



Dated: 11.08.2021

To

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

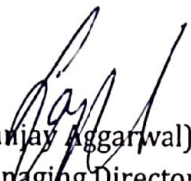
**SUB: Submission of revised Un-audited Financial Results for the quarter ended 30.06.2021**

Dear Sir/ Madam,

This is with reference to the subject cited above. In this regard, please be informed that the Board of Directors has approved and submitted un-audited financial results for the quarter ended 30.06.2021 on 10.08.2021. However, due to clerical mistake the diluted EPS in standalone and consolidated results was written as 0.125 and 0.204 instead of 0.116 and 0.191 respectively. We are enclosing herewith the corrected copy of the results for your information and records.

Yours sincerely,

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

  
(Sanjay Aggarwal))  
Managing Director  
DIN: 02580828

EMERALD LEASING FINANCE AND INVESTMENT COMPANY LIMITED

CIN - L65993CH1983PLC041774

Regd. off. : S C O 7, Industrial Area Phase II, Chandigarh (India), 160002

Ph. : +91-172-4005659, +91-172-4603859 | E-mail : [info@emeraldfin.com](mailto:info@emeraldfin.com) | Website : [www.emeraldfin.com](http://www.emeraldfin.com)

**EMERALD LEASING FINANCE & INVESTMENT COMPANY LIMITED**

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

CIN : L65993CH1983PLC041774

**STANDALONE STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30.06.2021**

(INR in Lakhs except eps data)				
S.No.	Particulars	Quarter Ended		Year Ended
		30.06.2021	31.03.2021	30.06.2020
		Un- Audited	Audited	Un- Audited
1	Income from Operations			
	(a) Fees Based Income	13.607	78.289	0.029
	(b) Interest Income	66.280	33.112	31.791
2	Dividend	-	-	4.500
3	Other Income	0.013	1.159	0.005
4	<b>Total Revenue (1+2)</b>	<b>79.900</b>	<b>112.560</b>	<b>31.825</b>
5	<b>Expenditure</b>			
	a) Employee's Cost	12.685	13.473	4.632
	b) Finance charges	5.942	5.772	5.006
	c) Depreciation	-	1.979	-
	d) Other Expenditure	16.072	46.525	12.110
	<b>Total Expenses</b>	<b>34.699</b>	<b>67.749</b>	<b>21.748</b>
6	<b>Profit before Exceptional &amp; extraordinary items (3-4)</b>	<b>45.201</b>	<b>44.811</b>	<b>10.077</b>
7	<b>Exceptional Items</b>	-	-	-
	a) Corporate Social Responsibility	-	-	0.750
8	<b>Profit before extraordinary items &amp; tax (5-6)</b>	<b>45.201</b>	<b>44.811</b>	<b>10.077</b>
9	<b>Extraordinary Items</b>	-	-	-
10	<b>Profit Before Tax (7-8)</b>	<b>45.201</b>	<b>44.811</b>	<b>10.077</b>
11	<b>Tax Expenses:</b>	-	-	-
	a) Current Tax	11.376	9.898	2.494
	b) Deferred tax	-	(0.088)	-
12	<b>Profit(+)/Loss (-) for the period from continuing operations (9-10)</b>	<b>33.825</b>	<b>35.001</b>	<b>7.583</b>
13	<b>Other Comprehensive Income</b>	-	-	-
	Items that will not be reclassified to profit or loss	-	-	-
	Remeasurement of the net defined benefit liability/asset	-	-	-
	Tax on above	-	-	-
	<b>Total Other comprehensive Income, net of tax</b>	-	-	-
14	<b>Total comprehensive Income, for the period</b>	<b>33.825</b>	<b>35.001</b>	<b>7.583</b>
15	<b>Paid up equity share capital</b>	<b>2,904.365</b>	<b>904.365</b>	<b>904.365</b>
	(Face value of ₹ 10/- each per share)			
16	<b>Basic and diluted Earning Per Share (EPS) before Extra Ordinary Items</b>			
	-Basic	0.116	0.387	0.084
	-Diluted	0.116	0.387	0.084

**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 10th August 2021.
- 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 Interm Financial Reporting prescribed under Section 133 of the Companies Act 2013 read with relevant 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 : 10.08.2021

 (Sanjay Aggarwal)  
 Managing Director  
 DIN NO 02580828

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**EMERALD LEASING FINANCE & INVESTMENT COMPANY LIMITED**

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

CIN : L65993CH1983PLC041774

**CONSOLIDATED STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30.06.2021**

(INR In Lakhs except eps data)

S.No.		Quarter Ended			Year Ended
		30.06.2021	31.03.2021	30.06.2020	31.03.2021
		Un- Audited	Audited	Un-Audited	Audited
1	Income from Operations				
	(a) Fees Based Income	85.923	161.574	23.993	336.764
	(b) Interest Income	89.895	49.984	50.920	202.611
2	Dividend	-	-	-	4.500
3	Other Income	0.013	1.235	0.005	1.313
4	<b>Total Revenue (1+2)</b>	<b>175.831</b>	<b>212.793</b>	<b>74.918</b>	<b>545.188</b>
5	Expenditure				
	a) Employees Cost	34.970	42.669	16.222	95.699
	b) Finance charges	11.990	10.886	9.603	38.924
	c) Depreciation	-	3.418	-	3.418
	d) Other Expenditure	54.765	90.928	29.937	216.203
	<b>Total Expenses</b>	<b>101.725</b>	<b>147.901</b>	<b>55.762</b>	<b>354.244</b>
6	Profit before Exceptional & extraordinary items (3-4)	<b>74.106</b>	<b>64.892</b>	<b>19.156</b>	<b>190.944</b>
7	Exceptional Items	-	-	-	-
	a) Corporate Social Responsibility	-	-	-	1.810
8	Profit before extraordinary items & tax (5-6)	<b>74.106</b>	<b>64.892</b>	<b>19.156</b>	<b>189.134</b>
9	Extraordinary Items	-	-	-	-
10	Profit Before Tax (7-8)	<b>74.106</b>	<b>64.892</b>	<b>19.156</b>	<b>189.134</b>
11	Tax Expenses:				
	a) Current Tax	18.651	15.040	4.571	46.422
	b) Deferred tax	-	(0.323)	-	(0.323)
	c) Income Tax Adjustment ( Previous year)	-	-	-	3.645
12	Profit(+)/Loss (-) for the period from continuing operations (9-10)	<b>55.455</b>	<b>50.175</b>	<b>14.585</b>	<b>139.390</b>
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	-	-	-	-
	<b>Total Other comprehensive Income, net of tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
14	<b>Total comprehensive Income, for the period</b>	<b>55.455</b>	<b>50.175</b>	<b>14.585</b>	<b>139.390</b>
15	Paid up equity share capital	2904.365	904.365	904.365	904.365
	(Face value of ` 10/- each per share)				
16	Basic and diluted Earning Per Share (EPS) before Extra Ordinary Items				
	-Basic	0.191	0.555	0.161	1.541
	-Diluted	0.191	0.555	0.161	1.541

**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 10th August 2021
- 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 Intem 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 : 10.08.2021

 (Sanjay Aggarwal)  
 Managing Director  
 DIN NO-82580828

**EMERALD LEASING FINANCE AND INVESTMENT COMPANY LIMITED**

CIN - L65993CH1983PLC041774

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**K. SINGH & ASSOCIATES**

*Chartered Accountants*

**Independent Auditor's Review Report**

**UDIN: 21091673AAAABU2683**

**To**  
**Board of Directors,**  
**Emerald Leasing Finance and Investment Co. Limited**  
**Chandigarh**

1. We have reviewed the accompanying statement of unaudited financial results of **Emerald Leasing Finance and Investment Co. Limited** for the period ended 30<sup>th</sup> June 2021 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing obligation and Disclosure Requirements) Regulation, 2015. 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.

2. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" 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.

3. 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 33 of the SEBI (Listing obligation and Disclosure Requirements) Regulation, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Chandigarh  
Date: 10/08/2020

K Singh & Associates  
Chartered Accountants

Kultar Singh  
Partner  
(M. No.091673)







**K. SINGH & ASSOCIATES**

*Chartered Accountants*

**Independent Auditor's Review Report On consolidated unaudited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**UDIN: 21091673AAAABV3230**

**TO THE BOARD OF DIRECTORS OF  
Emerald Leasing Finance and Investment Co. Ltd  
Chandigarh**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Emerald Leasing Finance and Investment Co. Ltd** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended June 2020 and for the period from 1<sup>st</sup> April 2021 to 30<sup>th</sup> June 2021 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended June 2020 and the corresponding period from 01<sup>st</sup> April 2020 to 30<sup>th</sup> June 2020, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. Based on our review conducted and procedures performed nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



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Regd. Office: H.No. 6, Sector 19-A, Chandigarh - 160 019  
Website: www.caks.in, e-mail : kultarsingh@caks.in, ksinghassociates@rediffmail.com



5. We did not review the interim financial statements / financial information / financial results of one subsidiaries included in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results reflect total Fixed assets of Rs.3,34,290/-as at 30<sup>th</sup> June 2021 and total revenues of Rs. 95,93,118/-, total net profit/(loss) after tax of Rs.21,62,973/-and total comprehensive income of Rs.21,62,973/- for the quarter ended 30<sup>th</sup> June 2021 and for the period from 01.04.2021 to 30.06.2021, respectively, as considered in the consolidated unaudited financial results. These interim financial statements / financial information / financial results have not been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries.

6. The consolidated unaudited financial results includes the interim financial statements/ financial information/ financial results of 1 subsidiaries which have not been reviewed/audited by their auditors, whose interim financial statements/ financial information/ financial results reflect total Fixed assets of Rs. 3,34,290/-as at 30.06.2021 and total revenue of Rs. 95,93,118/-, total net profit/(loss) after tax of Rs.21,62,973/- and total comprehensive income of Rs. 21,62,973/- for the quarter ended 30.06.2021 and for the period from 01.04.2021 to 30.06.2021 , respectively as considered in the consolidated unaudited financial results.

Our conclusion on the Statement is not modified in respect of the above matter.

Place: Chandigarh  
Date: 10/08/2021

K Singh & Associates  
Chartered Accountants

  
  
KULTAR SINGH  
Partner.  
(M. No.091673)