



EMERALD COMMERCIAL LIMITED

18, Rabindra Sarani, Poddar Court, Gate No. 4, 4th Floor, Room No. 4, Kolkata - 700 001
Phone : 033 2249 5083, E-mail : emerald.com@gmail.com, emeraldcommercialtd@gmail.com
Website : www.emeraldcommercial.in, CIN No.: L29299WB1983PLC036040

Date: 29th January, 2024

To,
Compliance Department
Metropolitan Stock Exchange of India Limited
Vibgyor Towers, 4th floor, Plot No C 62, G - Bloc
Opp. Trident Hotel, Bandra Kurla Complex,
Bandra (E),
Mumbai - 400 098

To,
The Calcutta Stock Exchange Limited
7, Lyons Range,
Kolkata- 700 001

Subject: Outcome of Board Meeting of the Company for the quarter ended 31st December, 2023 held on 29th January, 2024- Results

Ref.: Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Ref. Script Code: MSEI- EMERALD; CSE Scrip Code: 015082

Dear Sir,

Pursuant to the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Regulations"), the Board of Directors of the Company at its Meeting held today i.e., **29th January, 2024**, have inter-alia considered and approved-

1. Un-audited Financial Results for the quarter ended December 31, 2023;

Accordingly, with regards to aforesaid, we are enclosing herewith the following:

- a. Un-audited Financial Results for the quarter ended December 31, 2023;
- b. Auditors Limited Review Report on the Results for the quarter ended December 31, 2023.

Kindly note that the meeting of the Board of Directors commenced at 02:30 P.M. and concluded at 3:35 P.M.

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

Thanking You.

Yours Faithfully,
For Emerald Commercial Limited


Indrajit Sett
Whole Time Director
DIN: 03581182



EMERALD COMMERCIAL LIMITED

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

CIN NO. L29299WB1983PLC036040; Email ID. emerald.com@gmail.com

Website: emeraldcommercial.in

Unaudited Statement of Financial Result for the quarter & nine months ended 31st December, 2023

(Rupees in Lakh except EPS)

	Particulars	Quarter ended			Nine months ended		Year ended
		31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations						
(i)	Interest Income	17.72	32.44	25.64	54.17	98.49	133.45
(ii)	Dividend Income	0.32	-	0.03	0.32	0.05	0.17
(iii)	Rental Income						
(iv)	Fees and commission Income						
(v)	Net gain on fair value changes						
(vi)	Net gain on derecognition of financial instruments under amortised cost category						
(vii)	Sale of products (including Excise Duty)						
(viii)	Sale of services						
(ix)	Other revenue from operations						
	Sale of Shares	963.79	-	697.07	1082.85	1078.05	1,716.79
	Total Revenue From Operations	981.83	32.44	722.74	1137.34	1176.59	1,850.41
II	Other Income	-	-	-	-	-	-
III	Total Income (I+II)	981.83	32.44	722.74	1,137.34	1,176.59	1,850.41
IV	EXPENSES						
	Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	Purchases of Stock-in-Trade	393.04	-	467.44	526.41	571.40	1,954.57
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	566.00	-	234.51	523.20	502.44	(322.45)
	Employee benefits expense	7.79	11.67	5.11	24.00	28.74	35.48
	Finance costs	0.59	0.95	1.75	2.17	1.75	2.38
	Depreciation and amortization expense	1.72	1.72	1.72	5.16	5.16	6.88
	Other expenses			0.00			
	EXPENSES RELATED TO BUSINESS	6.38	2.30	1.54	12.91	34.64	74.18
	Total expenses (IV)	975.52	16.64	712.07	1,093.85	1,144.13	1,751.04
V	Profit/(loss) before exceptional items and tax (I- IV)	6.31	15.80	10.67	43.49	32.46	99.37
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	6.31	15.80	10.67	43.49	32.46	99.37
VIII	Tax expense:						
	(1) Current tax	1.64	4.11	2.78	11.31	8.44	25.84
	(2) Deferred tax	0.00	-	0.00	-	-	-
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	4.67	11.69	7.89	32.18	24.02	73.53
X	Profit/(loss) from discontinued operations						
XI	Tax expense of discontinued operations						
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	4.67	11.69	7.89	32.18	24.02	73.53
XIII	Profit/(loss) for the period (IX+XII)	4.67	11.69	7.89	32.18	24.02	73.53
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)	4.67	11.69	7.89	32.18	24.02	73.53
	Paid up Equity Share Capital (No. of Shares)	43598837	49598837	43598837	43598837	43598837	43598837
	Face Value	10.00	10.00	10.00	10.00	10.00	10.00
XVI	Earnings per equity share (for continuing operation):						
	(1) Basic	0.001	0.003	0.002	0.007	0.006	0.017
	(2) Diluted	0.001	0.003	0.002	0.007	0.006	0.017
XVII	Earnings per equity share (for discontinued operation):						
	(1) Basic	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
XVIII	Earnings per equity share(for discontinued & continuing operations)						
	(1) Basic	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00



Note:	
1	The above Unaudited financial results were reviewed by Audit Committee and approved by the Board of Directors in their meeting held on 29/01/2024
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 31th December,2023 along with Auditor Report has been approved by the Board of Directors of the Company.
6	There are no qualification in the Audit Report issued by the Auditor

For and behalf of Board EMERALD COMMERCIAL LIMITED

Place: Kolkata
Date: 29/01/2024

Name: INDRAJIT SETT
Designation: Whole Time Director
DIN: 03581182





O P KHAJANCHI & CO
CHARTERED ACCOUNTANTS

P/15, INDIA EXCHANGE PLACE,
ROOM NO - 717, KOLKATA -700073
EMAIL- OPJAIN88@YAHOO.CO.IN

Independent Auditors' Limited Review Report on quarterly and nine months 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 and nine months ended December 31, 2023 (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

OMPRAKASH
KHAJANCHI

Digitally signed by OMPRAKASH
KHAJANCHI
Date: 2024.01.29 15:15:15 +05'30'

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

UDIN NO. 24065549BKG TEN7179
Place: Kolkata
Date: 29.01.2024