

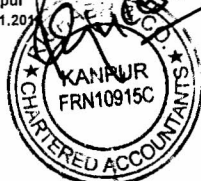
**EMA INDIA LIMITED**  
CIN: L27201UP1971PLC003408  
REGD. OFFICE: C-37 PANKI INDUSTRIAL AREA, UDYOG NAGAR, KANPUR - UTTAR PRADESH  
Website: [www.eilttd.info](http://www.eilttd.info), E-mail: [emaIndia.cs@gmail.com](mailto:emaIndia.cs@gmail.com)  
**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 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
	30.09.2018	30.06.2018	30.09.2017	30.09.2018	30.09.2017	31.03.2018
<b>Refer notes below</b>	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Revenue from Operations	1.45	0.00	0.98	1.45	6.63	7.69
Other Income	0.29	17.03	0.63	17.32	4.59	9.13
<b>Total income</b>	<b>1.74</b>	<b>17.03</b>	<b>1.61</b>	<b>18.77</b>	<b>11.22</b>	<b>16.82</b>
<b>Expenses:</b>						
a) Cost of Materials consumed	0.10	0.00	0.17	0.10	2.90	3.00
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	0.00	0.00	0.00	0.00
d) Employee benefits expense	6.63	7.01	7.32	13.64	14.83	31.51
e) Finance Costs	0.00	0.01	0.18	0.01	0.21	0.34
f) Depreciation and amortization expense	0.74	0.74	0.94	1.48	1.89	3.47
g) Other expenses	3.33	6.81	3.56	10.14	12.91	24.56
<b>Total Expenses</b>	<b>10.80</b>	<b>14.57</b>	<b>12.17</b>	<b>25.37</b>	<b>32.74</b>	<b>62.88</b>
<b>Profit / (Loss) before exceptional items and tax</b>	<b>(9.06)</b>	<b>2.46</b>	<b>(10.56)</b>	<b>(6.60)</b>	<b>(21.52)</b>	<b>(46.06)</b>
Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
<b>Profit / (Loss) before tax</b>	<b>(9.06)</b>	<b>2.46</b>	<b>(10.56)</b>	<b>(6.60)</b>	<b>(21.52)</b>	<b>(46.06)</b>
<b>Tax Expense</b>						
Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
<b>Profit / (Loss) for the period from continuing operations</b>	<b>(9.06)</b>	<b>2.46</b>	<b>(10.56)</b>	<b>(6.60)</b>	<b>(21.52)</b>	<b>(46.06)</b>
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
<b>Profit / (Loss) for the period</b>	<b>(9.06)</b>	<b>2.46</b>	<b>(10.56)</b>	<b>(6.60)</b>	<b>(21.52)</b>	<b>(46.06)</b>
<b>Other Comprehensive Income</b>						
(A) (i) Items that will not be reclassified to profit or loss	(1.62)	(15.83)	4.39	(17.45)	6.47	4.74
(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>Total comprehensive income for the period (Comprising Profit/(Loss) and Other Comprehensive Income for the period)</b>	<b>(10.68)</b>	<b>(13.37)</b>	<b>(6.17)</b>	<b>(24.05)</b>	<b>(15.05)</b>	<b>(41.32)</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
<b>Earnings Per Equity Share (for continuing operation):</b>						
a) Basic	(1.06)	(1.33)	(0.61)	(2.39)	(1.50)	(4.11)
b) Diluted	(1.06)	(1.33)	(0.61)	(2.39)	(1.50)	(4.11)
<b>Earnings per equity share (for discontinued &amp; continuing operations)</b>						
a) Basic	(1.06)	(1.33)	(0.61)	(2.39)	(1.50)	(4.11)
b) Diluted	(1.06)	(1.33)	(0.61)	(2.39)	(1.50)	(4.11)

**Notes:**

- The above financial results were reviewed and approved by the Board of Directors at its meeting held on 2nd November, 2018. The Statutory Auditors of the Company have conducted limited review of these financial results, pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- These financial results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) as notified by the Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act, 2013 read with relevant rules thereunder and the other accounting principles generally accepted in India. Beginning 1st April, 2017, the Company had for the first time adopted Ind AS with a transition date of 1st April, 2016.
- Previous quarter/half year/year ended figures have been regrouped/restated wherever considered necessary.

For Rishabh & Co.  
CA Rajneesh Dixit  
Membership No. 422045  
Place: Kanpur  
Date : 02.11.2018



For & On Behalf of the Board

*(Signature)*  
(Ranjana Bhargava)  
Wholtime Director

4 Statement of Unaudited Assets and Liabilities as at 30th September, 2018:

Particulars	Amount Rs in Lacs	
	As at 30.09.2018 (Unaudited)	As at 31.03.2018 (Audited)
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment	21.95	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	-	-
Deferred tax assets (net)	-	-
Other non-current assets	-	-
<b>Total Non-Current Assets</b>	<b>24.60</b>	<b>26.73</b>
<b>Current Assets</b>		
Inventories	13.75	13.85
Financial Assets:		
i. Investments	135.71	155.35
ii. Trade receivables	0.05	0.05
iii. Cash and cash equivalents	3.31	4.07
iv. Loans	-	0.27
vi. Others	6.55	6.76
Other current assets	-	-
<b>Total Current Assets</b>	<b>159.37</b>	<b>180.35</b>
<b>Total Assets</b>	<b>183.97</b>	<b>207.08</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity share capital	100.50	100.50
Other Equity	64.85	88.91
<b>Total Equity</b>	<b>165.35</b>	<b>189.41</b>
<b>LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
Financial liabilities:		
i. Borrowings	-	-
ii. Trade payables	-	-
a) total outstanding dues of micro enterprises and small enterprises	-	-
b) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
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	-	-
ii. Trade payables	-	-
a) total outstanding dues of micro enterprises and small enterprises	-	-
b) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
iii. Other financial liabilities	-	-
Other current liabilities	6.24	5.25
Provisions	12.38	12.42
Current tax liabilities (net)	-	-
<b>Total Current Liabilities</b>	<b>18.62</b>	<b>17.67</b>
<b>Total Liabilities</b>	<b>18.62</b>	<b>17.67</b>
<b>Total Equity and Liabilities</b>	<b>183.97</b>	<b>207.08</b>



*M. Rangana*