

EMA INDIA LIMITED

CIN: L27201UP1971PLC003408

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

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

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2017

(Rs. in Lacs, except per share data)

Particulars	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
	30.09.2017 (Unaudited)	30.06.2017 (Unaudited)	30.09.2016 (Unaudited)	30.09.2017 (Unaudited)	30.09.2016 (Unaudited)	31.03.2017 (Audited)
Refer notes below						
Revenue from Operations	0.98	5.64	35.15	6.63	76.37	138.03
Other Income	0.63	3.96	1.04	4.59	1.55	7.18
Total Income	1.61	9.60	36.19	11.22	77.92	145.21
Expenses:						
a) Cost of Materials consumed	0.17	2.73	8.40	2.90	12.9	87.29
b) Purchase of stock-in-trade	0	0.00	0.00	0.00	0	-
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0.00	1.52	0.00	0.69	7.77
d) Employee benefits expense	7.32	7.50	16.67	14.83	35.16	67.19
e) Finance Costs	0.18	0.03	0.09	0.21	0.1	0.33
f) Depreciation and amortization expense	0.94	0.94	1.58	1.89	3.47	6.03
g) Other expenses	3.56	9.36	23.46	12.91	44.10	53.14
Total Expenses	12.17	20.56	51.72	32.74	96.42	221.75



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Profit / (Loss) before exceptional items and tax	(10.56)	(10.96)	(15.53)	(21.52)	(18.50)	(76.54)
Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
Profit / (Loss) before tax	(10.56)	(10.96)	(15.53)	(21.52)	(18.50)	(76.54)
Tax Expense						
Current Tax	0	0.00	0.00	0.00	0.00	0.00
Deferred Tax	0	0.00	0.00	0.00	231.91	231.91
Profit / (Loss) for the period from continuing operations	(10.56)	(10.96)	(15.53)	(21.52)	(250.41)	(308.45)
Profit / (Loss) from discontinued operations	0	0.00	0.00	0.00	0.00	0.00
Tax Expense of discontinued operations	0	0.00	0.00	0.00	0.00	0.00
Profit / Loss from discontinued operations (After Tax)	0	0.00	0.00	0.00	0.00	0.00
Profit / (Loss) for the period	(10.56)	(10.96)	(15.53)	(21.52)	(250.41)	(308.45)
Other Comprehensive Income						
(A) (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
(B) (i) Items that will be reclassified to profit or loss	4.39	2.08	12.38	6.47	19.10	29.28
(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
Total comprehensive income for the period (Comprising Profit (Loss) and Other Comprehensive Income for the period)	(6.17)	(8.88)	(3.15)	(15.05)	(231.31)	(279.17)



Manoj Kumar



i) Earnings Per Equity Share (for continuing operation):						
a) Basic	(1.05)	(1.09)	(1.55)	(2.14)	(24.92)	(30.69)
b) Diluted	(1.05)	(1.09)	(1.55)	(2.14)	(24.92)	(30.69)
ii) Earnings Per Equity Share (for discontinued operation):						
a) Basic	0.00	0.00	0.00	0.00	0.00	0.00
b) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
iii) Earnings per equity share (for discontinued & continuing operations)						
a) Basic	(1.05)	(1.09)	(1.55)	(2.14)	(24.92)	(30.69)
b) Diluted	(1.05)	(1.09)	(1.55)	(2.14)	(24.92)	(30.69)


Notes:

1. The above financial results were approved by the Board of Directors at their meeting held on November 11, 2017.
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. The reconciliation of net profit or loss reported for quarter/half year/year ended September 30, 2016 and March 2017 in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS is given below:

Particulars	Quarter ended	Half Year ended	Year ended
	30.09.2016	30.09.2016	31.03.2017
Net profit/(loss) per previous GAAP (Indian GAAP)	(15.53)	(250.51)	(308.45)
Fair Valuation of Investment	-	-	-
Tax effect	-	-	-
Net profit/(loss) as per Ind AS	(15.53)	(250.51)	(308.45)
Other comprehensive income, net of income tax	12.38	19.10	29.28
Total comprehensive income for the period	(3.15)	(231.41)	(279.17)

4. Figures for the quarter/half year ended September 30, 2016 have been regrouped/reclassified to confirm to the current quarter and half Year figures wherever necessary.

For & On Behalf of the Board

For Rishabh & Co. 
CA Raghav Singh
Membership No. - 015285
Place: Kanpur
Date : 11/11/2017




(Ranjana Bhargava)
Wholetime Director



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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2017

5 Statement of Unaudited Assets and Liabilities as at September 30, 2017:

Particulars	Amount Rs in Lacs	
	As at 30.09.2017 (Unaudited)	As at 31.03.2017 (Audited)
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	27.22	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	2.65	2.65
iv. Others (to be specified)	-	-
Deferred tax assets (net)	-	-
Other non-current assets	-	-
Total Non-Current Assets	29.87	34.90
Current Assets		
Inventories	13.95	15.86
Financial Assets:		
i. Investments	142.99	143.12
ii. Trade receivables	0.05	0.14
iii. Cash and cash equivalents	39.92	54.27
iv. Bank balances other than (iii) above	-	-
v. Loans	-	3.60
vi. Others	16.53	16.34
Current tax assets (net)	-	-
Other current assets	-	-
Total Current Assets	213.44	233.33
Total Assets	243.31	268.23
EQUITY AND LIABILITIES		
Equity		
Equity share capital	100.50	100.50
Other Equity	115.18	130.24
Total Equity	215.68	230.74
LIABILITIES		
Non-Current Liabilities		
Financial liabilities:	-	-
i. Borrowings	-	-
ii. Trade payables	-	-
iii. Other financial liabilities	-	-
Provisions	-	-
Deferred tax liabilities (net)	-	-
Other non-current liabilities	-	-
Total Non-Current Liabilities	-	-
Current Liabilities		
Financial liabilities:		
i. Borrowings	14.07	0.36
ii. Trade payables	-	2.38
iii. Other financial liabilities	-	-
Other current liabilities	6.41	7.85
Provisions	7.15	26.90
Current tax liabilities (net)	-	-
Total Current Liabilities	27.63	37.49
Total Liabilities	27.63	37.49
Total Equity and Liabilities	243.31	268.23



U. Mangana