

Dated: 14/08/2018

To

General Manager,  
BSE Limited,  
25th Floor, P.J. Towers,  
Dalal Street,  
Mumbai-400001

Dear Sir/ Madam,

**Sub: Intimation under Regulation 30 of Securities and Exchange Board India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

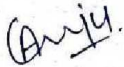
Pursuant to the Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are forwarding herewith the following:

- 1) Unaudited Financial Results for the quarter ended 30th June, 2018, duly approved by the Board of Directors at its meeting held on August 14, 2018.
- 2) Limited Review Report as submitted by the Auditors of the Company.

The Board Meeting commenced at 5:00 P.M. and concluded at 6:45 P.M.

Kindly acknowledge the receipt.

**For Emerald Leasing Finance &  
Investment Company Limited,**



(Anju Sharma)  
**Company Secretary cum Compliance Officer**

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**EMERALD LEASING FINANCE & INVESTMENT COMPANY LIMITED**

CIN - L65993DL1983PLC016993

Regd. Office : SCO 7, Industrial Area, Phase II, Chandigarh - 160002 (UT). 0172-4005659, 4603859  
E-mail : emerald\_finance@yahoo.com | website : www.emeraldfin.com

**EMERALD LEASING FINANCE & INVESTMENT COMPANY LIMITED**

**Regd. Office: SCO 7 Industrial Area Phase 2 Chandigarh 160002**

**CIN : L65993CH1983PLC041774**

**STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 30.06.2018**

(` in thousands except eps data)

S.No.	PARTICULARS	Quarter Ended			
		30.06.2018		31.03.2018	
		30.06.2017		31.03.2018	
		Reviewed	Audited	Reviewed	Audited
1	Incomes from Operations	1,859.40	1,949.91	1,602.49	5,853.76
2	Other Income		27.40	-	28.51
3	<b>Total Revenue (1+2)</b>	1,859.40	1,977.31	1,602.49	5,882.27
4	<b>Expenditure</b>				
	a) Employees Cost	516.37	796.45	302.65	2,330.39
	b) Finance charges	278.34	165.34	-	317.75
	c) Depreciation	-	28.86	-	28.86
	d) Other Expenditure	960.07	915.78	854.50	2,216.11
	<b>Total Expenses</b>	<b>1,754.78</b>	<b>1,906.43</b>	<b>1,157.15</b>	<b>4,893.11</b>
5	Profit before Exceptional & extraordinary items (3-4)	<b>104.62</b>	<b>70.88</b>	<b>445.34</b>	<b>989.16</b>
6	Exceptional Items	-	-	-	-
7	Profit before extraordinary items & tax (5-6)	104.62	70.88	445.34	989.16
8	Extraordinary Items	-	-	-	-
9	Profit Before Tax (7-8)	104.62	70.88	445.34	989.16
10	<b>Tax Expenses:</b>	-			
	a) Current Tax	26.94	13.70	110.35	254.71
	b) Deferred tax	-	3.37	-	3.37
11	Profit(+)/Loss (-) for the period				

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	from continuing operations (9-10)	<b>77.68</b>	<b>53.81</b>	<b>334.99</b>	<b>731.08</b>
12	<b>Other Comprehensive Income</b>	-	-	-	-
	Items that will not be reclassified to profit or loss	-	-	-	-
	Remeasurement of the net defined benefit liability/asset	-	-	-	-
	Tax on above	-	-	-	-
	<b>Total Other comprehensive Income, net of tax</b>	-	-	-	-
13	<b>Total comprehensive Income, for the period</b>	77.68	53.81	334.99	731.08
14	Paid up equity share capital (Face value of ` 10/- each per share)	30,450.00	30,450.00	30,450.00	30,450.00
15	Basic and diluted Earning Per Share (EPS) before Extra Ordinary Items				
	-Basic	0.03	0.02	0.11	0.24
	-Diluted	0.03	0.02	0.11	0.24

**Notes:**

- 1 The above Financial Results have been reviewed and recommended by the Audit Committee and thereafter approved and taken on record by the Board of Directors at the meeting held on 14th August, 2018.
- 2 The figures of the previous quarter/year have been regrouped or reclassified wherever necessary to make them comparable with current year figures.
- 3 In respect of Trade Receivables the management of the company states that regular follow up is being done to recover the dues from respective parties. The management is confident of recovery and hence no provision has been made in the books so far.
- 4 The company adopted Indian Accounting Standard ("IND AS") from April 1,2017 and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in the IND AS 34 Intem Financial Reporting prescribed under Section 133 of the Companies Act 2013 read with relevent rules issued there under and other accounting principles generally accepted in India. The figures of the previous period have been restated, regrouped and reclassified wherever required to comply with the INDAS.
- 5 Based on the guiding principles given in Ind AS 108 on "Operating Segments:" the Company's business activity falls within a Single Operating Segment namely "Non Banking Finance Company" hence the disclosure requirements of Ind AS 108 are not applicable.

Place: Chandigarh

Date : 14.08.2018



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**K. SINGH & ASSOCIATES**

*Chartered Accountants*

**Independent Auditor's Review Report**

To  
Board of Directors,  
Emerald Leasing Finance & Investment Co, Ltd

1. We have reviewed the accompanying statement of unaudited financial results of Emerald Leasing Finance & Investment Co, Ltd for the Quarter ended 30<sup>th</sup> June 2018 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing obligation and Disclosure Requirements) Regulation, 2015. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ Committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India.. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Clause 33 of the SEBI (Listing obligation and Disclosure Requirements) Regulation, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Chandigarh  
Date: 14/08/2018

K.SINGH & ASSOCIATES  
Chartered Accountants

*Kuldeep Singh*  
  
KULTAR SINGH  
PARTNER

(M. No.91673)

