

EMERALD COMMERCIAL LIMITED

18, RABINDRA SARANI, POINDAR COURT, GATE NO.4, 4TH FLOOR, ROOM NO.4, KOLKATA 700001
Phone No. 033-27495083; Email ID: Emerald.com@gmail.com; emeraldcommercialtd@gmail.com
Website: emeraldcommercial.in, CIN No. L29299WB1983PLC036040

Statement of Unaudited Financial Result for the nine month ended 31st Dec, 2019

(Rupees in Lakh except EPS)

Particulars	Quarter ended			Nine Month Ended		Year ended
	31/12/2019	30/09/2019	31/12/2018	31/12/2019	31/12/2018	31/03/2019
	unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue From Operations	44.78	13.97	25.88	68.02	105.60	281.45
II Other Income	0.00	0.00	2.30	0.00	2.30	7.30
III Total income (I+II)	44.78	13.97	29.18	68.02	107.90	288.75
IV EXPENSES						
Cost of materials consumed						0.00
Purchases of Stock-in-Trade	18.99	794.95	3.53	963.92	57.34	221.14
Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	14.35	-794.95	-3.25	-936.05	-8.45	-19.09
Employee benefits expense	9.08	5.22	6.92	16.93	23.10	28.30
Finance Cost	0.00	0.00	0.00	0.03	0.00	0.04
Depreciation and amortization expense	0.00	0.00	0.00	0.00	0.27	0.28
Other expenses	7.00	4.32	21.30	14.82	28.67	52.50
Total expenses (IV)	49.42	9.54	28.50	59.65	100.93	283.17
V Profit/(loss) before exceptional items and tax (-I-IV)	-4.64	4.43	0.68	8.37	6.97	0.58
VI Exceptional Items	-	-	-	-	-	-
VII Profit/(loss) before tax (V-VI)	-4.64	4.43	0.68	8.37	6.97	0.58
VIII Tax expense:						
(1) Current tax	-1.02	1.15	0.00	2.36	0.00	5.40
(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
IX Profit (Loss) for the period from continuing operations (VII-VIII)	-3.62	3.28	0.68	6.01	6.97	-4.82
X Profit/(loss) from discontinued operations						
XI Tax expense of discontinued operations						
XII Profit/(loss) from Discontinued operations (after tax) (X-XI)	-3.62	3.28	0.68	6.01	6.97	-4.82
XIII Profit/(loss) for the period (IX+XII)	-3.62	3.28	0.68	6.01	6.97	-4.82
XIV Other Comprehensive Income						
A (i) Items that will not be reclassified to profit or loss						
(ii) Income tax relating to items that will not be reclassified to profit or loss						
B (i) Items that will be reclassified to profit or loss						
(ii) Income tax relating to items that will be reclassified to profit or loss						
XV Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	-3.62	3.28	0.68	6.01	6.97	-4.82
XVI Earnings per equity share (for continuing operation):						
(1) Basic	-0.0083	0.0075	0.0016	0.0138	0.0160	-0.0111
(2) Diluted	-0.0083	0.0075	0.0016	0.0138	0.0160	-0.0111
XVII Earnings per equity share (for discontinued operation):						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
XVIII Earnings per equity share (for discontinued & continuing operations)						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-

Note:

1	The above unaudited financial results were reviewed by Audit Committee and approved by the Board of Directors in their meeting held on 13/02/2020.
2	The previous period figures have been regrouped wherever necessary.
3	The Statutory auditors of the Company have carried out a "Auditor Report" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
4	The Company has adopted Indian Accounting standards (Ind AS) with effect from 01 st April 2017 and accordingly, the above results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 prescribed under Section 133 of the Companies Act, 2013.
5	The above results for the quarter & nine month ended 31st December, 2019 along with Auditor Report has been approved by the Board of Directors of the Company.



For and behalf of Board EMERALD COMMERCIAL LIMITED

Indrajit Sett

Name: INDRAJIT SETT

Director

DIN: 03581184

Place: Kolkata
Date: 13/02/2020