



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: 12.08.2016

To,
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

Subject: Unaudited Financial results for the quarter ended 30th June, 2016

Scrip Code: MCX: EMERALD, CSE: 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 **12th August, 2016**, have approved the Un-audited Financial Results of the company for the quarter ended 30th June, 2016.

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 12.30 pm and concluded at 03.50 pm

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

Thanking You.

Yours Faithfully,
For Emerald Commercial Limited


Indrajit Sett
Director
DIN - 03581182





LIMITED REVIEW REPORT

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

We have reviewed the accompanying statement of unaudited financial results of Emerald Commercial Limited for the quarter ended 30.06.2016 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 in accordance with the Standard on Review Engagement (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 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 causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other accounting practices and policies has not disclosed the information required to be disclosed in term 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 Shah Ravi & Co.
Chartered Accountants
ICAI Firm Registration: 328384E

Ravi Kumar Shah
Partner

Membership Number: 302019

Place of Signature: Kolkata

Date: 12/08/2016





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Rs. in lacs Except EPS

Standalone Unaudited Financial results for the Quarter ended 30/06/2016					
Sr. No.	Particulars	Current 3 months ended 30/06/16 Unaudited	Preceding 3 months ended 31/03/16 Audited	Previous corresponding 3 months ended 30/06/15 Unaudited	Previous Year ended 31/03/16 Audited
	Refer Notes Below				
1	Income from Operations				
	a) Net Sales/Income from Operations (net of excise duty)	56.77	372.90	53.12	617.02
	b) Other Operating Income	-	5.62	-	5.62
	Total Income from Operations (Net) (a+b)	56.77	378.52	53.12	622.64
2	Expenses				
	(a) Cost of Material Consumed	-	-	-	-
	(b) Purchases of Stock-in-trade	83.00	376.00	-	538.16
	(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(61.00)	-	-	7.52
	(d) Employees Benefit Expenses	3.71	8.35	3.48	19.23
	(e) Depreciation & Amortization Expenses	0.29	0.30	0.29	1.17
	(f) Other Expenses(Any item exceeding 10% of the total expenses relating to operations to be shown separately)	5.97	13.44	1.53	23.34
	Total Expenses (a+b+c+d+e+f)	31.97	398.09	5.30	589.42
3	Profit/(Loss) from Operations before other income, finance cost and exceptional Expenses (1-2)	24.80	(19.57)	47.82	33.22
4	Other Income/(Loss)	-	-	-	-
5	Profit/(Loss) from ordinary activities before finance costs and exceptional items (3+4)	24.80	(19.57)	47.82	33.22
6	Finance Costs	-	-	-	-
7	Profit/(Loss) from ordinary activities after finance cost but before exceptional items (3+4)	24.80	(19.57)	47.82	33.22
8	Exceptional Items	-	-	-	-
9	Profit(+)/Loss(-) from ordinary activities before Tax (7-8)	24.80	(19.57)	47.82	33.22
10	Tax Expense	7.66	(5.86)	14.78	10.45
11	Net Profit (+)/Loss(-) from ordinary activities after tax (9-10)	17.14	(25.43)	33.04	22.77
12	Extra Ordinary Items (Net of Tax Expense of Rs.)	-	-	-	-
13	Net Profit (+)/Loss(-) after taxes but before share of profit /loss of associates and minority interest	17.14	(25.43)	33.04	22.77
14	Share of profit/ loss of associates	-	-	-	-
15	Minority interest	-	-	-	-
16	Net Profit/ loss for the period(13+14+15)	17.14	(25.43)	33.04	22.77
17	Paid up equity share capital (face value of the shares shall be indicated)	4,359.88	4,359.88	4,359.88	4,359.88
18	Reserves excluding Revaluation Reserves (as per balance sheet of previous accounting year)	-	-	-	2,904.31
19(I)	Earning Per Share (before extra-ordinary items) of Face value of Rs.10 /- each (not annualized)				
	a) Basic	0.04	(0.06)	0.08	0.05
	b) Diluted	0.04	(0.06)	0.08	0.05
19(II)	Earnings per Share (after extraordinary items) of face value of Rs 10 /- each (not annualised):				
	a) Basic	0.04	(0.06)	0.08	0.05
	b) Diluted	0.04	(0.06)	0.08	0.05

Notes :

- The above results for the quarter ended 30.06.2016 are in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 and have been reviewed by the audit committee & approved by the Board of Directors at their meeting held on 12th August, 2016. The Statutory Auditor have performed an audit of the standalone financial result of the Company for the Quarter ended 30th June, 2016 and issued their report thereon.
- The Figures of the last quarter are balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the relevant financial year.
- Previous period's figures have been re-group /reclassified wherever necessary.

Place : Kolkata
 Date : 12.08.2016

For Emerald Commercial Limited

 INDRAJIT SETT
 Director
 DIN NO. 03581182