL1993PLC053060



1998-1999

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, 2022

(Amount in Rs.lacs except EPS)

SN	Particulars	Quarter ended			Nine Months Ended		Year ended
		December 31, 2022	September 30, 2022	December 31, 2021	December 31, 2022	December 31, 2021	March 31, 2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income						
1	Revenue From operations	-	-	-	-	-	-
2	Other Income	-	-	-	-	-	-
3	Total Income (1+2)	-	-	-	-	-	-
4	Expenses						
	(a) Purchases of stock-in-trade	-	-	-	-	-	-
	(b) Changes in inventories of finished goods	-	-	-	-	-	-
	(c) Employee benefits expense	4.35	3.41	4.16	11.60	8.76	18.16
	(d) Finance costs	4,390.84	4,390.79	3,721.01	13,124.70	11,122.59	14,762.84
	(e) Depreciation and amortisation expenses	2.77	3.89	3.19	10.50	12.80	16.60
	(f) Other Expenses	6.91	17.50	1.42	27.39	7.54	34.54
	Total Expenses	4,404.86	4,415.59	3,729.78	13,174.18	11,151.69	14,832.14
5	Profit/(Loss) before exceptional items and tax (3-4)	(4,404.86)	(4,415.59)	(3,729.78)	(13,174.18)	(11,151.69)	(14,832.14)
6	Exceptional items	-	-	-	-	-	-
7	Profit/(Loss) before tax (5-6)	(4,404.86)	(4,415.59)	(3,729.78)	(13,174.18)	(11,151.69)	(14,832.14)
8	Tax expense:						
	-Current tax	-	-	-	-	-	-
	-Deferred tax	-	-	-	-	-	-
	Total Tax Expense	-	-	-	-	-	-
9	Net Profit/(loss) for the period (7-8)	(4,404.86)	(4,415.59)	(3,729.78)	(13,174.18)	(11,151.69)	(14,832.14)
10	Other Comprehensive Income (OCI) (Items that will not be re-classified to profit & loss)						
	Remeasurements of defined benefit plan (Net of Tax)	2.01	2.39	1.68	6.59	3.52	10.52
11	Total comprehensive income for the period (9+10)	(4,402.85)	(4,413.20)	(3,728.10)	(13,167.59)	(11,148.17)	(14,821.63)
12	Reserve excluding revaluation reserves	-	-	-	-	-	(1,98,519.27)
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.)	(36.72)	(36.81)	(31.09)	(109.82)	(92.96)	(123.64)
	(2) Diluted (Rs.)	(36.72)	(36.81)	(31.09)	(109.82)	(92.96)	(123.64)

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, 2023. 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 maker 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 in Calendar year 2014 and in 2015. 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, 2023By the order of the Board
for Emmsons International LimitedAnil Kumar Monga
Chairman and Managing Director

B.B. CHAUDHRY & CO.

CHARTERED ACCOUNTANTS

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

E-mail : cabbc1949@gmail.com

Ref. No.

Dated 14.02.2023

Independent Auditor's Review Report on Standalone Un-audited Quarterly Financial Results and year to date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

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 2022 being submitted by the Company Pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the SEBI from time to time.

The Statement, which is the responsibility of the Company's Management and approved by the 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statement based on our review.

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 for 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 could become aware of all



significant matters that might be identified in an audit. 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 indicated that the Company has incurred a net loss of Rs, 4402.85 Lacs during the quarter ended 31 December 2022 and a net loss for the nine months ended Rs. 13167.59 Lacs and as of that date, the Company's accumulated losses amount to Rs. 211686.87 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 2022. 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

FRN: 001784

(B.B. Chaudhary)

Proprietor

M.No. 14231

UDIN: 23014231 BGVAHU2550

Date: 14.02.2023

Place: New Delhi

EMMSONS INTERNATIONAL LIMITED

Regd Office: Flat No. 301, Plot No. 12, Zamrudpur, Community Centre, Kailash Colony, New Delhi - 110048

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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ENDED 31ST DECEMBER, 2022

(Amount in Rs.lacs except EPS)

SN	Particulars	Quarter ended			Nine Months Ended		Year ended
		December 31, 2022	September 30, 2022	December 31, 2021	December 31, 2022	December 31, 2021	March 31, 2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income						
1	Revenue From operations	-	-	-	-	-	-
2	Other Income	-	-	-	-	-	-
3	Total Income (1+2)	-	-	-	-	-	-
4	Expenses						
	(a) Purchases of stock-in-trade	-	-	-	-	-	-
	(b) Changes in inventories of finished goods	-	-	-	-	-	-
	(c) Employee benefits expense	4.35	3.41	4.16	11.60	8.76	18.16
	(d) Finance costs	4,390.84	4,390.79	3,721.01	13,124.70	11,122.59	14,762.84
	(e) Depreciation and amortisation expenses	2.77	3.89	3.19	10.50	12.80	16.60
	(f) Other Expenses	6.91	17.50	1.42	27.39	7.54	34.54
	Total Expenses	4,404.86	4,415.59	3,729.78	13,174.18	11,151.69	14,832.14
5	Profit/(Loss) before exceptional items and tax (3-4)	(4,404.86)	(4,415.59)	(3,729.78)	(13,174.18)	(11,151.69)	(14,832.14)
6	Exceptional items	-	-	-	-	-	-
7	Profit/(Loss) before tax (5-6)	(4,404.86)	(4,415.59)	(3,729.78)	(13,174.18)	(11,151.69)	(14,832.14)
8	Tax expense:						
	-Current tax	-	-	-	-	-	-
	-Deferred tax	-	-	-	-	-	-
	Total Tax Expense	-	-	-	-	-	-
9	Net Profit/(loss) for the period (7-8)	(4,404.86)	(4,415.59)	(3,729.78)	(13,174.18)	(11,151.69)	(14,832.14)
10	Other Comprehensive Income (OCI)						
	(Items that will not be re-classified to profit & loss)						
	Remeasurements of defined benefit plan (Net of Tax)	2.01	2.39	1.68	6.59	3.52	10.52
	(Items that will be reclassified to profit or loss)						
	Exchange differences in translating the financial statement of foreign operation	-	-	-	-	-	-
	Total Other Comprehensive Income	2.01	2.39	1.68	6.59	3.52	10.52
11	Total comprehensive income for the period (9+10)	(4,402.85)	(4,413.20)	(3,728.10)	(13,167.59)	(11,148.17)	(14,821.63)
	Profit / (Loss) for the year attributable to:						
	-Owners of the parent	(4,404.86)	(4,415.59)	(3,729.78)	(13,174.18)	(11,151.69)	(14,832.14)
	- Non-controlling interest	-	-	-	-	-	-
	Other comprehensive income for the year attributable to:						
	-Owners of the parent	2.01	2.39	1.68	6.59	3.52	10.52
	- Non-controlling interest	-	-	-	-	-	-
	Total comprehensive income for the year attributable to:						
	-Owners of the parent	(4,402.85)	(4,413.20)	(3,728.10)	(13,167.59)	(11,148.17)	(14,821.63)
	- Non-controlling interest	-	-	-	-	-	(2,21,580.76)
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	1,199.60
14	Earning per share of Rs. 10 each						
	(1) Basic (Rs.)	(36.72)	(36.81)	(31.09)	(109.82)	(92.96)	(123.64)
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Notes

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- The figures of the previous periods (Quarter/Nine Months /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, 2023

B.B. CHAUDHRY & CO.

CHARTERED ACCOUNTANTS

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

E-mail : cabbc1949@gmail.com

Ref. No.

Dated 14.02.2023

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To,
THE BOARD OF DIRECTORS
EMMSONS INTERNATIONAL LIMITED

Qualified Opinion

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Based on our review conducted as above, nothing has come to our attention that caused us to believe that the accompanying statement of Consolidated 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.

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For B.B. Chaudhary & Co.

Chartered Accountants

FRN: 001784A


(B.B. Chaudhary)

Proprietor

M.No. 14231



UDIN: 23014231BGVAHV9689

Date: 14.02.2023

Place: New Delhi