



Dated: 30/05/2019

To

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

SUB: Rectification in Annual Audited Financial Results submitted on May 29, 2019

Dear Sir/ Madam,

With reference to the subject cited above, please note that the Board has approved in its meeting held on 29/05/2019 the Annual Standalone & Consolidated Audited Financial Results along with Statement of Assets and Liabilities as at March 31, 2019 and submitted the same with the stock exchange within the prescribed time.

However, due to oversight in the Quarter ended March 31, 2019 a figure of Rs. 46.73 Lacs is written against income from Operations head and Rs. 9 Lac against dividend head, whereas the entire income of Rs. 55.73 Lac pertains to Income from Operation head.

We are submitting the rectified results for your kind reference.

Kindly acknowledge the receipt and upload the rectified results.

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


(Company Secretary)

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 LEASING FINANCE & INVESTMENT COMPANY LIMITED

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

CIN : L65993CH1983PLC041774 (formerly - L65993DL1983PLC016993)

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ENDED 31.03.2019

(INR in lakhs except eps data)

S.No.	PARTICULARS	STANDALONE					CONSOLIDATED	
		Quarter Ended			Year Ended		Year Ended	
		31.03.2019	31.12.2018	31.03.2018	31.03.2019	31.03.2018	31.03.2019	31.03.2018
		Audited	Reviewed	Audited	Audited	Audited	Audited	Audited
1	Income from Operations	55.73	17.10	19.50	102.33	58.54	661.36	436.31
2	Dividend	-	9.00	-	9.00	-	9.00	-
3	Other Income	-	-	0.27	1.43	0.29	1.57	1.13
4	Total Revenue (1+2)	55.73	26.10	19.77	112.76	58.82	671.93	437.44
5	Expenditure							
	a) Employees Cost	5.14	7.54	7.96	24.45	23.30	54.60	61.07
	b) Finance charges	3.55	1.00	1.65	9.86	3.18	16.21	3.18
	c) Depreciation	0.23	-	0.29	0.23	0.29	2.60	1.88
	d) Other Expenditure	12.04	7.31	9.16	30.95	22.16	435.65	295.25
	Total Expenses	20.96	15.85	19.06	65.48	48.93	509.06	361.39
6	Profit before Exceptional & extraordinary items (3-4)	34.77	10.25	0.71	47.28	9.89	162.87	76.06
7	Exceptional Items	-	-	-	-	-	-	-
8	Profit before extraordinary items & tax (5-6)	34.77	10.25	0.71	47.28	9.89	162.87	76.06
9	Extraordinary Items	-	-	-	-	-	-	-
10	Profit Before Tax (7-8)	34.77	10.25	0.71	47.28	9.89	162.87	76.06
11	Tax Expenses:							
	a) Current Tax	11.73	0.32	0.14	12.65	2.55	44.73	19.58
	b) Deferred tax	(0.11)	-	0.03	0.11	0.03	(0.35)	0.03
12	Profit(+)/Loss (-) for the period from continuing operations (9-10)	23.15	9.93	0.54	34.74	7.31	118.49	56.44
13	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	-	-	-	-	-	-	-
14	Total comprehensive Income, for the period	23.15	9.93	0.54	34.74	7.31	118.49	56.44
15	Paid up equity share capital	90.44	30.45	30.45	90.44	30.45	90.44	30.45
	(Face value of ` 10/- each per share)							
16	Basic and diluted Earning Per Share (EPS) before Extra Ordinary Items							
	-Basic	0.26	0.33	0.02	0.38	0.24	1.31	1.85
	-Diluted	0.61	0.33	0.02	0.92	0.24	3.12	1.85

Notes:

- The above 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 29th May 2019.
- The figures of the previous quarter/year have been regrouped or reclassified wherever necessary to make them comparable with current year figures.
- 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 Intelm Financial Reporting prescribed under Section 133 of the Companies Act 2013 read with relevent 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 : 29.05.2019

(Sanjay Aggarwal)
Managing Director
DIN NO-02580828



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

Audited Standalone & Consolidated Statement of Assets And Liabilities as at March 31, 2019

(INR In Lakhs)

PARTICULARS	Standalone		Consolidated	
	As at 31.03.2019	31.03.2018	As at 31.03.2019	As at 31.03.2018
	(Audited)	(Audited)	(Audited)	(Audited)
ASSETS				
Non-current assets				
(a) Property, Plant and Equipment	3.03	0.63	7.85	4.08
(b) Financial Assets	-	-	-	-
(i) Investments	90.00	90.00	-	-
(c) Other non-current assets	-	-	-	-
Total Non Current Assets	93.03	90.63	7.85	4.08
Current assets				
(a) Inventories	-	-	-	-
(b) Financial Assets				
(i) Trade receivables	36.14	13.07	125.25	119.50
(ii) Cash and cash equivalents	258.46	45.57	430.99	176.87
(iii) Loans	649.80	269.49	999.65	423.79
(iv) Other Assets	5.28	-	32.51	-
(v) Security Deposits	6.00	-	6.00	-
(vi) Deferred Tax Assets	0.07	-	0.31	-
(c) Misc Expenditure	6.59	7.50	6.72	7.65
	962.34	335.62	1,601.43	727.81
Total assets	1,055.37	426.25	1,609.28	731.89
EQUITY AND LIABILITIES				
Equity				
(a) Equity Share capital	904.37	304.50	904.37	304.50
(b) Reserve & Surplus	66.10	31.66	489.14	226.74
Minority Interest	-	-	20.76	17.74
Total equity	970.47	336.16	1,414.27	548.98
Non-current liabilities				
(a) Financial Liabilities				
(i) Borrowings	60.08	83.07	93.61	83.07
(b) Deferred tax liabilities (net)	-	0.03	-	0.03
Total non-current liabilities	60.08	83.10	93.61	83.10
Current liabilities				
(a) Financial Liabilities	-	-	-	-
(b) Other current liabilities	12.18	4.38	56.67	80.16
(c) Provisions	12.65	2.61	44.73	19.64
(d) Current tax liabilities (net)	-	-	-	-
Total current liabilities	24.82	6.98	101.40	99.80
Total equity and liabilities	1,055.37	426.25	1,609.28	731.89




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