



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

Rs. in lacs

Standalone unaudited Financial results for the Quarter and half year ended 30/09/2016

Sr. No.	Particulars	Current 3 months ended 30/09/16 Unaudited	Preceding 3 months ended 30/06/16 Un-Audited	Previous corresponding 3 months ended 30/09/15 Unaudited	Year to date figures for Previous period ended 30/09/16 Unaudited	Previous Year ended 31/03/16 Audited
	Refer Notes Below					
1	Income from Operations	57.80	56.77	65.53	114.37	617.02
	a) Net Sales/Income from Operations (net of excise duty)					5.62
	b) Other Operating Income					622.64
	Total Income from Operations (Net) (a+b)	57.80	56.77	65.53	114.37	
2	Expenses					
	(a) Cost of Material Consumed		83.00	44.85	83.00	538.16
	(b) Purchases of Stock-in-trade					
	(c) Changes in inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	18.13	(61.00)	7.52	(42.87)	7.52
	(d) Employees Benefit Expenses	4.23	3.71	3.51	7.94	19.23
	(e) Depreciation & Amortization Expenses	0.29	0.29	0.29	0.58	1.17
	(f) Other Expenses (Any item exceeding 10% of the total expenses relating to operations to be shown separately)	3.77	5.97	5.69	9.74	23.34
	Total Expenses (a+b+c+d+e+f)	26.42	31.97	61.86	58.39	589.42
3	Profit/(Loss) from Operations before other Income, finance cost and exceptional Expenses (1-2)	31.18	24.80	3.67	55.98	33.22
4	Other Income/(Loss)					
5	Profit/(Loss) from ordinary activities before finance costs and exceptional items (3+4)	31.18	24.80	3.67	55.98	33.22
6	Finance Costs	0.29			0.29	
7	Profit/(Loss) from ordinary activities after finance cost but before exceptional items (3+4)	30.89	24.80	3.67	55.69	33.22
8	Exceptional Items					
9	Profit(+)/Loss(-) from ordinary activities before Tax (7-8)	30.89	24.80	3.67	55.69	33.22
10	Tax Expense	9.55	7.66	1.13	17.21	10.45
11	Net Profit (+)/Loss(-) from ordinary activities after tax (9-10)	21.34	17.14	2.54	38.48	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	21.34	17.14	2.54	38.48	22.77
14	Share of profit/ loss of associates					
15	Minority interest					
16	Net Profit/ loss for the period(13+14+15)	21.34	17.14	2.54	38.48	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	4,359.88
18	Reserves excluding Revaluation Reserves (as per balance sheet of previous accounting year)					2,904.31
19i	Earnings Per Share (before extra-ordinary items) of face value of Rs.10 /- each (not annualized)					
	a) Basic	0.049	0.039	0.006	0.088	0.052
	b) Diluted	0.049	0.039	0.006	0.088	0.052
19ii	Earnings per Share (after extraordinary items) of face value of Rs 10/- each (not annualised):					
	a) Basic	0.049	0.039	0.006	0.088	0.052
	b) Diluted	0.049	0.039	0.006	0.088	0.052

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 11th November 2016.
- The Statutory Auditors of the Company have carried out a limited review of the above unaudited financial results for the quarter and half year ended 30th September, 2016 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 Dett
 INDRAJIT DETT
 Director
 DIN No.03581182

Place : Kolkata
 Date : 11/11/2016



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STATEMENTS OF ASSETS AND LIABILITIES			
		(Rs.in Lacs)	
Statement of Assets and Liabilities		As at	As at
		30.09.2016	31.03.2016
		Unaudited	Audited
A. Equity and Liabilities			
1) Shareholders Fund			
a) Share Capital		4,359.88	4,359.88
b) Reserves and Surplus		2,942.79	2,904.31
c) Money received against share warrants		-	-
2) Share application money pending allotment			
3) Minority interest			
4) Non Current liabilities			
a) Long term borrowings		-	-
b) Deferred Tax liabilities(net)		0.16	0.16
c) Other long term liabilities		-	-
d) Long term provisions		16.15	16.15
	Non Current Liabilities	7,318.98	7,280.50
5) Current Liabilities			
a) Short term borrowings		-	-
b) Trade payables		35.50	34.09
c) Other current liabilities		2.61	3.62
d) Other short term Provisions		27.66	10.45
	Current Liabilities	65.77	48.16
	Total Equity and Liabilities	7,384.75	7,328.66
B) Assets			
1) Non Current Assets			
a) Fixed Assets		1.49	2.07
b) Goodwill on consolidation		-	-
c) Non-current investments		-	600.15
d) Deferred Tax assets(net)		-	-
e) Long term loans and advances		-	-
f) Other non current assets		-	-
	Non Current Assets	1.49	602.22
2) Current Assets			
a) Current Investments		634.68	-
b) Inventories		57.73	14.86
c) Trade receivables		5.56	101.36
d) Cash and Cash equivalents		89.89	119.82
e) Short term loans and advances		6,595.40	6,490.40
f) Other current assets		-	-
	Total Current Assets	7,383.26	6,726.44
	Total Assets	7,384.75	7,328.66

The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 11.11.2016 and the same is duly reviewed by the Statutory Auditor of the Company.
 The company has only one business segment and as such segment reporting as required by Accounting Standard 17 is not applicable.

For EMERALD COMMERCIAL LIMITED

Indrajit Dett

INDRAJIT DETT
 Director
 DIN No.03581182

Place : Kolkata
 Date : 11/11/2016

