

14th November, 2017

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

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

Ref. : Code No. 538882

Dear Sir,

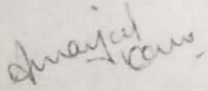
In Compliance of the pursuant to the Regulation 33 of SEBI (LODR) Regulation, 2015, Please find uploaded herewith the following:

- a) Unaudited Financial Results for the quarter ended 30th September, 2017, duly approved by the Board of Directors at its meeting held on November 14, 2017.
- b) Limited Review Report as submitted by the Auditors of the Company.

The Board Meeting commenced at 4.30 P.M. and concluded at 8.15 P.M.

Kindly acknowledge receipt.

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


(Amarjeet Kaur)
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

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

(Rs. In Thousands)

S. NO.	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		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) Cost of Material Consumed	-	-	-	-	-	-
	(b) Change in inventories of Finished Goods and Work-in-Progress	-	-	-	-	-	-
	(c) Excise Duty	-	-	-	-	-	-
	(d) Employee benefits expenses	719.31	302.65	291.00	1,021.96	594.00	1,488.00
	(e) Finance costs	-	-	-	-	-	-
	(f) Depreciation and amortisation	-	-	-	-	-	17.50
	(g) 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	-	-	-	-	-	-
	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
	- Deferred	-	-	-	-	-	-
	- Total	-	-	-	-	-	-
	Profit for the Period	70.19	306.59	226.52	376.79	400.14	645.62
	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)	-	-	-	-	-	-
	Total Comprehensive Income for the Period	-	-	-	-	-	-
	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
	Other Equity	-	-	-	-	-	-
	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

Notes:

1. Statement of Assets and Liabilities

Particulars	As At	As At
	30.09.2017 (unaudited)	31.03.2017 (audited)
I. ASSETS		
Non- Current Assets		
(a) Fixed Assets :		
Tangible Assets	79.01	26.61
(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
Total-Non-Current Assets	9,078.91	9,026.51
Current Assets		
(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
Total- Current Assets	30,616.38	26,237.25
TOTAL ASSETS	39,695.29	35,263.76
II. EQUITY AND LIABILITIES		
ShareHolders' Fund		
(a) Share Capital	30,450.00	30,450.00
(b) Reserves & Surplus	2,795.33	2,418.54
Total: Shareholder's funds	33,245.33	32,868.54
Liabilities		
Non- Current Liabilities		
(a) Long Term Borrowings	3,972.80	-
(b) Deferred tax liabilities (Net)	-	-
(c) Other long-term liabilities	-	-
(d) Long Term Provisions	-	-
Total Non- Current Liabilities	3,972.80	-
Current Liabilities		
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
Total Current Liabilities	2,477.16	2,395.22
TOTAL- EQUITY AND LIABILITIES	39,695.29	35,263.76

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 and on behalf of
the Board of Directors

Sanjay Aggarwal
Managing Director

EMERALD LEASING FINANCE & INVESTMENT COMPANY LIMITED

CIN - L65993DL1983PLC016993

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K. SINGH & ASSOCIATES

Chartered Accountants

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

Dear Sirs,

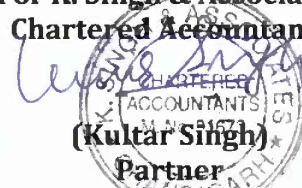
We have reviewed the accompanying statement of unaudited financial results of Emerald Leasing Finance & Investment Company Limited (the Company) for the period ended September 30, 2017. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our 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**



(Kuldar Singh)

Partner

M.No. 091673

FRN 012458N

