

EMERALD LEISURES LIMITED
(FORMERLY KNOWN AS APTI AMUSEMENTS LIMITED)
Registered Office: Club Emerald, Swastik Park, Near Mangal Anand Hospital, Chembur, Mumbai 400 071
CIN: L74900MH1948PLC006791; Email: info@apteindia.com; Website: www.apteindia.com

PART I

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER 2014

| | Particulars | 3 months ended | 3 months ended | 3 months ended | 9 months ended | 9 months ended | (In lacs) |
|---------|---|----------------|----------------|----------------|----------------|----------------|----------------------------------|
| | | 31/12/2014 | 31/12/2013 | 30/09/2014 | 31/12/2014 | 31/12/2013 | Accounting year ended 31/03/2014 |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| 1 | Income from operations | | | | | | |
| | (a) Net sales/income from operations (Net of excise duty) | | | | | | |
| | (b) Other operating income | | | | | | |
| | Total income from operations (net) | 1.04 | 0.18 | 0.56 | 2.21 | 0.29 | 45.78 |
| 2 | Expenses | 1.04 | 0.18 | 0.56 | 2.21 | 0.29 | 45.78 |
| | (a) Cost of materials consumed | - | - | - | - | - | - |
| | (b) Purchases of stock-in-trade | - | - | - | - | - | - |
| | (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | - | - | - | - | - | - |
| | (d) Employee benefits expense | - | - | - | - | - | - |
| | (e) Depreciation and amortisation expense | - | - | - | - | - | - |
| | (f) Legal and professional | 1.44 | 0.98 | 1.16 | 3.68 | 2.21 | 3.47 |
| | (g) Statutory Expenses | 0.66 | 0.24 | 0.16 | 0.99 | 1.72 | 2.03 |
| | (g) Other expenses | 0.07 | 0.01 | 0.08 | 1.26 | 5.84 | 1.12 |
| | Total expenses | 1.06 | 0.43 | 0.55 | 2.05 | 4.57 | 31.10 |
| 3 | Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2) | 3.23 | 1.66 | 1.95 | 7.98 | 14.53 | 37.72 |
| 4 | Other income | (2.19) | (1.48) | (1.39) | (5.77) | (14.24) | 8.06 |
| 5 | Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4) | - | - | - | - | - | - |
| 6 | Finance costs | (2.19) | (1.48) | (1.39) | (5.77) | (14.24) | 8.06 |
| 7 | Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 + 6) | 136.49 | 65.36 | 11.09 | 217.76 | 180.66 | 235.55 |
| 8 | Exceptional items | (138.68) | (66.84) | (12.48) | (223.53) | (194.30) | (227.49) |
| 9 | Profit / (Loss) from ordinary activities before tax (7 + 8) | - | - | - | - | - | - |
| 10 | Tax expense | (138.68) | (66.84) | (12.48) | (223.53) | (194.30) | (227.49) |
| 11 | Net Profit / (Loss) from ordinary activities after tax (9 + 10) | - | - | - | - | - | - |
| 12 | Extraordinary items (net of tax expense - Nil lakhs) | (138.68) | (66.84) | (12.48) | (223.53) | (194.30) | (227.49) |
| 13 | Net Profit / (Loss) for the period (11 + 12) | - | - | - | - | - | - |
| 14 | Share of profit / (loss) of associates* | (138.68) | (66.84) | (12.48) | (223.53) | (194.30) | (227.49) |
| 15 | Minority interest | - | - | - | - | - | - |
| 16 | Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15) | - | - | - | - | - | - |
| 17 | Paid-up equity share capital (face value ` 10 each) | (138.68) | (66.84) | (12.48) | (223.53) | (194.30) | (227.49) |
| 18 | Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year | 195.31 | 195.31 | 195.31 | 195.31 | 195.31 | 195.31 |
| 19.(i) | Earnings per share (before extraordinary items) (of ` 10/- each) (not annualised): | | | | | | (1,556.86) |
| | (a) Basic | (7.10) | (3.42) | (0.64) | (11.44) | (9.95) | (11.65) |
| | (b) Diluted | (7.10) | (3.42) | (0.64) | (11.44) | (9.95) | (11.65) |
| 19.(ii) | Earnings per share (after extraordinary items) (of ` 10/- each) (not annualised): | | | | | | |
| | (a) Basic | (7.10) | (3.42) | (0.64) | (11.44) | (9.95) | (11.65) |
| | (b) Diluted | (7.10) | (3.42) | (0.64) | (11.44) | (9.95) | (11.65) |

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EMERALD LEISURES LIMITED



DIRECTOR

EMERALD LEISURES LIMITED
FORMERLY KNOWN AS APTA AMALGAMATIONS LIMITED

PART II

SELECT INFORMATION FOR THE QUARTER ENDED 31ST DECEMBER 2014

| | Particulars | 3 months | 3 months | 3 months | 9 months | 9 months | Accounting |
|----------|--|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------------|
| | | ended 31/12/2014 | ended 31/12/2013 | ended 30/09/2014 | ended 31/12/2014 | ended 31/12/2013 | year ended 31/03/2014 |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| A | PARTICULARS OF SHAREHOLDING | | | | | | |
| 1 | Public shareholding | | | | | | |
| | - Number of shares | 870,295 | 870,295 | 870,295 | 870,295 | 870,295 | 870,295 |
| | - Percentage of shareholding | 44.56% | 44.56% | 44.56% | 44.56% | 44.56% | 44.56% |
| 2 | Promoters and Promoter Group Shareholding | | | | | | |
| | a) Pledged/encumbered | | | | | | |
| | Number of shares | 585,930 | 585,930 | 585,930 | 585,930 | 585,930 | 585,930 |
| | Percentage of shares (as a % of the total shareholding of promoter and promoter group) | 54.11% | 54.11% | 54.11% | 54.11% | 54.11% | 54.11% |
| | Percentage of shares (as a % of the total share capital of the company) | 30.00% | 30.00% | 30.00% | 30.00% | 30.00% | 30.00% |
| | b) Non encumbered | | | | | | |
| | Number of shares | 496,875 | 496,875 | 496,875 | 496,875 | 496,875 | 496,875 |
| | Percentage of shares (as a % of the total shareholding of promoter and promoter group) | 45.89% | 45.89% | 45.89% | 45.89% | 45.89% | 45.89% |
| | Percentage of shares (as a % of the total share capital of the company) | 25.44% | 25.44% | 25.44% | 25.44% | 25.44% | 25.44% |

| B | INVESTOR COMPLAINTS | 3 months ended 31.12.2014 |
|----------|--|---------------------------------|
| | Pending at the beginning of the quarter | Nil |
| | Received during the quarter | One |
| | Disposed of during the quarter | Nil |
| | Remaining unresolved at the end of the quarter | One |

Notes:

- i) The above financial results for the Quarter ended December 31, 2014 were reviewed and recommended by the Audit committee of the Directors and subsequently approved by the Board of Directors at its meeting held on February 13, 2015
- ii) No provision for tax is made in view of losses for the Quarter ended December 31, 2014
- iii) Previous years figures have been regrouped, reclassified, wherever necessary to make them comparable.

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EMERALD LEISURES LIMITED



DIRECTOR

M/s P. G. BHAGWAT
CHARTERED ACCOUNTANTS

MUMBAI OFFICE

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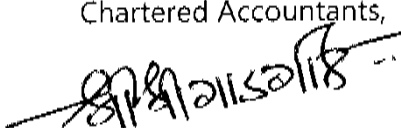

Review Report to the members of Emerald Leisures Limited

We have reviewed the accompanying statement of unaudited financial results of Emerald Leisures Limited for the quarter ended 31st December 2014, except for the disclosures regarding 'Public Shareholding' and 'Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, *Engagements to Review Financial Statements* 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/S P. G. BHAGWAT.
(FRN: 101118W)
Chartered Accountants,

Shrinivas Shreeram Gadgil
Partner
Membership No. : 120570

Place : Mumbai

Date: 10th February 2015