

August 12, 2020

To,
The Secretary,
Listing Department,
BSE Limited,
P. J. Towers, Dalal Street,
Fort, Mumbai - 400 001

Scrip Code: - 507265

Sub: Disclosure of Related Party Transactions pursuant to Regulation 23 (9) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

With reference to the above subject matter and pursuant to Regulations 23 (9) of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, please find attached herewith Disclosure of Related Party Transactions on a Consolidated basis in the format specified in the relevant accounting standard for the year ended March 31, 2020.

You are requested to take the same on record.

Thanking you,

Yours truly,

For Emerald Leisures Limited
(Formerly known as Apte Amalgamations Limited)


Manoj C. Patade
Company Secretary & Compliance Officer
Membership No: A58964

Place: Mumbai



Emerald Leisures Limited

Note - 27 Related party transactions					
A. Related Parties (As identified by the Management In the Light of Requirements of Ind AS 24)					
1. Key Management Personnel					
(a) Rajesh Loya					
(b) Jashwant Mehta					
(c) Chetan Mehta					
(d) Jaydeep Mehta					
2. Other Related Parties					
(a) Dhwani Mercantile Private Limited					
(b) Juhu Resorts and Development Private Limited					
(c) Neptune Resorts & Developers Private Limited					
(d) Techno Broking & Financial Services Private Limited					
(e) Techno Equity Broking Private Limited					
(f) Techno Property Developers Private Limited					
(g) Juhu Tours & Travels Private Limited					
(h) Nikhil Mehta					
(i) Maneesh Taparia					
(j) Amit Vardhaman Shah					
B. Transactions with Related Parties:					
Details of transactions with related parties during the year ended March 31, 2020					
PARTY NAME	NATURE OF TRANSACTION	OPENING BALANCE (Dr)/Cr	Dr.Amt.	Cr. Amt.	Figures in Rs. Closing Balance (Dr.)/Cr.
Ahmednagar Finance Ltd	Loan taken/repaid	8,750,000	16,725,000	7,975,000	NIL
		20,500,000	25,500,000	13,750,000	8,750,000
Dhwani Mercantile Pvt Ltd	Loan taken/repaid	25,725,000	201,875,000	231,775,000	55,625,000
		19,725,000	144,875,000	150,875,000	25,725,000
Techno Broking & Financial Services Pvt Ltd	Loan taken/repaid	NIL	NIL	NIL	NIL
		30,775,000	56,925,000	26,150,000	NIL
Techno Property Developer Pvt Ltd	Loan taken/repaid	38,850,000	118,475,000	88,850,000	9,225,000
		25,200,000	57,750,000	71,400,000	38,850,000

Juhu Resort & Development Pvt Ltd	Loan taken/repaid	84,585,000	22,800,000	61,165,000	122,950,000
		93,550,000	74,000,000	65,035,000	84,585,000

Neptune Resort & Development Pvt Ltd	Loan taken/repaid	65,025,000	68,000,000	4600000	1,625,000
		65,325,000	300,000	NIL	65,025,000
Techno Realtors Pvt Ltd	Loan taken/repaid	NIL	25,325,000	42,850,000	17,525,000
		NIL	NIL	NIL	NIL
Jashwant Mehta	Loan taken/repaid	NIL	NIL	1000000	1000000
		NIL	NIL	NIL	NIL
Ahmednagar Finance Ltd	Interest on Loan	NA	161,994	NIL	NA
		NA	1,795,389	NIL	NA
Dhwani Mercantile Pvt Ltd	Interest on Loan	NA	4,193,636	NIL	NA
		NA	2,209,685	NIL	NA
Juhu Resort & Development Pvt Ltd	Interest on Loan	NA	10,252,703	NIL	NA
		NA	8,549,501	NIL	NA
Neptune Resort & Development Pvt Ltd	Interest on Loan	NA	1,484,096	NIL	NA
		NA	6,525,267	NIL	NA
Techno Broking & Financial Services Pvt Ltd	Interest on Loan	NA	NIL	NIL	NA
		NA	2913726	NIL	NA
Techno Realtors Pvt Ltd	Interest on Loan	NA	1,928,458	NIL	NA
		NA	NIL	NIL	NA
Techno Property Developers Pvt Ltd	Interest on Loan	NA	1,342,800	NIL	NA
		NA	2,658,859	NIL	NA
Jashwant Mehta	Interest on Loan	NA	36,712	NIL	NA
		NA	NIL	NIL	NA
Juhu Tours & Travels Pvt Ltd	Travelling Expenses	NA	30,900	NIL	NA
		NA	15,119	NIL	NA
Amit Vardhaman	Annual Membership	NA	NIL	14,000	NA
		NA	NIL	14,000	NA

Shah	Fees				
Maneesh Taparia	Banquet & Room Sales	NA	NIL	NIL	NA
		NA	NIL	5,69,039	NA

Juhu Resorts & Development Pvt Ltd	Outlet & Banquet Sales	NA	NIL	28,100	NA
		NA	NIL	3,01,746	NA
	Rooms Purchase	NA	34,312	NIL	NA
		NA	68,765	NIL	NA
	Rooms Sales	NA	NIL	50,051	NA
		NA	NIL	68,957	NA
	Reimbursement of Support Services for Sales & Marketing	NA	NIL	585,000	NA
		NA	NIL	681,000	NA

Note: Previous Years Figures are in Italics.

ISSUE OF NON CONVERTIBLE, NON CUMULATIVE , NON PARTICIPATING, REDEEMABLE PREFERENCE SHARES

Name of shareholder	No. of Preference shares Allotted	Face Value	Total Amount Received	Dividend(%)	Redeemable After
AhmedNagar Finance Limited	NIL	N.A	NIL	NA	NA
	2,00,000	100/-	2,00,00,000	10%	10 years
Techno Broking & Financial Services Pvt Ltd	NIL	NA	NIL	NA	NA
	300000	100/-	3,00,00,000	10%	10 years
Neptune Resorts & Development Pvt Ltd	4,00,000	100/-	4,00,00,000	10 %	10 years
	NIL	NA	NIL	NA	NA
Pramila Jashwant Mehta	1,00,000	100/-	1,00,00,000	10 %	10 years
	NIL	NA	NIL	NA	NA

Note: Previous Years Figures are in Italics.

ISSUE OF EQUITY SHARES

Name of shareholders	31 st March ,2020		31 st March, 2019	
	No of Equity shares Allotted	Total Amount	No of Equity Shares Allotted	Total Amount
Chetan Mehta	75,000	7,50,000.00	62,500	6,25,000.00
Jashwant Mehta	75,000	7,50,000.00	62,500	6,25,000.00
Jaydeep Mehta	75,000	7,50,000.00	62,500	6,25,000.00
Nikhil Mehta	75,000	7,50,000.00	62,500	6,25,000.00

Note: During FY 19-20 Shares were issued in exchange/conversion of shares warrants.


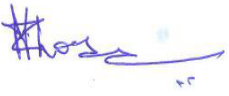
ISSUE OF EQUITY SHARES WARRANTS

Name of Share Warrant Holders	No. of Equity Shares Warrants Issued	Face Value	Paid Up Value	Total Amount Received
Chetan Mehta	75,000	10/-	2.50/-	1,87,500/-
Jashwant Mehta	75,000	10/-	2.50/-	1,87,500/-
Jaydeep Mehta	75,000	10/-	2.50/-	1,87,500/-
Nikhil Mehta	75,000	10/-	2.50/-	1,87,500/-

Note: During FY 19-20 above shares warrants are fully convertible into equity shares and full amount was paid up.

Note: Previous Years figures are in Italics.

For **Emerald Leisures Limited**
 (Earlier known as "Apte Amalgamations Limited")

Place : Mumbai
 Dated : 30/07/2020

Rajesh M. Loya
 Whole time Director
 DIN : 00252470