

## EMA INDIA LIMITED

CIN: L27201UP1971PLC003408

REGD. OFFICE: C-37 PANKI INDUSTRIAL AREA, UDYOG NAGAR, KANPUR - UTTAR PRADESH

Website: www.eilttd.info, e-mail: emaindia.cs@gmail.com

AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2018

Particulars	(Rs. in Lacs, except per share data)					
	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for current period ended	Year to date figures for the previous year ended	Previous year ended
	31.03.2018	31.12.2017	31.03.2017	31.03.2018	31.03.2017	31.03.2017
<b>Refer notes below</b>	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)	(Audited)
Revenue from Operations	1.06	-	5.37	7.69	129.35	129.35
Other Income	1.19	3.35	5.06	9.13	7.18	7.18
<b>Total income</b>	<b>2.25</b>	<b>3.35</b>	<b>10.43</b>	<b>16.82</b>	<b>136.53</b>	<b>136.53</b>
<b>Expenses:</b>						
a) Cost of Materials consumed	0.10	-	0.98	3.00	87.29	87.29
b) Purchase of stock-in-trade	-	-	-	-	-	-
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	(1.61)	-	7.77	7.77
d) Employee benefits expense	10.10	6.58	16.77	31.51	67.19	67.19
e) Finance Costs	-	0.13	0.06	0.34	0.33	0.33
f) Depreciation and amortization expense	0.80	0.78	1.08	3.47	6.03	6.03
g) Other expenses	5.04	6.60	7.42	24.56	44.46	44.46
<b>Total Expenses</b>	<b>16.04</b>	<b>14.09</b>	<b>24.70</b>	<b>62.88</b>	<b>213.07</b>	<b>213.07</b>
<b>Profit / (Loss) before exceptional items and tax</b>	<b>(13.79)</b>	<b>(10.74)</b>	<b>(14.27)</b>	<b>(46.06)</b>	<b>(76.54)</b>	<b>(76.54)</b>
Exceptional Items <sup>a</sup>	-	-	-	-	(231.91)	(231.91)
<b>Profit / (Loss) before tax</b>	<b>(13.79)</b>	<b>(10.74)</b>	<b>(14.27)</b>	<b>(46.06)</b>	<b>(308.45)</b>	<b>(308.45)</b>
<b>Tax Expense</b>						
Current Tax	-	-	-	-	-	-
Deferred Tax	-	-	-	-	-	-
<b>Profit / (Loss) for the period from continuing operations</b>	<b>(13.79)</b>	<b>(10.74)</b>	<b>(14.27)</b>	<b>(46.06)</b>	<b>(308.45)</b>	<b>(308.45)</b>
Profit / (Loss) from discontinued operations	-	-	-	-	-	-
Tax Expense of discontinued operations	-	-	-	-	-	-
<b>Profit / Loss from discontinued operations (After Tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Profit / (Loss) for the period</b>	<b>(13.79)</b>	<b>(10.74)</b>	<b>(14.27)</b>	<b>(46.06)</b>	<b>(308.45)</b>	<b>(308.45)</b>
<b>Other Comprehensive income</b>						
(A) (i) Items that will not be reclassified to profit or loss	(5.38)	3.65	4.76	4.74	20.90	20.90
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
<b>Total comprehensive income for the period (Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>(19.17)</b>	<b>(7.09)</b>	<b>(9.51)</b>	<b>(41.32)</b>	<b>(287.55)</b>	<b>(287.55)</b>
Paid-up equity share capital (Face Value of Rs. 10/- per share)	100.50	100.50	100.50	100.50	100.50	100.50
Reserves excluding revaluation reserves	-	-	-	88.91	130.24	130.24
<b>Earnings Per Equity Share (for continuing operation):</b>						
a) Basic	(1.91)	(0.71)	(0.95)	(4.11)	(28.74)	(28.74)
b) Diluted	(1.91)	(0.71)	(0.95)	(4.11)	(28.74)	(28.74)
<b>Earnings per equity share (for discontinued &amp; continuing operations)</b>						
a) Basic	(1.91)	(0.71)	(0.95)	(4.11)	(28.74)	(28.74)
b) Diluted	(1.91)	(0.71)	(0.95)	(4.11)	(28.74)	(28.74)

## Notes:

1. The above financial results and the Statement of Assets and Liabilities were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 17th May, 2018.

2. The Company has adopted Indian Accounting Standards (Ind AS) from 1st April 2017 with a transition date of April 1, 2016 and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 - Interim Financials Reporting prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and the other accounting principles generally accepted in India. Financial results of all the periods presented have been prepared in accordance with the recognition and measurement principles of Ind AS 34.

3. Figures for the quarter and year ended March 31, 2017 have been regrouped/reclassified to conform to the current quarter and year ended figures, wherever necessary.

4. The figures of last quarter for the current year and for the previous year are the balancing figures between audited figures in respect of the full financial year and year to date figures upto third quarter.

5. The reconciliation of net profit or loss reported for quarter ended March 31, 2017 and year ended March 31, 2017 in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS is given below:

Particulars	Quarter ended 31.03.2017	Year ended 31.3.2017
Net profit/(loss) per previous GAAP (Indian GAAP)	(14.27)	(308.45)
Fair Valuation of Investment	4.76	20.90
Tax effect	-	-
Net profit/(loss) as per Ind AS	(9.51)	(287.55)
Other comprehensive income, net of income tax	-	-
Total comprehensive income for the period	(9.51)	(287.55)

For Rishabh & Co.  
CA Raghuraj Singh  
Membership No. - 015285  
Place: Kanpur  
Date : 17.05.2018



For & On Behalf of the Board

  
(Ronjana Bhargava)  
Wholetime Director

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**AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2018**

**Statement of Audited Assets and Liabilities as at March 31, 2018:**

Particulars	Amount Rs in Lacs	
	As at 31.03.2018 (Audited)	As at 31.03.2017 (Audited)
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment	24.08	32.25
Capital work-in-progress	-	-
Investment property	-	-
Goodwill	-	-
Other intangible assets	-	-
Intangible assets under development	-	-
Biological assets other than bearer plants	-	-
Financial Assets:		
i. Investments	-	-
ii. Trade receivables	-	-
iii. Loans	-	-
iv. Other Financial assets	-	-
Deferred tax assets (net)	2.65	2.65
Other non-current assets	-	-
<b>Total Non-Current Assets</b>	<b>26.73</b>	<b>34.90</b>
<b>Current Assets</b>		
Inventories	13.85	15.86
Financial Assets		
i. Investments	155.35	143.12
ii. Trade receivables	0.05	0.14
iii. Cash and cash equivalents	4.07	54.27
iv. Loans	0.27	3.60
Current tax assets (net)	-	-
Other current assets	6.76	16.34
<b>Total Current Assets</b>	<b>180.35</b>	<b>233.33</b>
<b>Total Assets</b>	<b>207.08</b>	<b>268.23</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity share capital	100.50	100.50
Other Equity	88.91	130.24
<b>Total Equity</b>	<b>189.41</b>	<b>230.74</b>
<b>LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
Financial liabilities:		
i. Borrowings	-	-
ii. Trade payables	-	-
iii. Other financial liabilities	-	-
Provisions	-	-
Deferred tax liabilities (net)	-	-
Other non-current liabilities	-	-
<b>Total Non-Current Liabilities</b>	<b>-</b>	<b>-</b>
<b>Current Liabilities</b>		
Financial liabilities:		
i. Borrowings	-	0.36
ii. Trade payables	-	2.37
iii. Other financial liabilities	-	-
Other current liabilities	5.25	7.86
Provisions	12.42	26.90
Current tax liabilities (net)	-	-
<b>Total Current Liabilities</b>	<b>17.67</b>	<b>37.49</b>
<b>Total Liabilities</b>	<b>17.67</b>	<b>37.49</b>
<b>Total Equity and Liabilities</b>	<b>207.08</b>	<b>268.23</b>

*Ashwagava*



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Reconciliation of equity for the year ended March 31,2017 between Ind AS compliant results as reported results reported in previous GAAP are given below

	(Rs. in Lacs )
	Standalone March 31,2017
Total equity (shareholders funds) as per previous GAAP	188.21
Ind AS Adjustments	
Fair value of investments	42.53
Total Adjustments	42.53
Total equity as per Ind AS	230.74



*Margana*