

Star Trading House recognised by Govt. of India

Date: 14th February 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, 14th February, 2024 have inter-alia considered and approved the following:

1. The Standalone Un-audited Financial Results of the Company for the third quarter and nine months ended on 31st December, 2023 (Results including auditor's Limited Review Report attached as **Annexure-I**).
2. The Consolidated Un-audited Financial Results of the Company for the third quarter and nine months ended on 31st December, 2023 (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 2.50 P.M.

This is for your kind information and records, please.

Thanking You.

For: Emmsons International Limited

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

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 NINE MONTHS ENDED ENDED 31ST DECEMBER, 2023

(Amount in Rs.lacs except EPS)

SN	Particulars	Quarter ended			Nine Months Ended		Year ended
		December 31, 2023	September 30, 2023	December 31, 2022	December 31, 2023	December 31, 2022	March 31, 2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Income						
	Revenue From operations	-	-	-	-	-	-
	Other Income	3.59	-	-	3.59	-	1.49
	Total Income (1+2)	3.59	-	-	3.59		1.49
II	Expenses						
	(a) Purchases of stock-in-trade	-	-	-	-	-	-
	(b) Changes in inventories of finished goods	-	-	-	-	-	-
	(c) Employee benefits expense	2.98	2.29	4.35	7.03	11.60	21.07
	(d) Finance costs	4785.97	4785.97	4390.84	14305.88	13124.70	17420.04
	(e) Depreciation and amortisation expenses	2.47	3.04	2.77	8.52	10.50	13.65
	(f) Other Expenses	9.36	7.10	6.91	26.08	27.39	149.57
	Total Expenses	4800.77	4798.40	4404.86	14347.50	13174.18	17604.34
III	Profit/(Loss) before exceptional items and tax (I-II)	(4797.19)	(4798.40)	(4404.86)	(14343.92)	(13174.18)	(17602.85)
IV	Exceptional items	-	-	-	-	-	-
V	Profit/(Loss) before tax (III-IV)	(4797.19)	(4798.40)	(4404.86)	(14343.92)	(13174.18)	(17602.85)
VI	Tax expense:						
	-Current tax	-	-	-	-	-	-
	-Deferred tax	-	-	-	-	-	-
VII	Net Profit/(loss) for the period (V-VI)	(4797.19)	(4798.40)	(4404.86)	(14343.92)	(13174.18)	(17602.85)
VIII	Other Comprehensive Income (OCI)						
	(Items that will not be re-classified to profit & loss)						
	Remeasurements of defined benefit plan (Net of Tax)	0.52	0.39	2.01	1.21	6.59	3.69
IX	Total comprehensive income for the period (VII+VIII)	(4796.67)	(4798.01)	(4402.85)	(14342.71)	(13167.59)	(17599.15)
X	Paid-up share capital (Paid face value per share Rs. 10 each)	1199.60	1199.60	1199.60	1199.60	1199.60	1199.60
XI	Reserve excluding revaluation reserves	-	-	-	-	-	(216118.43)
XII	Earning per share of Rs. 10 each						
	(1) Basic (Rs.)	(39.99)	(40.00)	(36.72)	(119.57)	(109.82)	(146.74)
	(2) Diluted (Rs.)	(39.99)	(40.00)	(36.72)	(119.57)	(109.82)	(146.74)

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, 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.
- 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 in Calender 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, 2024



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 - 110016, Ph.: 41015630, 41435656

E-mail : cabbc1949@gmail.com

Ref. No.

Dated 14/02/24

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 2023 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:

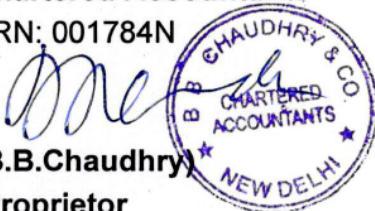
Material Uncertainty Related To Going Concern

We draw attention to the accompanying Statement which indicated that the Company has incurred a net loss of Rs, 4796.67 Lacs during the quarter ended 31 December 2023 and a net loss for the nine months ended Rs. 14342.71 Lacs and as of that date, the Company's accumulated losses amounts to Rs. 230461.14 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 2023. 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: 001784N



(B.B. Chaudhary)

Proprietor

M.No. 14231

UDIN: 24014231BKCLSRG148

Date: 14.02.2024

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 NINE MONTH ENDED
DECEMBER 31, 2023**

(Amount in Rs.lacs except EPS)

SN	Particulars	Quarter ended			Nine Months Ended		Year ended
		December 31, 2023	September 30, 2023	December 31, 2022	December 31, 2023	December 31, 2022	March 31, 2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Income						
	Revenue From operations	-	-	-	-	-	-
	Other Income	3.59	-	-	3.59	-	1.49
	Total Income	3.59	-	-	3.59	-	1.49
II	Expenses						
	(a) Purchases of stock-in-trade	-	-	-	-	-	-
	(b) Changes in inventories of finished goods	-	-	-	-	-	-
	(c) Employee benefits expense	2.98	2.29	4.35	7.03	11.60	21.07
	(d) Finance costs	4,785.97	4,785.97	4,390.84	14,305.88	13,124.70	17,420.04
	(e) Depreciation and amortisation expenses	2.47	3.04	2.77	8.52	10.50	13.65
	(f) Other Expenses	9.36	7.10	6.91	26.08	27.39	3,369.32
	Total Expenses	4,800.77	4,798.40	4,404.86	14,347.50	13,174.18	20,824.08
III	Profit/(Loss) before exceptional items and tax (I-II)	(4,797.19)	(4,798.40)	(4,404.86)	(14,343.92)	(13,174.18)	(20,822.59)
IV	Exceptional items	-	-	-	-	-	-
V	Profit/(Loss) before tax (III-IV)	(4,797.19)	(4,798.40)	(4,404.86)	(14,343.92)	(13,174.18)	(20,822.59)
VI	Tax expense:						
	-Current tax	-	-	-	-	-	-
	-Deferred tax	-	-	-	-	-	-
	Total Tax Expense	-	-	-	-	-	-
VII	Net Profit/(loss) for the period (V-VI)	(4,797.19)	(4,798.40)	(4,404.86)	(14,343.92)	(13,174.18)	(20,822.59)
VIII	Other Comprehensive Income (OCI)						
	(Items that will not be re-classified to profit & loss)						
	Remeasurements of defined benefit plan (Net of Tax)	0.52	0.39	2.01	1.21	6.59	3.69
	(Items that will be reclassified to profit or loss)						
	Exchange differences in translating the financial	-	-	-	-	-	-
	Total Other Comprehensive Income	0.52	0.39	2.01	1.21	6.59	3.69
IX	Total comprehensive income for the period (VII+VIII)	(4,796.67)	(4,798.01)	(4,402.85)	(14,342.71)	(13,167.59)	(20,818.90)
	Profit / (Loss) for the year attributable to:						
	-Owners of the parent	(4,797.19)	(4,798.40)	(4,404.86)	(14,343.92)	(13,174.18)	(20,822.59)
	- Non-controlling interest	-	-	-	-	-	-
		(4,797.19)	(4,798.40)	(4,404.86)	(14,343.92)	(13,174.18)	(20,822.59)
	Other comprehensive income for the year						
	-Owners of the parent	0.52	0.39	2.01	1.21	6.59	3.69
	- Non-controlling interest	-	-	-	-	-	-
		0.52	0.39	2.01	1.21	6.59	3.69



Total comprehensive income for the year attributable to:						
-Owners of the parent	(4,796.67)	(4,798.01)	(4,402.85)	(14,342.71)	(13,167.59)	(20,818.90)
- Non-controlling interest	-	-	-	-	-	-
	(4,796.67)	(4,798.01)	(4,402.85)	(14,342.71)	(13,167.59)	(20,818.90)
X 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
XI Reserve excluding revaluation reserves	-	-	-			(242,399.66)
XII Earning per share of Rs. 10 each						
(1) Basic (Rs.)	(39.99)	(40.00)	(36.72)	(119.57)	(109.82)	(173.58)
(2) Diluted (Rs.)	(39.99)	(40.00)	(36.72)	(119.57)	(109.82)	(173.58)

Notes

- 1 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, 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 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.
- 5 The figures of the previous periods (Quarter/Nine Months /Year) have been regrouped / reclassified , where ever considered necessary.



Place; New Delhi
Date: 14th February, 2024



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 - 110016, Ph.: 41015630, 41435656

E-mail : cabbc1949@gmail.com

Ref. No.

Dated 14/02/24

Independent Auditor's Review Report on Consolidated 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 Consolidated Unaudited Financial Results ("the Statement") of **Emmsons International Limited** ("the Company") for the quarter and nine months ended 31st December 2023 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 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.

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 loss of Rs, 4796.67 Lacs during the quarter ended 31 December 2023 and a net loss for the nine months ended Rs. 14342.71 Lacs and as of that date, the Company's accumulated losses amounts to Rs. 256742.37 Lacs which have resulted in substantial erosion of the net worth of the Company and the current liabilities have exceeded its current assets as at 31 December 2023. 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: 24014231 BKCLSS2029

Date: 14.02.2024

Place: New Delhi