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

AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2019

					(Rs. in Lacs,
Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for current period ended	Previous year ended
	31.03.2019	31.12.2018	31.03.2018	31.03.2019	31.03.2018
Refer notes below	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
Revenue from Operations	0.00	0.00	1.06	1.45	7.69
Other Income	10.69	2.35	1.19	30.36	9.13
Total income	10.69	2.35	2.25	31.81	16.82
Expenses:					
a) Cost of Materials consumed	0.00	0.00	0.10	0.10	3.00
b) Purchase of stock-in-trade	-	-	-	-	-,
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
d) Employee benefits expense	9.11	6.44	10.10	29.19	31.51
e) Finance Costs	0.00	0.00	0.00	0.01	0.34
f) Depreciation and amortization expense	1.21	0.74	0.80	3.43	3.47
g) Other expenses	4.61	3.95	5.04	18.70	24.56
Total Expenses	14.93	11.13	16.04	51.43	62.88
Profit / (Loss) before exceptional items and tax	(4.24)	(8.78)	(13.79)	(19.62)	(46.06)
Exceptional Items	-		-	-	-
Profit / (Loss) before tax	(4.24)	(8.78)	(13.79)	(19.62)	(46.06)
Tax Expense					
Current Tax	-	_	1-1	-	-
Deferred Tax	-	-		-	
Profit / (Loss) for the period from continuing operations	(4.24)	(8.78)	(13.79)	(19.62)	(46.06)
Profit / (Loss) from discontinued operations	-	-	-	-	-
Tax Expense of discontinued operations	-	-	0 -	-	-
Profit / Loss from discontinued operations (After Tax)	-	-	-	-	-
Profit / (Loss) for the period	(4.24)	(8.78)	(13.79)	(19.62)	(46.06)
Other Comprehensive income					
(A) (i) Items that will not be reclassified to profit or loss	(10.21)	3.96	(5.38)	(23.70)	4.74
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
Total comprehensive income for the period (Comprising Profit (Loss) and Other Comprehensive Income for the period)	(14.45)	(4.82)	(19.17)	(43.32)	(41.32)
Paid-up equity share capital (Face Value of Rs. 10/- per share)	100.50	100.50	100.50	100.50	100.50
Reserves excluding revaluation reserves	-	-	_	45.58	88.91





Earnings Per Equity Share (for continuing operation):					
a) Basic	(1.44)	(0.48)	(1.91)	(4.31)	(4.11)
b) Diluted	(1.44)	(0.48)	(1.91)	(4.31)	(4.11)
Earnings per equity share (for discontinued & continuing operations)					
a) Basic	(1.44)	(0.48)	(1.91)	(4.31)	(4.11)
p) Diluted	(1.44)	(0.48)	(1.91)	(4.31)	(4.11)
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 its meeting held on May 7, 2019.
- 2. Figures for the quarter and year ended March 31, 2019 have been regrouped/reclassified to conform to the current quarter and year ended figures, wherever necessary.
- 3. These results have been prepared in accordance with rhe Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and read with relevant rules thereunder, other recognised accounting practices and policies to lhe extent Applicable.

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For Rishabh & Co.	For & On Behalf of the Board
CA Rajneesh Dixit	Margara
Place: Kanpur	(Ranjana Bhargava)
Date : May 7, 2019	Wholetime Director
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AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2019

Statement of Audited Assets and Liabilities as at March 31, 2019:

Particulars	As at 31.03.2019	As at 31.03.2018	
	(Audited)	(Audited)	
ASSETS	(Finance)	(riaditoa)	
Non-Current Assets			
Property, Plant and Equipment	67.57	24.08	
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. Other Financial assets	2.00	2.00	
Deferred tax assets (net)	_	-	
Other non-current assets	_		
Total Non-Current Assets	70.22	26.73	
Total Holl-Outlett Assets	10.22	20.11	
Current Assets			
Inventories	13.75	13.85	
Financial Assets:	10.73	10.00	
i. Investments	72.96	155.35	
ii. Trade receivables	0.05	0.0	
iii. Cash and cash equivalents	6.08	4.0	
iv. Loans	- 0.00	0.27	
vi. Others	8.28	6.76	
Other current assets	0.20	0.70	
Total Current Assets	101.12	180.35	
Total Assets	171.34	207.08	
Total Assets	171.54	201.00	
EQUITY AND LIABILITIES			
Equity	100.50	100 5	
Equity share capital	100.50	100.50	
Other Equity	45.58	88.91	
Total Equity	146.08	189.41	
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	-	-	
ii. Trade payables	-	-	
iii. Other financial liabilities	-	-	
Other current liabilities	10.52	5.25	
Provisions	14.74	12.42	
Current tax liabilities (net)			
Total Current Liabilities	25.26	17.67	
Total Liabilities	25.26	17.67	
Total Equity and Liabilities	171.34	207.08	

Place: Kanpur Date: May 7, 2019

For & On Behalf of the Board

(Ranjana Bhargava) Wholetime Director



Auditor's Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO THE BOARD OF DIRECTORS OF

EMA India Limited

We have audited the quarterly financial results of EMA India Limited for the quarter ended March 31, 2019 and the year to date results for the period April 1, 2018 to March 31, 2019, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- ii. give a true and fair view of the net profit/ loss and other financial information for the quarter ended March 31, 2019 as well as the year to date results for the period from April 1, 2018 to March 31, 2019

Date - 07-05-2019

Place - Kanpur

For Rishabh & Co.

Accountants

(Partner)

(Partner)

(Partner)

(Partner)

(Partner)

(Partner)

(Partner)

(Partner)

(Partner)

(Partner)