



Star Trading House recognised by Govt. of India

**Date: 12th November, 2021**

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 Friday 12th November, 2021 at 2:00 P.M and concluded at 2.45 P.M.**

Dear Sir

Please be informed that the Board of Directors at its meeting held today i.e. 12th November, 2021 has decided and approved the following:

1. Approved the Standalone Un- audited Financial Results of the Company for the 2<sup>nd</sup> quarter and half year ended on 30th September, 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**



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**

**e-mail : corporate@emmsons.com Visit us : www.emmsons.com**

**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 HALF YEAR ENDED SEPTEMBER 30, 2021

(Amount in Rs.lacs except EPS)

SN	Particulars	Quarter ended			Six Month Ended		Year ended
		September 30, 2021	June, 30, 2021	September 30, 2020	September 30, 2021	September 30, 2020	March 31, 2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	<b>Revenue</b>						
1	Revenue From operations	-	-	-	-	-	-
2	Other Income	-	-	-	-	-	0.26
3	<b>Total Income (1+2)</b>	-	-	-	-	-	<b>0.26</b>
4	<b>Expenses</b>						
	(a) Purchases of stock-in-trade	-	-	-	-	-	-
	(b) Changes in inventories of finished goods	-	-	-	-	-	-
	(c) Employee benefits expense	1.84	2.76	0.37	4.60	2.54	19.91
	(d) Finance costs	3,721.01	3,680.57	3,721.01	7,401.58	7401.58	14,762.71
	(e) Depreciation and amortisation expenses	3.49	6.12	8.15	9.61		22.06
	(f) Other Expenses	5.06	1.06	7.04	6.12	16.21	29.04
	<b>Total Expenses</b>	<b>3,731.40</b>	<b>3,690.51</b>	<b>3,736.57</b>	<b>7,421.91</b>	<b>7,431.12</b>	<b>14,833.71</b>
5	<b>Profit/(Loss) before exceptional items and tax (3-4)</b>	<b>(3,731.40)</b>	<b>(3,690.51)</b>	<b>(3,736.57)</b>	<b>(7,421.91)</b>	<b>(7,431.12)</b>	<b>(14,833.45)</b>
6	Exceptional items	-	-	-	-	-	-
7	<b>Profit/(Loss) before tax (5-6)</b>	<b>(3,731.40)</b>	<b>(3,690.51)</b>	<b>(3,736.57)</b>	<b>(7,421.91)</b>	<b>(7,431.12)</b>	<b>(14,833.45)</b>
8	<b>Tax expense:</b>						
	-Current tax	-	-	-	-	-	-
	-Deferred tax	-	-	-	-	-	-
9	<b>Net Profit/(loss) for the period (7-8)</b>	<b>(3,731.40)</b>	<b>(3,690.51)</b>	<b>(3,736.57)</b>	<b>(7,421.91)</b>	<b>(7,431.12)</b>	<b>(14,833.45)</b>
10	<b>Other Comprehensive Income (OCI)</b>						
	(Items that will not be re-classified to profit & loss)	-	-	-	-	-	-
	Remeasurements of defined benefit plan (Net of Tax)	0.73	1.11	(0.04)	1.84	(0.27)	8.06
11	<b>Total comprehensive income for the period (9+10)</b>	<b>(3,730.67)</b>	<b>(3,689.40)</b>	<b>(3,736.61)</b>	<b>(7,420.07)</b>	<b>(7,431.39)</b>	<b>(14,825.39)</b>
12	<b>Reserve excluding revaluation reserves</b>	-	-	-	-	-	<b>(1,83,697.65)</b>
13	<b>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>
14	<b>Earning per share of Rs. 10 each</b>						
	(1) Basic (Rs.)	(31.11)	(30.76)	(31.15)	(61.87)	(61.95)	(123.65)
	(2) Diluted (Rs.)	(31.11)	(30.76)	(31.15)	(61.87)	(61.95)	(123.65)

## Notes

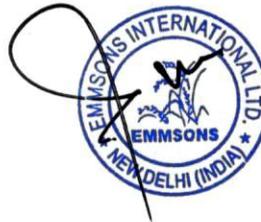
- The above unaudited financial results were subjected to limited review by the Statutory Auditor of the Company, reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 12th November, 2021. The review report of the Statutory Auditor is being filed with the Bombay 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.



4) STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2021

(Rs. In lacs)

Particulars	As at 30th September,2021	As at 31st Match,2021
	(Unaudited)	(Audited)
<b>A ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, Plant and Equipment	226.03	234.83
(b) Investment Property	82.02	82.83
(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	14.34	14.34
(e) Deferred tax assets (net)	-	-
(f) Other non-current assets	-	-
<b>Current assets</b>		
(a) Inventories	-	-
(b) Financial Assets		
(i) Cash and cash equivalents	0.97	0.97
(ii) Other bank balances	-	-
(iii) Other Financial Assets	0.05	0.05
(c) Current Tax Assets (Net)	101.42	101.42
(d) Other current assets	0.60	0.60
<b>Total Assets</b>	<b>1,307.45</b>	<b>1,317.07</b>
<b>B EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity Share capital	1,199.60	1,199.60
(b) Other Equity	(191117.72)	(183697.65)
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	1,813.08	1,795.70
(ii) Trade payables	2,897.59	2,900.91
(iii) Other financial liabilities	-	-
(b) Provisions	0.16	0.16
<b>Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	1,86,163.06	1,78,761.48
(ii) Trade payables	50.90	52.13
(iii) Other financial liabilities	1.94	2.51
(b) Other current liabilities	138.82	140.35
(c) Provisions	160.03	161.87
<b>Total Equity and Liabilities</b>	<b>1,307.45</b>	<b>1,317.07</b>



5) STANDALONE STATEMENT OF UNAUDITED CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2021  
(Rs. In Lacs)

Particulars	As at 30th September,2021		As at 30th September,2020	
<b>A. Cash flow from operating activities :</b>				
Net Profit/(Loss) before tax		(7420.07)		(7431.39)
Adjustment for :				
Depreciation	9.61		16.21	
Finance Cost Paid	7401.58	7411.19	7401.58	7417.79
<b>Operating profit before working capital changes</b>		<b>(8.88)</b>		<b>(13.60)</b>
Adjustment for :				
(Increase)/Decrease in Trade receivables	-		-	
(Increase)/Decrease in Other Current Assets	-		0.22	
(Increase)/Decrease in loan and Advances	-		-	
(Increase)/Decrease in Inventories	-		-	
Increase/(Decrease) in Trade Payables,other payables and liabilities	(8.49)	(8.49)	(3.81)	(3.59)
<b>Cash generated from operations</b>		<b>(17.38)</b>		<b>(17.18)</b>
Income tax paid (Net of refunds)		-		-
<b>Net cash flow from operating activities (A)</b>		<b>(17.38)</b>		<b>(17.18)</b>
<b>B. Cash flow from investing activities :</b>				
Interest income		-		-
<b>Net cash flow from / (used in) investing activities (B)</b>		<b>-</b>		<b>-</b>
<b>C. Cash flow from financing activities :</b>				
Net Proceeds/(Repayment) of long term borrowings		17.37		17.13
Net Proceeds/(Repayment) of short term borrowings		-		-
Finance Cost Paid		-		-
<b>Net cash flow from / (used in) financing activities (C)</b>		<b>17.37</b>		<b>17.13</b>
<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>		<b>(0.00)</b>		<b>(0.06)</b>
Cash and cash equivalents at the beginning of the Period		0.97		1.11
<b>Cash and cash equivalents at the end of the Period</b>		<b>0.97</b>		<b>1.06</b>
<b>Components of Cash &amp; Cash Equivalents</b>				
Cash in hand		0.14		0.22
Balances with Banks		0.83		0.83
<b>Cash &amp; Cash equivalents in Cash Flow Statement</b>		<b>0.97</b>		<b>1.06</b>

6 The figures of the previous periods (Quarter/Half year ended /Year) have been regrouped / reclassified , where ever considered necessary.

Place; New Delhi  
Date: 12th November ,2021



by the order of the Board  
for Emmsons International Limited

*Anil Kumar Monga*

Anil Kumar Monga  
Chairman and Managing Director

# B.B. CHAUDHRY & CO.

CHARTERED ACCOUNTANTS

Z-8, HAUZ KHAS, NEW DELHI - 110016, Ph.: 26850525, 41015630, 41435656

E-mail : cabbc1949@gmail.com

Ref. No. ....

Dated...12-11-2021

**LIMITED REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 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 half year ended 30th September, 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, 3730.67 Lacs during the quarter ended 30 September 2021 and and net loss for the half year ended Rs. 7420.07 Lacs as of that date, as of that date, the Company's accumulated losses amounts to Rs. 191117.72 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 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, 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. Chaudhary & Co.**

Chartered Accountants

(Firm's Registration No: 001784N)



**B.B. Chaudhary**

Proprietor

(Membership No. 14231)

UDIN: 21014231 AAAA D5 8916

Date: 12<sup>th</sup> November, 2021

Place: New Delhi