



EMERALD COMMERCIAL LIMITED

18, Rabindra Sarani, Poddar Court, Gate No. 4, 4th Floor, Room No. 4, Kolkata - 700 001
Phone : 033 22495083, E-mail : emerald.com@gmail.com, emeraldcommercialtd@gmail.com
website : www.emeraldcommercial.in, CIN No. : L29299WB1983PLC036040

Date: 13th August, 2019

To,
Compliance Department
Metropolitan Stock Exchange of India Limited
Vibgyor Towers, 4th floor, Plot No C 62, G - Block,
Opp. Trident Hotel, Bandra Kurla Complex,
Bandra (E),
Mumbai - 400 098

To,
The Calcutta Stock Exchange Limited
7, Lyons Range,
Kolkata- 700 001

Sub: Unaudited Financial results for the quarter ended 30.06.2019

Ref. Script Code: MSEI- EMERALD; CSE Scrip Code: 015082

Dear Sir,

This is to inform you that Pursuant to Regulation 33 of SEBI (Listing Obligation & Disclosure Requirement) Regulation 2015, the Board of Directors of the company at their meeting held on 13th August, 2019, have approved the Unaudited Financial Results of the company for the quarter ended 30th June, 2019.

1. Approved the Unaudited Financial Results (Standalone) for the Quarter ended on 30th June, 2019 as recommended by the Audit committee.
2. Auditor's Limited Review Report in the prescribed format issued by the Statutory Auditor of the Company also attached herewith
3. The board approved resignation of Anita Bajrang Agarwal (DIN: 07138637) from the post of Non-Executive Independent Director & approved Appointment of Indu Verma (DIN: 08528515) to the post of Non Executive Independent Director.
4. No other matter was discussed at the meeting.

Kindly note that the meeting of the Board of Directors commenced at 02.30 P.M and concluded at 04.30 P.M

Please take the same on your record and acknowledge the receipt of the same.

Thanking You.

Yours Faithfully,

For Emerald Commercial Limited

Jyoti Agarwal

Jyoti Agarwal
Company Secretary

Membership No.- A56780





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Rs. in lacs

Standalone unaudited Financial results for the Quarter ended 30 June 2019					
Sr. No.	Particulars	Quarter ended			Year Ended
		30.06.19	31.03.19	30.06.18	31.03.19
		Unaudited	Un-Audited	Unaudited	Audited
	Refer Notes Below				
1	Income from Operations				
	a) Net Sales/Income from Operations (net of excise duty)	9.27	175.85	40.23	281.45
	b) Other Operating Income	-	-	-	2.30
	Total Income from Operations (Net) (a+b)	9.27	175.85	40.23	283.75
2	Expenses				
	(a) Cost of Material Consumed	-	-	-	-
	(b) Purchases of Stock-in-trade	149.98	163.80	15.41	221.14
	(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(155.45)	(10.64)	36.22	-19.09
	(d) Employees Benefit Expenses	2.63	5.20	9.91	28.30
	(e) Finance cost	0.03	0.04		0.04
	(f) Depreciation & Amortization Expenses	-	0.01	0.14	0.28
	(g) Other Expenses (Any item exceeding 10% of the total expenses relating to operations to be shown separately)	3.50	23.83	3.02	52.50
	Total Expenses (a+b+c+d+e+f)	0.69	182.24	64.70	283.17
3	Profit/(Loss) from Operations before other Income, finance cost and exceptional Expenses (1-2)	8.58	(6.39)	(24.47)	0.58
4	Other Income/(Loss)	-	-	-	0.00
5	Profit/(Loss) from ordinary activities before finance costs and exceptional items (3+4)	8.58	(6.39)	(24.47)	0.58
6	Finance Costs	-	-	-	0.00
7	Profit/(Loss) from ordinary activities after finance cost but before exceptional items (3+4)	8.58	(6.39)	(24.47)	0.58
8	Exceptional Items	-	-	-	0.00
9	Profit(+)/Loss(-) from ordinary activities before Tax (7-8)	8.58	(6.39)	(24.47)	0.58
10	Tax Expense	2.23	5.40	-	5.40
11	Net Profit (+)/Loss(-) from ordinary activities after tax (9-10)	6.35	(11.79)	(24.47)	-4.82
12	Extra Ordinary Items (Net of Tax Expense of Rs.)	-	-	-	0.00
13	Net Profit (+)/Loss(-) after taxes but before share of profit /loss of associates and minority interest	6.35	(11.79)	(24.47)	-4.82
14	Share of profit/ loss of associates	-	-	-	0.00
15	Minority interest	-	-	-	0.00
16	Net Profit/ loss for the period(13+14+15)	6.35	(11.79)	(24.47)	-4.82
17	Paid up equity share capital (face value of the shares shall be indicated)	4,359.88	4,359.88	4,359.88	4359.88
18	Reserves excluding Revaluation Reserves (as per balance sheet of previous accounting year)	-	-	-	-
19i	Earning Per Share (before extra-ordinary items) of Face value of Rs.10 /- each (not annualized)				
	a) Basic	0.015	(0.027)	(0.056)	(0.011)
	b) Diluted	0.015	(0.027)	(0.056)	(0.011)
19ii	Earnings per Share (after extraordinary items) of face value of Rs 10/- each (not annualised):				
	a) Basic	0.015	(0.027)	(0.056)	(0.011)
	b) Diluted	0.015	(0.027)	(0.056)	(0.011)

Notes :

- Segmental Report for the Quarter as per AS-17 is not applicable for the Quarter.
- The above results have been reviewed by Audit Committee and approved by the Board of Directors at their meeting held on 13th August, 2019
- The Statutory Auditors of the Company have carried out a limited review of the above unaudited financial results for the quarter ended 30th June, 2019 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
- Previous period /Year figures have been re-group / re-classified to make them comparable to the current period presentation.



For EMERALD COMMERCIAL LIMITED

*Indrajit Sett*INDRAJIT SETT
Director

DIN No.03581182

LIMITED REVIEW REPORT

Review Report to
The Board of Directors,
Emrald Commercial Limited
18, Rabindra Sarani, Poddar Court,
Gate No. 4, 4th Floor, Room No .04
Kolkata- 700 001

1. We have reviewed the accompanying statement of unaudited financial results of **Emrald Commercial Limited** ("the Company") for the quarter June 30, 2019 (the "Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements') Regulations, 2015.

This Statement which is the responsibility of the Company's Management and approved by the 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") read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

2. We conducted our review 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is 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.



3. 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 recognised 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 O. P. Khajanchi & Co.
Chartered Accountants

O.P. Khajanchi
Kolkata

O.P. Khajanchi
(proprietor)
M. No.: 065549

Place: Kolkata
Date: 13.08.2019