

12<sup>th</sup> January 2018

To,  
Dy. Manager ( dept. Of cooperative services)  
Bombay Stock Exchange Limited  
14<sup>th</sup> Floor, P.J. Tower,  
Dalal Street, Mumbai – 400001

**Sub. : Submission of Statutory Compliance Documents under clause 33(3)(a) – Revised Unaudited Financial Results for the Quarter ended 30.09.2017**

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) Revised Unaudited Financial Results for the quarter ended 30th September, 2017, duly approved by the Board of Directors.
- b) Limited Review Report as submitted by the Auditors of the Company.

Kindly acknowledge receipt.

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



(Amarjeet Kaur)  
**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

**Statement of Un-Audited Results For The Quarter Ended September 30, 2017**

S. NO	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		(Rs. In Thousands)
		30.09.2017	30.06.2017	30.09.2016	30.09.2017	30.09.2016	31.03.2017
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1	Revenue from operations	949.26	1,617.44	840.85	2,566.71	1,804.65	5,133.76
	Total Revenue from operations (inclusive of excise duty)	949.26	1,617.44	840.85	2,566.71	1,804.65	5,133.76
2	Other Income	-	-	-	-	-	-
	Total Income (1+2)	949.26	1,617.44	840.85	2,566.71	1,804.65	5,133.76
3	Expenses						
	(a) Employee benefits expenses	719.31	302.65	291.00	1,021.96	594.00	1,488.00
	(b) Depreciation and amortisation	-	-	-	-	-	17.50
	(c) other expenditures	147.62	889.67	223.03	1,037.29	632.45	2,707.66
	Total Expenses	866.93	1,192.32	514.03	2,059.25	1,226.45	4,213.16
4	Profit before Exceptional items and Tax	82.33	425.12	326.82	507.46	578.20	920.60
	Exceptional Items	-	-	-	-	-	-
5	Profit before Tax	82.33	425.12	326.82	507.46	578.20	920.60
	Tax expenses- Current	12.14	118.53	100.30	130.67	178.06	274.98
6	Profit for the Period	70.19	306.59	226.52	376.79	400.14	645.62
7	Other Comprehensive Income	-	-	-	-	-	-
	A) (i) Items that will not be reclassified to Profit & Loss	-	-	-	-	-	-
	(ii) Income Tax relating to items that will not be reclassified to profit & loss	-	-	-	-	-	-
	B) (i) Items that will be reclassified to Profit & Loss	-	-	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to profit & loss	-	-	-	-	-	-
	Other Comprehensive Income (Net of Tax)	-	-	-	-	-	-
8	Total Comprehensive Income for the Period	-	-	-	-	-	-
9	Paid-up Equity Share Capital (Face Value Rs.10/-)	3,045,000.00	3,045,000.00	3,045,000.00	3,045,000.00	3,045,000.00	3,045,000.00
10	Other Equity	-	-	-	-	-	-
11	Earning per Share (not annualized)						
	- Basic	0.02	0.10	0.07	0.12	0.13	0.21
	- Diluted	0.02	0.10	0.07	0.12	0.13	0.21

1. The above results were reviewed by the Audited Committee and taken on record and approved by the Board of Directors at their meetings held on 14/11/2017. The financial results for the Quarter Ended September 30, 2017 has been subjected to limited review by the company's Statutory Auditors.

2. The company has adopted Indian Accounting Standards (Ind AS) prescribed under section 33 of the Companies Act, 2013 read with the relevant rules issued there under. The date of Transaction to Ind AS is April 01, 2017 and accordingly these unaudited financial results have been prepared in accordance with the recognition and measurements principles laid down in Ind AS 34 "Interim Financial Reporting" and the other according principles generally accepted in India.

**Reconciliation between financial results as previously reported under Previous GAAP and Ind AS for the quarter 30 September 2017**

Particulars	Quarter Ended
	30.09.2016 (unaudited)
Net profit under previous GAAP	3,045,000.00
Impact on account of impairment of trade receivables	-
Impact on account of Current and deferred taxes	-
Total comprehensive Income under Ind AS	3,045,000.00

For Emerald Leasing Finance & Investment Company Limited

Managing Director

3. The financial results and other financial information for the Quarter ended 30 September, 2016 has been compiled by the management as per Ind AS and exercising necessary due diligence, to ensure that the financial results provided true and fair view of the results in accordance with Ind AS. This information has been subject to any limited review or audit.

4. There is possibility that these Quarterly financial results may require adjustment before constituting the final Ind AS financial statements as of and for the year ending March 31st, 2018 due to changes in financial reporting requirements arising from new or revised standards or interpretations issued by MCA or changes in the use of 1 or more optional exemptions from full retrospective applications as permitted under Ind AS 101.

5. The Company operates in a single segment and the results pertain to single segment.

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Statement of Un-Audited Financial Results For the  
Half Year Ended 30.09.2017

Notes:

1. Statement of Assets and Liabilities

Particulars	As At	As At
	30.09.2017 (unaudited)	31.03.2017 (audited)
<b>I. ASSETS</b>		
<b>Non-Current Assets</b>		
(a) Fixed Assets	79.01	26.61
Tangible Assets		
(b) Non-Current Investments		
(c) Deferred tax assets (net)		
(d) Long term loans and advances		
(e) Other Non-Current Assets	8,999.90	8,999.90
<b>Total-Non-Current Assets</b>	<b>9,078.91</b>	<b>9,026.51</b>
<b>Current Assets</b>		
(a) Current investments		
(b) Inventories		
(c) Trade Receivables	501.05	1,286.35
(d) Cash and Cash Equivalents	173.99	276.22
(e) Short Term loans and Advances	29,100.44	24,508.78
(f) Misc. Expenditure	840.90	165.90
<b>Total- Current Assets</b>	<b>30,616.38</b>	<b>26,237.25</b>
<b>TOTAL ASSETS</b>	<b>39,695.29</b>	<b>35,263.76</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>Shareholders' Fund</b>		
(a) Share Capital	30,450.00	30,450.00
(b) Reserves & Surplus	2,795.33	2,418.54
<b>Total: Shareholder's funds</b>	<b>33,245.33</b>	<b>32,868.54</b>
<b>Liabilities</b>		
<b>Non-Current Liabilities</b>		
(a) Long Term Borrowings	3,972.80	-
(b) Deferred tax liabilities (Net)	-	-
(c) Other long-term liabilities	-	-
(d) Long Term Provisions	-	-
<b>Total Non-Current Liabilities</b>	<b>3,972.80</b>	<b>-</b>
<b>Current Liabilities</b>		
a) Financial Liabilities		
i) Trade Payables		
ii) Other Financial Liabilities		
b) Provisions	130.67	274.98
c) Other Current Liabilities	2,346.49	2,120.24
<b>Total Current Liabilities</b>	<b>2,477.16</b>	<b>2,395.22</b>
<b>TOTAL- EQUITY AND LIABILITIES</b>	<b>39,695.29</b>	<b>35,263.76</b>

2. The above results were reviewed by the Audited vCommittee and thereafter approved by the Board of Directors 14th November,2017. The Statutory Auditors of the Company has conducted a Limited Review of the above financial results.

3. These financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act,2013 read with the relevant rules and issued thereunder and other accounting principles relevant thereto.

4. Previous year/period figures have been regrouped/recast, wherever necessary, to make them comparable.

For Emerald Leasing Finance & Inv. Co. Ltd.

for and on behalf of  
the Board of Directors

Sanjay Aggarwal  
Managing Director

Managing Director

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**K. SINGH & ASSOCIATES**

*Chartered Accountants*

To  
The Board of Directors  
Emerald Leasing Finance & Investment Company Limited

Dear Sirs,

We have reviewed the accompanying statement of unaudited financial results of Emerald Leasing Finance & Investment Company Limited (the Company) for the period ended September 30, 2017. 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) 2400, 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 provide 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 Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Dated:14/11/2017  
Place: Chandigarh

**For K. Singh & Associates  
Chartered Accountants**



**(Kulraj Singh)**

**Partner**

**M.No. 091673**

**FRN 012458N**

