



# 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

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Date: 31<sup>st</sup> January, 2022

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 31.12.2021**

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 31<sup>st</sup> January, 2022, have approved the Unaudited Financial Results of the company for the quarter ended 31<sup>st</sup> December, 2021.

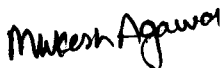
1. Approved the Unaudited Financial Results (Standalone) for the Quarter ended on 31<sup>st</sup> December, 2021 as recommended by the Audit committee.
2. Auditor's Limited Review Report in the prescribed format issued by the Statutory Auditor of the Company also attached herewith

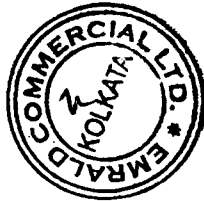
Kindly note that the meeting of the Board of Directors commenced at 04.15P.M and concluded at 05.00 P.M

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

Thanking You.

Yours Faithfully,  
For Emerald Commercial Limited

  
Mukesh Agarwal  
Company Secretary  
M. No. 612550





**Independent Auditors' Limited Review Report on quarterly unaudited standalone financial results of Emerald Commercial Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Review Report to  
The Board of Directors,  
Emerald 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 Emerald Commercial Limited ('the Company') for the quarter ended December, 31<sup>st</sup>, 2021 (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

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



UDIN NO. 22065549AAAAA.G19281

Place: Kolkata  
Date: 31.01.2022

Name of the Company : EMERALD COMMERCIAL LIMITED

CIN NO. L29299WB1983PLC036040

Address: 18 RABINDRA SARANI, PODDAR COURT GATE NO.4, 4TH FLOOR, ROOM NO.4 KOLKATA-700001

Email ID. emerald.com@gmail.com; Website: emeraldcommercial.in; Contact No. 033-22495083

Statement of Unaudited Financial Result for the quarter and nine month ended 31st Dec, 2021

(Rupees in Lakh except EPS)

	Particulars	Quarter ended			Nine month ended		Year ended
		31/12/2021	30/09/2021	31/12/2020	31/12/2021	31/12/2020	31/03/2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations	458.05	891.35	23.87	1,370.33	43.25	352.53
II	Other Income	-	-	-	-	0.63	44.80
III	Total Income (I+II)	<b>458.05</b>	<b>891.35</b>	<b>23.87</b>	<b>1,370.33</b>	<b>43.88</b>	<b>397.33</b>
IV	<b>EXPENSES</b>						
	Cost of materials consumed						
	Purchases of Stock-in-Trade	665.20	451.00	-	1,116.20	81.00	546.48
	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	(252.33)	415.71	13.57	163.38	(90.63)	(276.06)
	Employee benefits expense	6.58	8.37	6.86	21.99	17.66	20.93
	Finance Cost	-	-	-	-	-	0.02
	Depreciation and amortization expense	-	-	-	-	-	-
	Other expenses	3.61	3.69	11.17	16.98	15.93	47.72
	Total expenses (IV)	<b>423.06</b>	<b>878.77</b>	<b>31.60</b>	<b>1,318.55</b>	<b>23.96</b>	<b>339.09</b>
V	Profit/(loss) before exceptional items and tax (I- IV)	34.99	12.58	(7.73)	51.78	19.92	58.24
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	34.99	12.58	(7.73)	51.78	19.92	58.24
VIII	Tax expense:						
	(1) Current tax	5.46	6.40	(2.01)	12.95	5.18	5.29
	(2) Deferred tax	-	-	-	-	-	-
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	29.53	6.18	(5.72)	38.83	14.74	52.95
X	Profit/(loss) from discontinued operations						
XI	Tax expense of discontinued operations						
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	29.53	6.18	(5.72)	38.83	14.74	52.95
XIII	Profit/(loss) for the period (IX+XII)	29.53	6.18	(5.72)	38.83	14.74	52.95
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)	29.53	6.18	(5.72)	38.83	14.74	52.95
XVI	Earnings per equity share (for continuing operation):						
	(1) Basic	0.07	0.01	(0.01)	0.09	0.03	0.12
	(2) Diluted	0.07	0.01	(0.01)	0.09	0.03	0.12
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 31/01/2022
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 <sup>st</sup> 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,2021 along with Auditor Report has been approved by the Board of Directors of the Company.
6	The Company's / Group's operations and revenue were impacted on account of disruption in economic activity due to Covid-19. The management believes that the overall impact of the pandemic is short term and temporary in nature and is not likely to have any significant impact on the recoverability of the carrying value of its assets and the future operations. The management is closely monitoring the developments and possible effects that may result from the pandemic on its financial condition , liquidity and operations and is activity working to minimize the impact of this unprecedented situation.

For and behalf of Board EMERALD COMMERCIAL LIMITED

Place: Kolkata  
Date: 31/01/2022



*Indrajit Sett*

Name: INDRAJIT SETT  
Designation: Director  
DIN: 03581182