



ESAR (INDIA) LIMITED

Date: 12th July, 2019

To,
Corporate Relations Department,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001

Scrip Code: 531502

**Sub: Applicability of Companies (Indian Accounting Standards) Rules, 2015 for Quarterly/
Half Yearly Financial Results for the period ending 30th June, 2019**

Dear Sir / Madam,

We would like to inform you that Rule 4 of Companies (Indian Accounting Standards) Rule 2015 is applicable to our company from the Accounting period beginning on or after 1st April, 2019 and hence the Company has to follow Companies (Indian Accounting Standards) Rules, 2015 [Ind-AS Rules] for the first time and one month extension has been granted by Security Exchange Board of India (SEBI) vide circular ref. CIR/CFD/FAC/62/2016 dated July 05, 2016.

Therefore, the Quarterly / Half Yearly Financial Results i.e. Statement of Profit and Loss and Half-Yearly Balance Sheet as on 30th June, 2019 shall be submitted by the Company on or before due date 14th September, 2019 (inclusive of one month extension).

Kindly update the same on your records and oblige.

Thanking You.

Yours Faithfully,

For ESAR (INDIA) LIMITED



Raghvendra Kumar
Director
(DIN: 08126531)