

Star Trading House recognised by Govt. of India

Date: 12th August, 2024

To,
Listing Department
BSE Limited
Floor 25, Phiroze Jeejeebhoy Towers
Dalal Street - Mumbai- 400001

Scrip Code: 532038

Subject: Outcome of Board Meeting and Intimation under Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir,

This is to inform you that the Board of Directors of the Company at its meeting held today i.e., Monday, 12th August, 2024 have inter-alia considered and approved the following:

1. The Un-audited Standalone Financial Results of the Company for the first quarter ended on 30th June, 2024 (Results including auditor's Limited Review Report attached as **Annexure-I**).
2. The Un-audited Consolidated Financial Results of the Company for the first quarter ended on 30th June, 2024 (Results including auditor's Limited Review Report attached as **Annexure-II**).

The meeting of Board of Directors of the Company commenced at 2.00 P.M. and concluded at 2.40 P.M.

This is for your kind information and records, please.

Thanking You.

For: Emmsons International Limited


Priya Kesari



Company Secretary and Compliance officer



Registered & Admn. Office : 301/12, Community Centre, Zamrudpur, New Delhi -1100 48. India

Tel. : 2924 7721-25 Fax : 91 11 2924 7730

e-mail : corporate@emmsons.com Visit us : www.emmsons.com

CIN No. : L74899DL1993PLC053060



EMMSONS INTERNATIONAL LIMITED

Regd Office: Flat No. 301, Plot No. 12, Zamrudpur, Community Centre, Kailash Colony, New Delhi - 110048

CIN:-L74899DL1993PLC053060, Tel: 91-11-29247721-25, Fax: 91-11-29247730

Website: www.emmsons.com, E-mail: corporate@emmsons.com

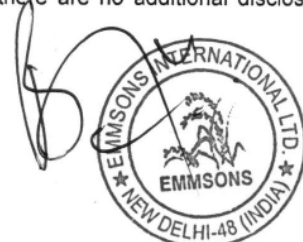
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024

(Amount in Rs.lacs except EPS)

Particulars	Quarter ended		Year ended	
	June 30, 2024	March 31, 2024	June 30, 2023	March 31, 2024
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
I Income				
Revenue From operations	-	-	-	-
Other Income	1.27	0.26	-	3.84
Total Income (1+2)	1.27	0.26	-	3.84
II Expenses				
(a) Purchases of stock-in-trade	-	-	-	-
(b) Changes in inventories of finished goods	-	-	-	-
(c) Employee benefits expense	2.96	13.26	1.75	20.28
(d) Finance costs	0.03	4733.94	4,733.94	19039.82
(e) Depreciation and amortisation expenses	2.87	2.88	3.01	11.40
(f) Other Expenses	13.06	18.48	9.62	44.56
Total Expenses	18.93	4768.57	4748.33	19116.07
III Profit/(Loss) before exceptional items and tax (I-II)	(17.66)	(4768.31)	(4748.33)	(19112.22)
IV Exceptional items				
V Profit/(Loss) before tax (III-IV)	(17.66)	(4768.31)	(4748.33)	(19112.22)
VI Tax expense:				
-Current tax	-	-	-	-
-Deferred tax	-	-	-	-
VII Net Profit/(loss) for the period (V-VI)	(17.66)	(4768.31)	(4748.33)	(19112.22)
VIII Other Comprehensive Income (OCI)				
(Items that will not be re-classified to profit & loss)	-	-	-	-
Remeasurements of defined benefit plan (Net of Tax)	0.71	3.80	0.30	5.01
IX Total comprehensive income for the period (VII+VIII)	(16.95)	(4764.51)	(4748.03)	(19107.21)
X Paid-up share capital (Paid face value per share Rs. 10 each)	1199.60	1199.60	1199.60	1199.60
XI Reserve excluding revaluation reserves	-	-	-	(235,225.64)
XII Earning per share of Rs. 10 each				
(1) Basic (Rs.)	(0.15)	(39.75)	(39.58)	(159.32)
(2) Diluted (Rs.)	(0.15)	(39.75)	(39.58)	(159.32)

Notes

- The above Standalone unaudited financial results for the quarter ended June 30, 2024, were subjected to limited review by the Statutory Auditor of the Company, reviewed by the Audit Committee, and approved by the Board of Directors at its meeting held on August 12, 2024. The review report of the Statutory Auditor is being filed with the Stock Exchange.
- The Company is primarily engaged in the business of "Trading of commodities" which constitutes a single reporting segment and the Executive Management Committee does not monitors the operating results of its business units separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on profit or loss and is measured consistently with profit or loss in the financial statements, thus there are no additional disclosures to be provided under Ind AS 108 – "Segment Reporting".



- 3 The Company has continued to default in repayment of principal and interest in respect of its borrowings. Bank accounts has been declared as NPA, Hence no Interest has been provided in books of accounts from current financial Year (From 01-04-2024)
- 4 The figures for the quarter ended March 31, 2024, are the balancing figure between audited year-to-date figures up to March 31. 2023 and the unaudited year-to-date figures up to December 31. 2023, being the date of the end of the third quarter of the financial year which was subjected to limited review'
- 5 Financial results for all the period presented have been prepared in accordance with the recognition and measurment principal of Ind AS notified under the companies (Indian Accounting Standards) rule 2015 as amended form time to time.
- 6 The figures of the previous periods (Quarter/Year) have been regrouped / reclassified , where ever considered necessary.

Place; New Delhi
Date: August 12, 2024



by the order of the Board
for Emmsons International Limited


Rajesh Monga
Whole-time Director



B.B. CHAUDHRY & CO.

CHARTERED ACCOUNTANTS

Z-8, HAUZ KHAS, NEW DELHI - 110016, Ph.: 41015630, 41435656

E-mail : cabbc1949@gmail.com

Ref. No.

Dated. 17.08.2024

LIMITED REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2024

To,
THE BOARD OF DIRECTORS
EMMSONS INTERNATIONAL LIMITED

Qualified Opinion

We have reviewed the accompanying statement of Standalone Unaudited Financial Results ("the Statement") of **Emmsons International Limited** ("the Company") for the quarter ended 30th June 2024. 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 of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditors 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 provides 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 caused us to believe that the accompanying statement of standalone unaudited financial results, prepared in accordance with applicable accounting standards and other recognized 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) Regulation, 2015 (as amended) including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis Qualified Opinion

As stated in:

Material Uncertainty Related To Going Concern

We draw attention to the accompanying Statement which indicated that the Company has incurred a net loss of Rs, 16.95 Lacs during the quarter ended 30 June 2024, and as of that date, the Company's accumulated losses amounting to Rs. 235242.59 Lacs which have resulted in substantial erosion of net worth of the Company and the current liabilities have exceeded its current assets as at 30 June 2024. We further draw attention that the Company has continued to default in repayment of principal and interest in respect of its borrowings. The above factors, on the operations of the company, indicate that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. Our conclusion is modified in respect of this matter.

For **B.B. Chaudhary & Co.**

Chartered Accountants

(Firm's Registration No: 001784N)



B.B. Chaudhry

Proprietor

(Membership No. 14231)

UDIN: 24014231BKCLVF4395

Date: 12th August 2024

Place: New Delhi

EMMSONS INTERNATIONAL LIMITED

Regd Office: Flat No. 301, Plot No. 12, Zamrudpur, Community Centre, Kailash Colony, New Delhi - 110048

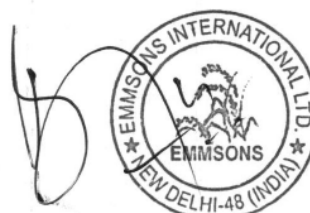
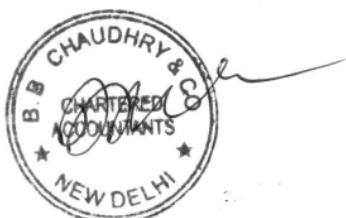
CIN: -L74899DL1993PLC053060, Tel: 91-11-29247721-25, Fax: 91-11-29247730

Website: www.emmsons.com, E-mail: corporate@emmsons.com

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024

(Amount in Rs.lacs except EPS)

Particulars	Quarter ended			Year ended
	June 30, 2024	March 31, 2024	June 30, 2023	March 31, 2024
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
I Income				
Revenue From operations	-	-	-	-
Other Income	1.27	0.26	-	3.84
Total Income	1.27	0.26	-	3.84
II Expenses				
(a) Purchases of stock-in-trade	-	-	-	-
(b) Changes in inventories of finished goods	-	-	-	-
(c) Employee benefits expense	2.96	13.26	1.75	20.28
(d) Finance costs	0.03	4733.94	4733.94	19039.82
(e) Depreciation and amortisation expenses	2.87	2.88	3.01	11.40
(f) Other Expenses	13.06	18.48	9.62	44.56
Total Expenses	18.93	4768.57	4748.33	19116.07
III Profit/(Loss) before exceptional items and tax (I-II)	(17.66)	(4768.31)	(4748.33)	(19112.22)
IV Exceptional items	-	-	-	-
V Profit/(Loss) before tax (III-IV)	(17.66)	(4768.31)	(4748.33)	(19112.22)
VI Tax expense:				
-Current tax	-	-	-	-
-Deferred tax	-	-	-	-
Total Tax Expense	-	-	-	-
VII Net Profit/(loss) for the period (V-VI)	(17.66)	(4768.31)	(4748.33)	(19112.22)
VIII Other Comprehensive Income (OCI)				
(Items that will not be re-classified to profit & loss)				
Remeasurements of defined benefit plan (Net of Tax)	0.71	3.80	0.30	5.01
(Items that will be reclassified to profit or loss)				
Exchange differences in translating the financial statement of foreign operation	-	-	-	-
Total Other Comprehensive Income	0.71	3.80	0.30	5.01
IX Total comprehensive income for the period (VII+VIII)	(16.95)	(4764.51)	(4748.03)	(19107.21)
Profit / (Loss) for the year attributable to:				
-Owners of the parent	(17.66)	(4768.31)	(4748.33)	(19112.22)
- Non-controlling interest	-	-	-	-
	(17.66)	(4768.31)	(4748.33)	(19112.22)
Other comprehensive income for the year attributable to:				
-Owners of the parent	0.71	3.80	0.30	5.01
- Non-controlling interest	-	-	-	-
	0.71	3.80	0.30	5.01



Total comprehensive income for the year attributable to:				
-Owners of the parent	(16.95)	(4764.51)	(4748.03)	(19107.21)
- Non-controlling interest	-	-	-	-
	(16.95)	(4764.51)	(4748.03)	(19107.21)
X Paid-up share capital (Paid face value per share Rs. 10 each)	1199.60	1199.60	1199.60	1199.60
XI Reserve excluding revaluation reserves	-	-	-	(261506.87)
XII Earning per share of Rs. 10 each				
(1) Basic (Rs.)	(0.15)	(39.75)	(39.58)	(159.32)
(2) Diluted (Rs.)	(0.15)	(39.75)	(39.58)	(159.32)

Notes

- 1 The above Consolidated unaudited financial results for the quarter ended June 30, 2024, were subjected to limited review by the Statutory Auditor of the Company, reviewed by the Audit Committee, and approved by the Board of Directors at its meeting held on August 12, 2024. The review report of the Statutory Auditor is being filed with the Stock Exchange.
- 2 The Company is primarily engaged in the business of "Trading of commodities" which constitutes a single reporting segment and the Executive Management Committee does not monitors the operating results of its business units separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on profit or loss and is measured consistently with profit or loss in the financial statements, thus there are no additional disclosures to be provided under Ind AS 108 – "Segment Reporting".
- 3 The Company has continued to default in repayment of principal and interest in respect of its borrowings. Bank accounts has been declared as NPA, Hence no Interest has been provided in books of accounts.
- 4 Financial results for all the period presented have been prepared in accordance with the recognition and measurement principal of Ind AS notified under the companies (Indian Accounting Standards) rule 2015 as amended form time to time.
- 5 The figures of the previous periods (Quarter/Year) have been regrouped / reclassified , where ever considered necessary.

Place; New Delhi
Date: August 12, 2024



by the order of the Board
for Emmsons International Limited

Rajesh Monga
Rajesh Monga
Whole-time Director



B.B. CHAUDHRY & CO.

CHARTERED ACCOUNTANTS

Z-8, HAUZ KHAS, NEW DELHI - 110016, Ph.: 41015630, 41435656

E-mail : cabbcc1949@gmail.com

Ref. No.

Dated 12-08-24

Independent Auditor's Review Report on Unaudited Consolidated Quarterly Financial Results of the Company pursuant to the Regulation 33 of the Securities and Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To,
THE BOARD OF DIRECTORS
EMMSONS INTERNATIONAL LIMITED

Qualified Opinion

- 1) We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of Emmsons International Limited (the 'Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as the 'Group'), for the quarter ended 30 June 2024, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
- 2) This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's 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'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
- 3) We conducted our review of the Statement 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

- 4) The statements includes the results of the following entities:

SL No.	Name of the entity (subsidiary company)	Relationship with respect to the Holding Company
1	Emmsons Gulf DMCC	Subsidiary
2	M/s Emmsons SA	Subsidiary

- 5) Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.



Basis Qualified Opinion

As stated in:

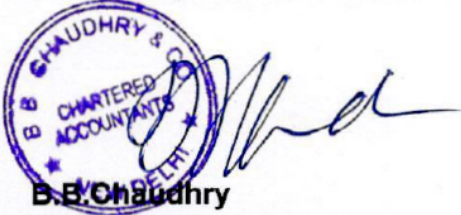
Material Uncertainty Related to Going Concern

We draw attention to the accompanying Statement which indicated that the Group has incurred a net loss for the quarter ended June 30, 2024, of Rs. 16.95 lacs and as of that date, the Company's accumulated losses amounting to Rs 261523.81 lacs which have resulted in substantial erosion of net worth of the Group and the current liabilities have exceeded its current assets as at June 30, 2024. We further draw attention that the Group has continued to default in repayment of principal and interest in respect of its borrowings. The above factors indicate that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. Our conclusion is modified in respect of this matter.

For **B.B. Chaudhry & Co.**

Chartered Accountants

(Firm's Registration No: 001784N)

A circular blue stamp with the text "CHAUDHRY & CO. CHARTERED ACCOUNTANTS NEW DELHI" is overlaid with a handwritten signature in blue ink.

B.B. Chaudhry

Proprietor

(Membership No. 14231)

UDIN:24014231BKCLVG9935

Date: 12th August 2024

Place: New Delhi