

**Statement of Profit and Loss**  
**Name of the Company EMA INDIA LIMITED**

**Statement of Profit and Loss for the period ended 30th June 2017**

| Particulars  | Statement of Standalone Unaudited Results for the Quarter Ended 30/06/2017 |                          |   |   |  | (Rs. in Lacs) |  |
|--|--|--------------------------|---|---|--|---------------|--|
|  | 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 |               |  |
|  | 30.06.2017<br>(Unaudited)  | 31.03.2017<br>(Audited)  | 30.06.2016<br>(Unaudited)                         | 30.06.2017<br>(Unaudited)                     | 31.03.2017<br>(Audited)                          |               |  |
| <b>Refer notes below</b>   |  |                          |   |   |  |               |  |
| <b>Income from Operations</b>  |  |                          |   |   |  |               |  |
| Gross Sales / Income from Operations   | 5.64   | 4.54                     | 36.79   | 5.64  | 128.73   |               |  |
| Less: Excise Duty  | 0.63   | 0.17                     | 2.66  | 0.63  | 8.68   |               |  |
| a) Net Sales/Income from Operations (Net of excise duty)                         | 5.01   | 4.37                     | 34.13   | 5.01  | 120.05   |               |  |
| b) Other Operating Income  | 0.00   | 1.00                     | 4.43  | 0.00  | 9.30   |               |  |
| Other Income   | 3.96   | 5.06                     | 0.51  | 3.96  | 7.18   |               |  |
| <b>Total income from Operations (net)</b>  | 8.97   | 10.43                    | 39.07   | 8.97  | 136.53   |               |  |
| <b>Expenses</b>  |  |                          |   |   |  |               |  |
| a) Cost of Materials consumed  | 2.73   | 0.98                     | 4.50  | 2.73  | 87.29  |               |  |
| b) Purchase of stock-in-trade  |  |                          |   |   |  |               |  |
| c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | 0.00   | (1.61)                   | (0.83)  | 0.00  | 7.77   |               |  |
| d) Employee benefits expense   | 7.50   | 16.77                    | 18.49   | 7.50  | 67.19  |               |  |
| e) Finance Costs   | 0.03   | 0.06                     | 0.01  | 0.03  | 0.33   |               |  |
| f) Depreciation and amortization expense   | 0.94   | 1.08                     | 1.89  | 0.94  | 6.03   |               |  |
| g) Other expenses  | 8.73   | 7.42                     | 18.00   | 8.73  | 44.46  |               |  |
| <b>Total Expenses</b>  | 19.93  | 24.70                    | 42.06   | 19.93   | 213.07   |               |  |



*Shanmuga*



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|   |         |         |          |         |          |
|---|---------|---------|----------|---------|----------|
| Profit / (Loss) before exceptional items and tax  | (10.96) | (14.27) | (2.99)   | (10.96) | (76.54)  |
| Exceptional Items   |         |         |          |         |          |
| Profit / (Loss) before tax  | (10.96) | (14.27) | (2.99)   | (10.96) | (76.54)  |
| Income Tax Expense  |         |         |          |         |          |
| Current Tax   | 0.00    | 0.00    | 0.00     | 0.00    | 0.00     |
| Deferred Tax  | 0.00    | 0.00    | 231.91   | 0.00    | 231.91   |
| Profit / (Loss) for the period from continuing operations   | (10.96) | (14.27) | (234.90) | (10.96) | (308.45) |
| Profit / (Loss) from discontinued operations  | 0.00    | 0.00    | 0.00     | 0.00    | 0.00     |
| Expense of discontinued operations  | 0.00    | 0.00    | 0.00     | 0.00    | 0.00     |
| Profit / Loss from discontinued operations (After Tax)  | 0.00    | 0.00    | 0.00     | 0.00    | 0.00     |
| Profit / (Loss) for the period  | (10.96) | (14.27) | (234.90) | (10.96) | (308.45) |
| Other Comprehensive Income  |         |         |          |         |          |
| (i) Items that will not be reclassified to profit or loss   | 0.00    | 0.00    | 0.00     | 0.00    | 0.00     |
| Income tax relating to items that not be reclassified to profit or loss                                     | 0.00    | 0.00    | 0.00     | -0.00   | 0.00     |
| (ii) Items that will be reclassified to profit or loss  | 2.08    | (18.87) | 6.72     | 2.08    | 29.28    |
| Income tax relating to items that be reclassified to profit or loss   | 0.00    | 0.00    | 0.00     | 0.00    | 0.00     |
| Other Comprehensive Income for the period (Comprising Profit and Other Comprehensive Income for the period) | (8.88)  | (33.14) | (228.18) | (8.88)  | (279.17) |

|   |        |        |         |        |         |
|---|--------|--------|---------|--------|---------|
| Earnings Per Equity Share (for continuing operation): | (1.09) | (1.42) | (23.37) | (1.09) | (30.69) |
| Basic   | (1.09) | (1.42) | (23.37) | (1.09) | (30.69) |
| Diluted   | (1.09) | (1.42) | (23.37) | (1.09) | (30.69) |
| Earnings Per Equity Share (for continued operation):  |        |        |         |        |         |
| Basic   | (1.09) | (1.42) | (23.37) | (1.09) | (30.69) |
| Diluted   | (1.09) | (1.42) | (23.37) | (1.09) | (30.69) |

See accompanying note to the Financial Results

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The financial results were approved by the Board of Directors at their meeting held on 8th August 2017

The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results is available on the Stock Exchange website: [www.bseindia.com](http://www.bseindia.com) and on company's website: [www.eiltd.info](http://www.eiltd.info)

The financial results for the quarter ended 30th June 2017 are in compliance with Indian Accounting Standard (Ind AS) notified by the Ministry of Corporate Affairs. Consequently, the financial results for the corresponding quarter ended 30th June 2016 have been restated to comply with Ind AS to make them comparable.

The Statutory Auditors of the Company have carried out the limited review in respect of the unaudited financial results for the quarter ended 30th June 2017

The impact on net profit / loss, total comprehensive income or any other relevant financial item(s) due to change(s) in accounting policies shall be disclosed by means of a footnote.



B.C. Jain & Co.

Vivek Gupta

Membership No. - 075244

Office: Kanpur

Date: 08.08.2017

*Ranjana Bhargava*

For & On Behalf of the Board

(Ranjana Bhargava)

Wholetime Director