

SURESH & ASSOCIATES

CHARTERED ACCOUNTANTS

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LIMITED REVIEW REPORT

To,

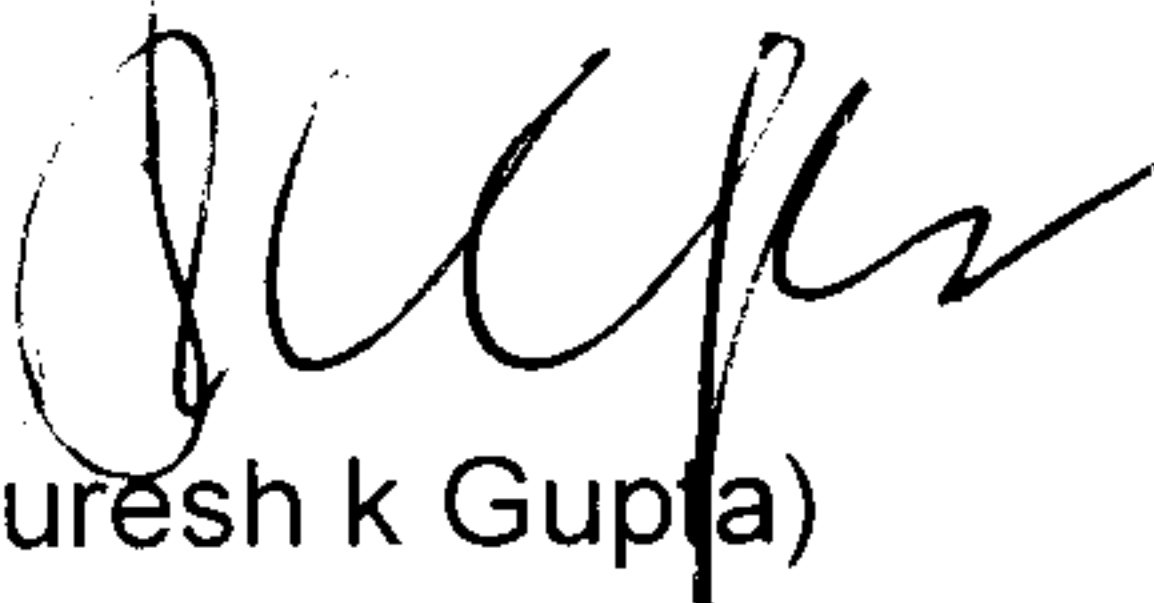
THE BOARD OF DIRECTORS
EMMSONS INTERNATIONAL LIMITED

We have reviewed the accompanying statement of unaudited financial results of M/s. EMMSONS INTERNATIONAL LIMITED for the quarter ended on 30.09.2016. 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 in accordance with the Standard on Review Engagement (SRE) 2410, *engagements to Review Financial Statements* 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 provides 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 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) Regulations, 2015 including the manner in which it is to be disclosed or that it contains any material misstatement.

For Suresh & Associates
Chartered Accountants
Firm's Registration No. 003316N


(CA Suresh k Gupta)
Partner
M.No. 080050
Date: 14.11.2016
Place: Delhi



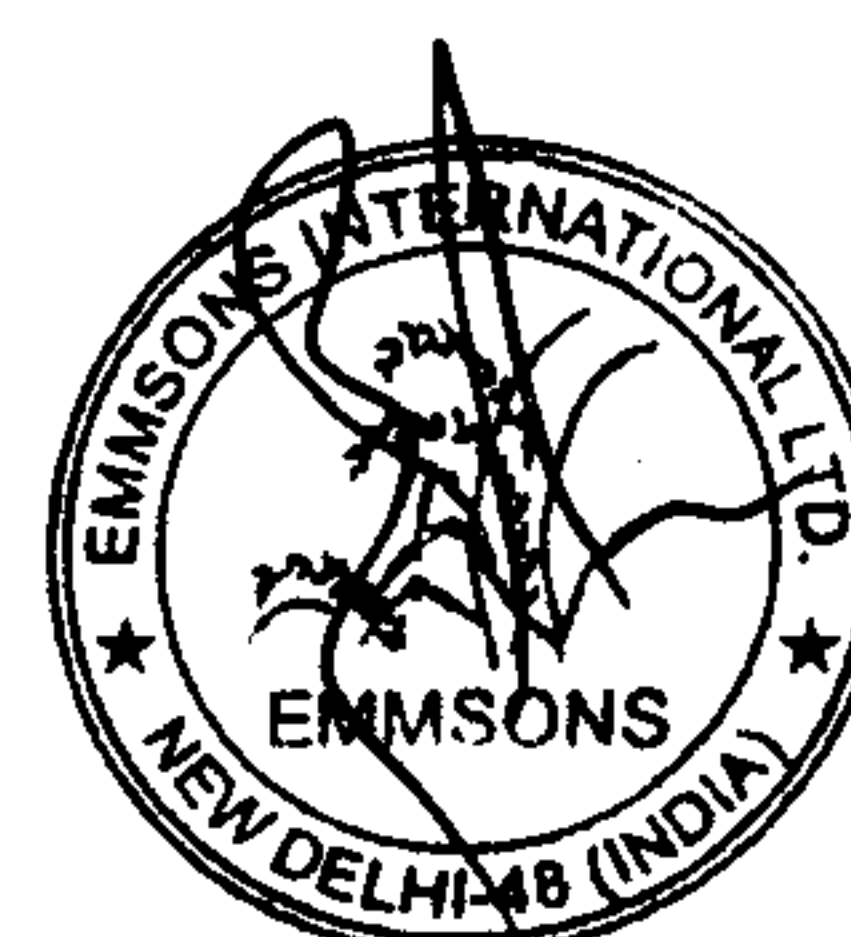
EMMSONS INTERNATIONAL LIMITED

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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 30TH SEPTEMBER, 2016

ANNEXURE-I		(Amount in Rs.lacs except EPS and shareholding data)					
SN	Particulars	3 months ended 30.09.2016	Preceding 3 months ended 30.06.2016	Corresponding 3 month ended 30.09.2015 in the previous year	Year to date figures for current period ended 30.09.2016	Year to date figures for previous year ended 30.09.2015	Year ended 31.03.2016
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from operations						
	(a) Net Sales /Income from operations (Net of Excise Duty)	108.38	57.21	6708.68	165.59	19247.52	35266.73
	(b) Other operating income	(641.54)	645.02	1118.63	3.48	1304.29	800.77
	Total income from operations (net)	(533.16)	702.23	7827.30	169.08	20551.80	36067.50
2	Expenses						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of stock-in-trade	61.05	28.75	4159.65	89.80	13047.67	22337.33
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	342.12	20.43	4556.43	362.55	7817.45	21158.25
	(d) Employee benefits expense	93.39	108.83	142.91	202.23	287.77	597.08
	(e) Depreciation and amortisation expense	17.04	16.87	20.85	33.92	40.53	78.49
	(f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)						
	(i) Freight & Cartage	13.20	7.18	194.11	20.38	479.05	533.22
	(ii) Provision for doubtful debts	3368.35	2456.45	2,249.85	5824.80	2,249.85	5278.70
	(iii) Other Expenses	145.69	131.81	152.04	277.50	348.94	961.15
	Total expenses	4040.84	2770.33	11475.84	6811.17	24271.27	50944.21
3	Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	(4574.00)	(2068.09)	(3648.54)	(6642.09)	(3719.47)	(14876.71)
4	Other income	226.74	218.99	357.78	445.72	793.79	1774.06
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 ± 4)	(4347.26)	(1849.11)	(3290.75)	(6196.37)	(2925.68)	(13102.66)
6	Finance costs	3524.32	3290.54	2386.69	6814.85	4674.76	11008.84
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 ± 6)	(7871.58)	(5139.64)	(5677.44)	(13011.22)	(7600.43)	(24111.50)
8	Exceptional items	0.00	574.27	-	574.27	-	(5619.23)
9	Profit / (Loss) from ordinary activities before tax (7 + 8)	(7871.58)	(4565.38)	(5677.44)	(12436.95)	(7600.43)	(29730.73)
10	Tax expense	-	-	3.79	-	33.50	0.00
11	Net Profit / (Loss) from ordinary activities after tax (9 + 10)	(7871.58)	(4565.38)	(5681.23)	(12436.95)	(7633.93)	(29730.73)
12	Extraordinary items (net of tax expense)	-	-	-	-	-	-
13	Net Profit / (Loss) for the period (11 ± 12)	(7871.58)	(4565.38)	(5681.23)	(12436.95)	(7633.93)	(29730.73)
14	Share of profit / (loss) of associates*	-	-	-	-	-	-
15	Minority interest *	-	-	-	-	-	-
16	Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 ± 14 ± 15) *	(7871.58)	(4565.38)	(5681.23)	(12436.95)	(7633.93)	(29730.73)
17	Paid-up equity share capital (Face Value of Rs. 10/- each)	1199.60	1199.60	1199.60	1199.60	1199.60	1199.60
18	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year						(28251.51)
19 i	Earnings per share (before extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic	(65.62)	(38.06)	(47.36)	(103.68)	(63.64)	(247.84)
	(b) Diluted	(65.62)	(38.06)	(47.36)	(103.68)	(63.64)	(247.84)
19 ii	Earnings per share (after extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic	(65.62)	(38.06)	(47.36)	(103.68)	(63.64)	(247.84)
	(b) Diluted	(65.62)	(38.06)	(47.36)	(103.68)	(63.64)	(247.84)

* Applicable in the case of consolidated results.



STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER , 2016

ANNEXURE-IX		STANDALONE	
SN	Particulars	As at 30.09.2016	As at 31.03.2016
		Unaudited	Audited
A	EQUITY AND LIABILITIES		
1	Shareholder's Funds		
	(a) Share Capital	1199.60	1199.60
	(b) Reserves and surplus	(40688.46)	(28251.51)
	(c) Money received against share warrants	-	-
	Sub-total- Shareholder's funds	(39488.85)	(27051.90)
2	Share Application money pending allotment	-	-
3	Minority interest*	-	-
4	Non-current liabilities		
	(a) Long-term borrowings	6696.19	8400.58
	(b) Deferred tax liabilities (net)	-	-
	(c) Other long-term liabilities	1851.73	1851.73
	(d) Long-term provisions	154.09	154.09
	Sub-total - Non- current liabilities	8702.01	10406.40
5	Current liabilities		
	(a) Short-term borrowings	60955.79	58943.46
	(b) Trade payables	3072.29	3188.32
	(c) Other current liabilities	42185.85	37230.59
	(d) Short- term provisions	149.14	5772.84
	Sub-total - current liabilities	106363.07	105135.22
	TOTAL - EQUITY AND LIABILITIES	75576.23	88489.72
B	ASSETS		
1	Non-current assets		
	(a) Fixed assets	645.06	678.75
	(b) Goodwill on consolidation *	-	-
	(c) Non-current investments	988.00	1143.71
	(d) Deferred tax assets (net)	54.30	54.30
	(e) Long-term loans and advances	10377.39	15596.87
	(f) Other non-current assets	960.80	979.56
	Sub- total - Non -current assets	13025.55	18453.18
2	Current assets		
	(a) Current investments	-	-
	(b) inventories	0.00	362.55
	(c) Trade receivables	53285.51	58994.13
	(d) Cash and cash equivalents	1950.62	2272.36
	(e) Short- term loans and advances	7050.26	8129.73
	(f) Other current assets	264.28	277.76
	Sub-total - current assets	62550.67	70036.53
	TOTAL- ASSETS	75576.23	88489.72

* Applicable in case of consolidates statement of assets and liabilities.

Notes:

- The above financial results have been duly reviewed by Audit Committee at its meeting held on 14th November, 2016 and approved by the Board of Directors at its meeting held on 14th November, 2016.
- The Statutory Auditor have carried out a Limited review of the results for the quarter ended 30th September 2016 as required under Regulation 33 of the Sebi (Listing obligations and Disclosure Requirements) , Regulations 2015.
- The EPS has been computed in accordance with the Accounting Standard 20, issued by the ICAI.
- The figures of the previous quarter have been regrouped, rearranged wherever necessary to confirm the quarter.
- The Company has global trading operations covering a wide range of commodities like agro, minerals and other. In view of its integrated nature of business, it is necessary to view the business in its entirety and therefore, there are no separate segment within the Company as defined by Accounting Standard 17 (Segment Reporting) issued by ICAI.

Date: 14th November, 2016
Place: New Delhi



For **EMMSONS INTERNATIONAL LIMITED**

Anil Monga
Anil Monga
Chairman & Managing Director