



# 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<sup>th</sup> August, 2021

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 30.06.2021**

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 12<sup>th</sup> August, 2021, have approved the Unaudited Financial Results of the company for the quarter ended 30<sup>th</sup> June, 2021.

1. Approved the Unaudited Financial Results (Standalone) for the Quarter ended on 30<sup>th</sup> June, 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
3. No other matter was discussed at the meeting.

Kindly note that the meeting of the Board of Directors commenced at 04.00 P.M and concluded at 04.30 P.M

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

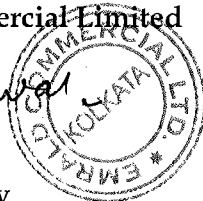
Thanking You.

Yours Faithfully,

For Emerald Commercial Limited

*Mukesh Agarwal*

Mukesh Agarwal  
Company Secretary  
M. No. 612550



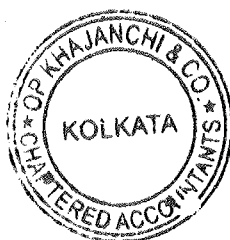
**Independent Auditors' Limited Review Report on quarterly unaudited standalone financial results of Emerald Commercial Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

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 June 30, 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.

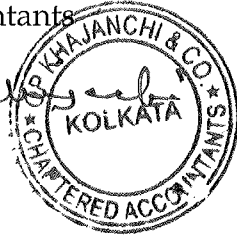
2. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review 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. 21065549AAAADL1846

Place: Kolkata  
Date: 12.08.2021

# EMERALD COMMERCIAL LIMITED

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

PHONE: 033-22495083; EMAIL ID. Emerald.com@gmail.com

Website. www.emeraldcommercial.in; CIN No. L29299WB1983PLC036040

Statement of Unaudited Financial Result for the Quarter ended 30th June, 2021

(Rupees in Lakh except EPS)

	Particulars	Quarter ended			Year ended
		30-06-2021	31-03-2021	30-06-2020	31-03-2021
		Unaudited	Audited	Unaudited	Audited
I	Revenue From Operations	20.93	309.28	8.57	352.53
II	Other Income	0.00	44.17	0.63	44.80
III	Total Income (I+II)	<b>20.93</b>	<b>353.45</b>	<b>9.20</b>	<b>397.33</b>
IV	<b>EXPENSES</b>				
	Cost of materials consumed	-	-	-	-
	Purchases of Stock-in-Trade	0.00	465.48	0.00	546.48
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	0.00	-185.43	0.00	-276.06
	Employee benefits expense	7.04	3.27	2.79	20.93
	Finance costs	0.00	0.02	0.00	0.02
	Depreciation and amortization expense	0.00	0.00	0.00	0.00
	Commission	0.00	0.00	0.00	0.00
	Other expenses	9.68	31.79	3.37	47.72
	Total expenses (IV)	<b>16.72</b>	<b>315.13</b>	<b>6.16</b>	<b>339.09</b>
V	Profit/(loss) before exceptional items and tax (I- IV)	4.21	38.32	3.04	58.24
VI	Exceptional Items	0.00	0.00	0.00	0.00
VII	Profit/(loss) before tax (V-VI)	4.21	38.32	3.04	58.24
VIII	Tax expense:				
	(1) Current tax	1.09	0.11	0.79	5.29
	(2) Deferred tax	0.00	0.00	0.00	0.00
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	3.12	38.21	2.25	52.95
X	Profit/(loss) from discontinued operations	-	-	-	0.00
XI	Tax expense of discontinued operations				
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	3.12	38.21	2.25	52.95
XIII	Profit/(loss) for the period (IX+XII)	3.12	38.21	2.25	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)	3.12	38.21	2.25	52.95
XVI	Earnings per equity share (for continuing operation):				
	(1) Basic	0.0072	0.0876	0.0052	0.1214
	(2) Diluted	0.0072	0.0876	0.0052	0.1214
XVII	Earnings per equity share (for discontinued operation):				
	(1) Basic	0.0072	0.0876	0.0052	0.1214
	(2) Diluted	0.0072	0.0876	0.0052	0.1214
XVIII	Earnings per equity share(for discontinued & continuing operations)				
	(1) Basic	0.0072	0.0876	0.0052	0.1214
	(2) Diluted	0.0072	0.0876	0.0052	0.1214

**Note:**

1	The above unaudited financial results were reviewed by Audit Committee and approved by the Board of Directors in their meeting held on 12th august, 2021.
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 ended 12th august, 2021 along with Auditor Report has been approved by the Board of Directors of the Company.

For and behalf of Board Emerald Commercial Limited

Place: Kolkata  
Date: 12.08.2021

Name: INDRAJIT SETT  
Designation: Director  
DIN - 03581182

