



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: 31th July, 2025

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

Subject: Outcome of 2nd /2025-26 Board Meeting of the Company for the quarter ended 30th June, 2025 held on 31th July, 2025

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

Script Code: MSEI- EMERALD; CSE - 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., **31th July, 2025, Thursday at 03.00 P.M.** at its registered office address to inter-alia transact the following matters :

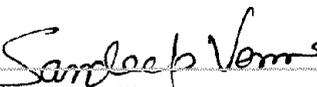
1. Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, approved the Unaudited Financial Results (Standalone) for the quarter ended on **30th June, 2025**.
2. Adopted Limited Review Report given by Statutory Auditor of the Company on the Results for the quarter ended on 30th June, 2025.
3. There was no any other matter transacted in the meeting.

Kindly note that the meeting of the Board of Directors commenced at 03:00 P.M. and concluded 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


Sandeep Verma
Company Secretary and Compliance Officer



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 ended 30th June, 2025

	Particulars	Quarter ended			Year ended
		31-06-2025	31-03-2025	30-06-2024	31-03-2025
		Unaudited	Audited	Unaudited	Audited
I	Revenue From Operations				
(i)	Interest Income	26.91	98.72	19.06	134.49
(ii)	Dividend Income	3.85	3.31	0.00	3.31
(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	2179.95	947.39	16.26	3454.53
	Total Revenue From Operations	2210.71	1,049.42	35.32	3,592.33
II	Other Income	-	-		
III	Total Income (I+II)	2,210.71	1,049.42	35.32	3,592.33
IV	EXPENSES				
	Cost of materials consumed	0.00	0.00	0.00	0.00
	Purchases of Stock-in-Trade	2322.80	1,476.87	265.30	3399.60
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	-142.80	(467.31)	-251.42	85.40
	Employee benefits expense	10.17	14.16	5.90	27.97
	Finance costs	0.45	0.49	0.56	2.10
	Depreciation and amortization expense	1.72	1.72	1.72	6.88
	Other expenses				0.00
	EXPENSES RELETED TO BUSINESS	7.36	39.85	3.81	46.86
	Total expenses (IV)	2,199.70	1,065.78	25.87	3,568.81
V	Profit/(loss) before exceptional Items and tax (I- IV)	11.01	(16.36)	9.45	23.52
VI	Exceptional Items	-	-		
VII	Profit/(loss) before tax (V-VI)	11.01	(16.36)	9.45	23.52
VIII	Tax expense:				
	(1) Current tax	2.86	(8.01)	2.46	6.12
	(2) Deferred tax	0.00	-		
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	8.15	(8.35)	6.99	17.40
X	Profit/(loss) from discontinued operations				
XI	Tax expense of discontinued operations				
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	8.15	(8.35)	6.99	17.40
XIII	Profit/(loss) for the period (IX+XII)	8.15	(8.35)	6.99	17.40
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)	8.15	(8.35)	6.99	17.40
	Paid up Equity Share Capital (No. of Shares)	43598837	49598837	43598837	43598837
	Face Value	10.00	10.00	10.00	10.00
XVI	Earnings per equity share (for continuing operation):				
	(1) Basic	0.019	(0.019)	0.016	0.040
	(2) Diluted	0.019	(0.019)	0.016	0.040
XVII	Earnings per equity share (for discontinued operation):				
	(1) Basic	0.00	0.00	0.00	0.00
	(2) Diluted	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
	(2) Diluted	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 31/07/2025.
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 figures for the quarter on 30 June 2025 and 31 March 2025 are the balancing figures between audited figures of the full financial years ended on 31 March, 2025 .
6	The above results for the quarter ended 30th , June 2025 along with Auditor Report has been approved by the Board of Directors of the Company.
7	There are no qualification in the Audit Report issued by the Auditor

Place: Kolkata
Date: 31/07/2025



For and behalf of Board EMERALD COMMERCIAL LIMITED

Name: *Indrajit Sett*
Designation: Managing 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 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 June 30, 2025 (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

Om Prakash Khajanchi Digitally signed by Om Prakash
Khajanchi
Date: 2025.07.31 15:26:10 +05'30'

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

UDIN NO. 25065549BMOTEN2781

Place: Kolkata
Date: 31.07.2025