

14th November, 2018

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

Sub. : Submission of Statutory Compliance Documents under clause 33(3)(a) - Unaudited Financial Results for the Quarter and half year ended 30.09.2018

Ref.: Code No. 538882

Dear Sir,

In Compliance of the pursuant to the Regulation 33 of SEBI (LODR) Regulation, 2015, Please find uploaded herewith the following:

- a) Unaudited Financial Results for the quarter and half year ended 30th September, 2018, duly approved by the Board of Directors at its meeting held on November 14, 2018.
- b) Limited Review Report as submitted by the Auditors of the Company.

The Board Meeting commenced at 5.00 P.M. and concluded at 6.15 P.M.

Kindly acknowledge receipt.

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



(Anju Sharma)
Company Secretary cum Compliance Officer

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
You above all

EMERALD LEASING FINANCE & INVESTMENT COMPANY LIMITED

Regd. Office: SCO 7 Industrial Area Phase II Chandigarh 160002

CIN : L65993CH1983PLC041774

STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2018

(INR in Lakhs except eps data)

S.No.		Quarter Ended			Half Year Ended		Year Ended
		30.09.2018	30.06.2018	30.09.2017	30.09.2018	30.09.2017	31.03.2018
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Incomes from Operations	10.90	18.59	9.49	29.49	25.67	58.54
2	Other Income	1.43	-	-	1.43	-	0.29
3	Total Revenue (1+2)	12.33	18.59	9.49	30.92	25.67	58.82
4	Expenditure						
	a) Employees Cost	6.60	5.16	7.19	11.76	10.22	23.30
	b) Finance charges	2.53	2.78	-	5.31	-	3.18
	c) Depreciation	-	-	-	-	-	0.29
	d) Other Expenditure	1.94	9.60	1.48	11.54	10.37	22.16
	Total Expenses	11.06	17.55	8.67	28.61	20.59	48.93
5	Profit before Exceptional & extraordinary items (3-4)	1.27	1.04	0.82	2.31	5.07	9.89
6	Exceptional Items	-	-	-	-	-	-
7	Profit before extraordinary items & tax (5-6)	1.27	1.04	0.82	2.31	5.07	9.89
8	Extraordinary Items	-	-	-	-	-	-
9	Profit Before Tax (7-8)	1.27	1.04	0.82	2.31	5.07	9.89
10	Tax Expenses:						
	a) Current Tax	0.33	0.27	0.21	0.60	1.31	2.55
	b) Deferred tax	-	-	-	-	-	0.03
11	Profit(+)/Loss (-) for the period from continuing operations (9-10)	0.94	0.77	0.61	1.72	3.77	7.31
12	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Remeasurement of the net defined benefit liability/asset	-	-	-	-	-	-
	Tax on above	-	-	-	-	-	-
	Total Other comprehensive Income, net of tax	-	-	-	-	-	-
13	Total comprehensive Income, for the period	0.94	0.77	0.61	1.72	3.77	7.31
14	Paid up equity share capital (Face value of ` 10/- each per share)	304.50	304.50	304.50	304.50	304.50	304.50
15	Basic and diluted Earning Per Share (EPS) before Extra Ordinary Items						
	-Basic	0.03	0.03	0.02	0.06	0.12	0.24
	-Diluted	0.03	0.03	0.02	0.06	0.12	0.24

Notes:

- The above Un-audited 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 November, 2018. The Statutory Auditor have carried out Limited Review on these results.
- The figures of the previous quarter/year have been regrouped or reclassified wherever necessary to make them comparable with current year figures.
- 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.
- 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 Interm Financial Reporting prescribed under Section 133 of the Companies Act 2013 read with relevant 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.
- 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 : 14.11.2018

For Emerald Leasing Finance and
Investment Company Limited

Authorised Signatory

EMERALD LEASING FINANCE & INVESTMENT COMPANY LIMITED

CIN - L65993DL1983PLC016993

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EMERALD LEASING FINANCE & INVESTMENT COMPANY LIMITED

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

Un-Audited Statement of Assets And Liabilities as at September 30, 2018

(INR in Lakhs)

PARTICULARS	As at 30.09.2018 (INR)	As at 31.03.2018 (INR)
	(Un-Audited)	(Audited)
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	0.63	0.63
(b) Financial Assets	-	-
(i) Investments	90.00	90.00
(c) Other non-current assets	-	-
Total Non Current Assets	90.63	90.63
Current assets		
(a) Inventories	-	-
(b) Financial Assets		
(i) Trade receivables	10.52	13.07
(ii) Cash and cash equivalents	1.78	45.57
(iii) Loans	346.10	269.49
(c) Misc Expenditure	7.50	7.50
	365.90	335.62
Total assets	456.53	426.25
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	304.50	304.50
(b) Reserve & Surplus	33.25	31.66
Minority Intrest	-	-
Total equity	337.75	336.16
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	72.19	83.07
(b) Deferred tax liabilities (net)	0.03	0.03
Total non-current liabilities	72.22	83.10
Current liabilities		
(a) Financial Liabilities	-	-
(b) Other current liabilities	45.95	4.38
(c) Provisions	0.61	2.61
(d) Current tax liabilities (net)	-	-
Total current liabilities	46.56	6.98
Total Equity and Liabilities	456.53	426.25

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Emerald Leasing Finance and Investment Company Limited
Authorized Signatory



Independent Auditor's Review Report

To

Board of Directors,

Emerald Leasing Finance & Investment Co, Ltd

New Delhi.

1. We have reviewed the accompanying statement of unaudited financial results of **Emerald Leasing Finance & Investment Co, Ltd** ("the Company") for the quarter and six months ended 30th Sept 2018 ("the statement") being submitted by the company pursuant to regulation 33 of SEBI (Listing Obligation and disclosure requirements) Regulations, 2015 (the "Listing 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.

4. Based on our review conducted by us 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 specified in Sec. 133 of the Companies Act 2013 read with rule 7 of the companies (Accounts) rules 2014 and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing obligation and Disclosure Requirements) Regulation, 2015 read with the circular No CIR/CFD/FAC/62/2016 dated July 5 ,2016 of SEBI including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The comparative Ind AS financial information of the company for the corresponding Quarter ended 30th June 2017, were reviewed by the predecessor auditor who expressed unmodified conclusion on those financial information on 11th Aug 2017.

Place: Chandigarh
Date: 14/11/2018

K. SINGH & ASSOCIATES
Chartered Accountants

KULTAR SINGH
(M. No.091673)

