

EMA INDIA LIMITED

CIN:L27201UP1971PLC003408

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

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

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2017

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
	31.12.2017	30.09.2017	31.12.2016	31.12.2017	31.12.2016	31.03.2017
Refer notes below	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Revenue from Operations	0.00	0.98	56.12	6.63	132.49	138.03
Other Income	3.35	0.63	0.57	7.94	2.12	7.18
Total income	3.35	1.61	56.69	14.57	134.61	145.21
Expenses:						
a) Cost of Materials consumed	0.00	0.17	73.40	2.90	86.31	87.29
b) Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	8.69	0.00	9.38	7.77
d) Employee benefits expense	6.58	7.32	15.26	21.41	50.43	67.19
e) Finance Costs	0.13	0.18	0.17	0.34	0.26	0.33
f) Depreciation and amortization expense	0.78	0.94	1.48	2.67	4.95	6.03
g) Other expenses	6.60	3.56	1.45	19.52	45.55	53.14
Total Expenses	14.09	12.17	100.45	46.84	196.88	221.75
Profit / (Loss) before exceptional items and tax	(10.74)	(10.56)	(43.76)	(32.27)	(62.27)	(76.54)
Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00




Profit / (Loss) before tax	(10.74)	(10.56)	(43.76)	(32.27)	(62.27)	(76.54)
Tax Expense						
Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Tax	0.00	0.00	0.00	0.00	231.91	231.91
Profit / (Loss) for the period from continuing operations	(10.74)	(10.56)	(43.76)	(32.27)	(304.18)	(308.45)
Profit / (Loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
Tax Expense of discontinued operations	0.00	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	0.00
Profit / (Loss) for the period	(10.74)	(10.56)	(43.76)	(32.27)	(294.18)	(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	3.65	4.39	18.66	10.12	37.76	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)	(7.09)	(6.17)	(25.10)	(22.15)	(256.42)	(279.17)
i) Earnings Per Equity Share (for continuing operation):						
a) Basic	(0.71)	(1.05)	(2.51)	(2.20)	(25.63)	(30.69)
b) Diluted	(0.71)	(1.05)	(2.51)	(2.20)	(25.63)	(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

(Signature)



iii) Earnings per equity share (for discontinued & continuing operations)						
a) Basic	(0.71)	(1.05)	(2.51)	(2.20)	(25.63)	(30.69)
b) Diluted	(0.71)	(1.05)	(2.51)	(2.20)	(25.63)	(30.69)


Notes:

- The above financial results were approved by the Board of Directors at their meeting held on February 7, 2018.
- 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.
- The reconciliation of net profit or loss reported for quarter ended December 31, 2016 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 31.12.2016	9 months ended 31.12.2016	Year ended 31.3.2017
Net profit/(loss) per previous GAAP (Indian GAAP)	(43.76)	(294.18)	(308.45)
Fair Valuation of Investment	-	-	-
Tax effect	-	-	-
Net profit/(loss) as per Ind AS	(43.76)	(294.18)	(308.45)
Other comprehensive income, net of income tax	18.66	37.76	29.28
Total comprehensive income for the period	(25.10)	(256.42)	(279.17)

- Figures for the quarter and nine months ended December 31, 2016 have been regrouped/reclassified to confirm to the current quarter and nine months figures wherever necessary.

For Rishabh & Co.


CA Ragnubir Singh
Membership No. - 015286
Place: Kanpur
Date : 07/02/2018

For & On Behalf of the Board




(Ranjana Bhargava)
Wholetime Director