

**EMA INDIA LIMITED**  
**CIN:L27201UP1971PLC003408**  
**REGD. OFFICE: C-37 PANKI INDUSTRIAL AREA, UDYOG NAGAR, KANPUR - UTTAR PRADESH**  
**Website: www.eittd.info, e-mail: emaindia.cs@gmail.com**  
**AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2018**

(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
	31.12.2018	30.09.2018	31.12.17	31.12.2018	31.12.2017	31.03.2018
Refer notes below	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Revenue from Operations	0.00	1.45	0.00	1.45	6.63	7.69
Other Income	2.35	0.29	3.35	19.67	7.94	9.13
<b>Total income</b>	<b>2.35</b>	<b>1.74</b>	<b>3.35</b>	<b>21.12</b>	<b>14.57</b>	<b>16.82</b>
<b>Expenses:</b>						
a) Cost of Materials consumed	0.00	0.10	0.00	0.10	2.90	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	6.44	6.63	6.58	20.08	21.41	31.51
e) Finance Costs	0.00	-	0.13	0.01	0.34	0.34
f) Depreciation and amortization expense	0.74	0.74	0.78	2.22	2.67	3.47
g) Other expenses	3.95	3.33	6.60	14.09	19.52	24.56
<b>Total Expenses</b>	<b>11.13</b>	<b>10.80</b>	<b>14.09</b>	<b>36.50</b>	<b>46.84</b>	<b>62.88</b>
<b>Profit / (Loss) before exceptional items and tax</b>	<b>(8.78)</b>	<b>(9.06)</b>	<b>(10.74)</b>	<b>(15.38)</b>	<b>(32.27)</b>	<b>(46.06)</b>
Exceptional Items	-	-	-	-	-	-
<b>Profit / (Loss) before tax</b>	<b>(8.78)</b>	<b>(9.06)</b>	<b>(10.74)</b>	<b>(15.38)</b>	<b>(32.27)</b>	<b>(46.06)</b>
<b>Tax Expense</b>						
Current Tax	-	-	-	-	-	-
Deferred Tax	-	-	-	-	-	-
<b>Profit / (Loss) for the period from continuing operations</b>	<b>(8.78)</b>	<b>(9.06)</b>	<b>(10.74)</b>	<b>(15.38)</b>	<b>(32.27)</b>	<b>(46.06)</b>
Profit / (Loss) from discontinued operations	-	-	-	-	-	-
Tax Expense of discontinued operations	-	-	-	-	-	-
<b>Profit / Loss from discontinued operations (After Tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Profit / (Loss) for the period</b>	<b>(8.78)</b>	<b>(9.06)</b>	<b>(10.74)</b>	<b>(15.38)</b>	<b>(32.27)</b>	<b>(46.06)</b>
<b>Other Comprehensive income</b>						
(A) (i) Items that will not be reclassified to profit or loss	3.96	(1.62)	3.65	(13.49)	10.12	4.74
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
<b>Total comprehensive income for the period (Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>(4.82)</b>	<b>(10.68)</b>	<b>(7.09)</b>	<b>(28.87)</b>	<b>(22.15)</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	(0.48)	(1.06)	(0.71)	(2.89)	(2.21)	(4.11)
b) Diluted	(0.48)	(1.06)	(0.71)	(2.89)	(2.21)	(4.11)
<b>Earnings per equity share (for discontinued &amp; continuing operations)</b>						
a) Basic	(0.48)	(1.06)	(0.71)	(2.89)	(2.21)	(4.11)
b) Diluted	(0.48)	(1.06)	(0.71)	(2.89)	(2.21)	(4.11)

**Notes:**

- The above financial results were reviewed and approved by the Board of Directors at its meeting held on 7th February, 2019. 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.
- Figures for the quarter and 9 months ended 31st December, 2018 have been regrouped/reclassified to conform to the current quarter and year ended figures, wherever necessary.

For Rishabh & Co.

CA Rajneesh Dixit  
 Membership No. 422045  
 Place: Kanpur  
 Date: 03/01/2019



For & On Behalf of the Board

(Ranjana Bhargava)  
 Whole-Time Director



*(Signature)*