



Dated: 13/11/2021

To

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

SUB: Submission of Un-audited Financial Results for the quarter ended 30.09.2021

Dear Sir/ Madam,

Pursuant to the Regulation 33 read with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith un-audited financial results (standalone and consolidated) for the quarter and half year ended September 30, 2021 ("Financial Results"). The Financial Results have been reviewed by Audit committee and approved by the Board of Directors at their respective meetings held on November 13, 2021

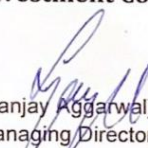
The Board Meeting commenced at 5.00 P.M. and concluded at 6:45 P.M.

Kindly acknowledge receipt.

Yours sincerely,

Thanking you,

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


(Sanjay Aggarwal)
Managing Director
DIN: 02560828

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 | Website : www.emeraldfin.com

EMERALD LEASING FINANCE & INVESTMENT COMPANY LIMITED

SCO 7 Industrial Area Phase 2 Chandigarh 160002

CIN : L65993CH1983PLC041774

STANDALONE STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2021

(INR in lakhs except eps data)

S.No.	Particulars	Quarter Ended			Period Ended		Year Ended
		30.09.2021	30.09.2020	30.06.2021	30.09.2021	30.09.2020	31.03.2021
		Un- Audited	Un- Audited	Un- Audited	Un- Audited	Un- Audited	Audited
1	Income from Operations						
	(a) Fees Based Income	6.957	14.000	13.606	20.564	14.029	126.835
	(b) Interest Income	86.015	34.809	66.280	152.296	66.600	129.729
2	Dividend	-	-	-	-	-	4.500
3	Other Income	0.099	0.202	0.013	0.113	0.216	1.234
4	Total Revenue (1+2)	93.071	49.011	79.899	172.973	80.845	262.298
5	Expenditure						
	a) Employees Cost	12.467	7.674	12.685	25.153	12.807	35.522
	b) Finance charges	5.873	3.897	5.942	11.816	8.904	21.585
	c) Depreciation	-	-	-	-	-	1.979
	d) Other Expenditure	19.756	6.014	16.072	35.828	16.810	69.614
	Total Expenses	38.096	17.585	34.699	72.797	38.521	128.700
6	Profit before Exceptional & extraordinary items (3-4)	54.975	31.426	45.200	100.176	42.324	133.598
7	Exceptional Items	-	-	-	-	-	-
	(a) Corporate Social Responsibility	-	-	-	-	-	0.750
8	Profit before extraordinary items & tax (5-6)	54.975	31.426	45.200	100.176	42.324	132.848
9	Extraordinary Items	-	-	-	-	-	-
10	Profit Before Tax (7-8)	54.975	31.426	45.200	100.176	42.324	132.848
11	Tax Expenses:	-	-	-	-	-	-
	a) Current Tax	13.836	8.224	11.376	25.212	10.717	32.256
	b) Deferred tax	-	-	-	-	-	(0.088)
12	Profit(+)/Loss (-) for the period from continuing operations (9-10)	41.139	23.202	33.824	74.964	31.607	100.680
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	41.139	23.202	33.824	74.964	31.607	100.680
15	Paid up equity share capital	2,904.365	904.365	2,904.365	2,904.365	904.365	904.365
	(Face value of ₹ 10/- each per share)						
16	Ordinary Items						
	-Basic	0.142	0.257	0.116	0.258	0.349	1.113
	-Diluted	0.142	0.257	0.116	0.258	0.349	1.113

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 13th November 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 Interim 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 : 13.11.2021

(Sanjay Aggarwal)

Managing Director

DIN NO-02580828

EMERALD LEASING FINANCE AND INVESTMENT COMPANY LIMITED

CIN - L65993CH1983PLC041774

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EMERALD LEASING FINANCE & INVESTMENT COMPANY LIMITED Regd. Office: SCO 7 Industrial Area Phase 2 Chandigarh 160002 CIN : L65993CH1983PLC041774 STANDALONE STATEMENT OF ASSETS AND LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED 30.09.2021 (INR in Lakhs)		
PARTICULARS	As at 30.09.2021	As at 31.03.2021
	Un-Audited	(Audited)
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	2.791	2.791
(b) Investments	90.000	90.000
Total Non Current Assets	92.791	92.791
Current assets		
(a) Financial Assets		
(i) Trade receivables	5.800	15.991
(ii) Cash and cash equivalents	383.009	171.585
(iii) Loans	2909.030	1263.591
(iv) Other Assets	28.505	10.718
(v) Security Deposits	25.998	25.998
(vi) Deferred Tax Assets	0.088	0.088
(b) Misc Expenditure	19.333	19.333
Total Current Assets	3371.763	1507.304
Total Assets	3464.554	1600.095
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	2904.365	904.365
(b) Share Application	0.000	25.090
(b) Reserve & Surplus	272.507	197.543
Total Equity	3176.872	1126.998
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	148.876	178.855
(b) Deferred tax liabilities (net)	0.020	0.020
Total non-current liabilities	148.896	178.875
Current liabilities		
(a) Other current liabilities	75.994	256.642
(b) Provisions	62.792	37.580
Total current liabilities	138.786	294.222
Total Equity and Liabilities	3464.554	1600.095

EMERALD LEASING FINANCE & INVESTMENT COMPANY LIMITED

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

CIN : L65993CH1983PLC041774

STANDALONE CASH FLOWS FOR THE HALF YEAR ENDED 30.09.2021


PARTICULARS	Year Ended 30th Sept, 2021	Year Ended 30th Sept, 2020
	(INR in Lakhs)	(INR in Lakhs)
1. CASH FLOW FROM OPERATING ACTIVITIES		
NET PROFIT BEFORE TAX	100.176	42.324
Add:		
Depreciation	-	-
Miscellaneous Expenses Written Off	-	-
Financial Expenses	11.816	8.904
	11.816	8.904
Less:		
Deferred Tax Liability	-	-
Provision for Tax	25.212	10.717
Income tax adjustment during the year	-	-
Others	-	-
Provision for Standard Asset	-	-
	25.212	10.717
Operating profit for working capital changes	86.780	40.511
(Increase) / Decrease in Trade Receivable	10.191	40.593
(Increase) / Decrease in Loans & Advances	(1,663.226)	(113.505)
Increase / (Decrease) in Trade Payables & Others	(155.436)	(1.417)
Cash Generated from / (used in) operating activities	(1,721.691)	(33.818)
Direct Taxes paid / deducted at source	-	-
Net cash generated from / (used in) operating activities	(A) (1,721.691)	(33.818)
2. CASH FLOW FROM INVESTING ACTIVITIES		
Misc Expenditure	-	-
Purchase of Fixed Assets	-	-
Net Cash from / (used in) Investing Activities	(B) -	-
3. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Equity Shares	2,000.000	-
Proceeds from Share Application money	(25.090)	-
Proceeds from Unsecured Loans	(29.979)	55.112
Interest Paid	(11.816)	(8.904)
Net Cash from / (used in) Financing Activities	(C) 1,933.115	46.208
4. NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS		
	(A)+(B)+(C) 211.424	12.390
5. CASH & CASH EQUIVALENTS AS AT THE BEGINNING OF THE YEAR		
	171.585	27.903
6. CASH & CASH EQUIVALENTS AS AT THE END OF THE YEAR		
	383.009	40.293
Cash and Cash equivalents (Year end)	383.009	40.293
FLDG	22.351	23.866
Balances with banks with restatement (including cc & od balances)	359.897	15.328
Cheques in Hand	-	-
Cash in Hand	0.761	1.099
Reconciliation of Cash and Cash equivalents		
Cash and Cash equivalents as per Balance Sheet	383.009	40.293
Balances with banks in CC Accounts	-	-
Balances with banks in OD Accounts	-	-
	383.009	40.293

EMERALD LEASING FINANCE AND INVESTMENT COMPANY LIMITED

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K. SINGH & ASSOCIATES

Chartered Accountants

Independent Auditor's Review Report

UDIN: 21091673AAAACI7446


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 30th Sept 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.

6. 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: 13/11/2021


K. Singh & Associates
Chartered Accountants
ACCOUNTANTS
M. No. 91673
Kular Singh
Partner
(M. No.091673)



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 AND HALF YEAR ENDED 30.09.2021

(INR in Thousand except eps)

S.No.		Quarter Ended			Period Ended		Year End
		30.09.2021	30.09.2020	30.06.2021	30.09.2021	30.09.2020	31.03.2021
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Income from Operations						
	(a) Fees Based Income	85.320	41.222	85.922	171.243	65.214	336.764
	(b) Interest Income	112.213	54.172	89.895	202.110	105.092	202.611
2	Dividend	-	-	-	-	-	4.500
3	Other Income	0.099	0.234	0.013	0.113	0.248	1.313
4	Total Revenue (1+2)	197.632	95.628	175.830	373.466	170.554	545.188
5	Expenditure						
	a) Employees Cost	27.581	15.481	34.970	62.553	32.205	95.699
	b) Finance charges	10.387	8.515	11.990	22.379	18.278	38.924
	c) Depreciation	-	-	-	-	-	3.418
	d) Other Expenditure	72.224	28.558	54.765	126.985	57.021	216.203
	Total Expenses	110.192	52.554	101.725	211.917	107.504	354.244
6	Profit before Exceptional & extraordinary items (3-4)	87.440	43.074	74.105	161.549	63.050	190.944
7	Exceptional Items	-	-	-	-	-	-
8	Profit before extraordinary items & tax (5-6)	87.440	43.074	74.105	161.549	63.050	190.944
9	Extraordinary Items	-	-	-	-	-	-
10	Profit Before Tax (7-8)	87.440	43.074	74.105	161.549	63.050	190.944
11	Tax Expenses:						
	a) Current Tax	22.007	11.364	18.651	40.657	15.933	46.422
	b) Deferred tax	-	-	-	-	-	-0.323
12	Profit (+)/Loss (-) for the period from continuing operations (9-10)	65.433	31.710	55.454	120.892	47.117	144.845
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	65.433	31.710	55.454	120.892	47.117	144.845
15	Paid up equity share capital	2904.365	904.365	2904.365	2904.365	904.365	904.365
	(Face value of ₹ 10/- each per share)						
16	Basic and diluted Earning Per Share (EPS) before Extra Ordinary Items						
	-Basic	0.225	0.351	0.191	0.416	0.521	1.602
	-Diluted	0.225	0.351	0.191	0.416	0.521	1.602

Notes:

1 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 13th November 2021

2 The figures of the previous quarter/year have been regrouped or reclassified wherever necessary to make them comparable with current year figures.

3 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 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.

4 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 : 13.11.2021

(Sanjay Agarwal)
Managing Director
DIN NO-02580828

EMERALD LEASING FINANCE AND INVESTMENT COMPANY LIMITED

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EMERALD LEASING FINANCE & INVESTMENT COMPANY LIMITED			
Regd. Office: SCO 7 Industrial Area Phase 2 Chandigarh 160002			
CIN : L65993CH1983PLC041774			
CONSOLIDATED CASH FLOWS FOR THE HALF YEAR ENDED 30.09.2021			
PARTICULARS		Year Ended 30th Sept 2021	Year Ended 30th Sept 2020
		(INR in Lakhs)	(INR in Lakhs)
1. CASH FLOW FROM OPERATING ACTIVITIES			
NET PROFIT BEFORE TAX		161.549	63.050
Add:			
Depreciation		-	-
Miscellaneous Expenses Written Off		-	-
Financial Expenses		22.379	18.278
		22.379	18.278
Less:			
Deferred Tax Liability		-	-
Provision for Tax		40.657	15.933
Income Tax Adjustment during the year		0.348	-
Movement during the year		-	-
Provision for Standard Asset		-	-
Provision for Dividend		-	-
Tax On Dividend		-	-
Others		-	0.460
		41.005	16.393
Operating profit for working capital changes		142.923	64.935
(Increase) / Decrease in trade receivable		20.426	69.891
(Increase) / Decrease in Loans & Advances		(1,996.223)	(192.700)
Increase / (Decrease) in Trade Payables & Others		(136.365)	(43.338)
Cash Generated from / (used in) operating activities		(1,969.239)	(101.212)
Direct Taxes paid / deducted at source		-	-
Net cash generated from / (used in) operating activities	(A)	(1,969.239)	(101.212)
2. CASH FLOW FROM INVESTING ACTIVITIES			
Misc Expenditure		-	-
Purchase of Fixed Assets		(5.366)	(0.037)
Purchase of Investment in subsidiary		-	-
Interest Received		-	-
Net Cash from / (used in) Investing Activities	(B)	(5.366)	(0.037)
3. CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from Share capital		2,000.000	-
Proceeds from Share Application		(25.090)	-
Proceeds from Unsecured Loans		(56.580)	33.970
Interest Paid		(22.379)	(18.278)
Net Cash from / (used in) Financing Activities	(C)	1,895.951	15.692
4. NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS	(A)+(B)+(C)	(78.654)	(85.557)
5. CASH & CASH EQUIVALENTS AS AT THE BEGINNING OF THE YEAR		460.324	159.395
6. CASH & CASH EQUIVALENTS AS AT THE END OF THE YEAR		381.670	73.838
Cash and Cash equivalents (Year end)		381.670	73.834
FDLG		22.351	23.860
Balances with banks with restatement (including cc & od balances)		358.529	43.367
Cheque/Drafts in hand		0.790	6.607
Reconciliation of Cash and Cash equivalents			
Cash and Cash equivalents as per Balance Sheet		381.670	73.838
Balances with banks in CC Accounts		-	-
Balances with banks in OD Accounts		-	-
		381.670	73.838

EMERALD LEASING FINANCE AND INVESTMENT COMPANY LIMITED

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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 ASSETS AND LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED 30.09.2021		
PARTICULARS	(INR in Lakhs)	
	As at 30.09.2021	As at 31.03.2021
	Un-Audited	(Audited)
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	10.759	5.393
Total Non Current Assets	10.759	5.393
Current assets		
(a) Financial Assets		
(i) Trade receivables	29.203	49.629
(ii) Cash and cash equivalents	381.670	460.324
(iii) Loans	3,643.711	1,671.091
(iv) Other Assets	55.826	32.223
(v) Security Deposits	25.998	25.998
(vi) Deferred Tax Assets	0.663	0.663
(b) Misc Expenditure	19.408	19.408
Total Current Assets	4,156.479	2,259.336
Total assets	4,167.238	2,264.729
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	2,904.365	904.365
(b) Reserve & Surplus	798.900	686.968
(c) Share Application Money	-	25.090
(d) Minority Interest	49.952	41.340
Total Equity	3,753.217	1,657.763
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	212.028	268.608
(b) Deferred tax liabilities (net)	0.020	0.020
Total Non-current liabilities	212.048	268.628
Current liabilities		
(a) Other current liabilities	109.569	286.592
(b) Provisions	92.404	51.746
Total current liabilities	201.973	338.338
Total equity and liabilities	4,167.238	2,264.729



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: 21091673AAAACH2192

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 Sept 2021 and for the period from 1st April 2021 to 30th Sept 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 Sept 2020 and the corresponding period from 01st April 2020 to 30th Sept 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.

5. We did not review the interim financial statements / financial information / financial results of **One** subsidiary included in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results reflect total Fixed assets of Rs. 7,96,833.27 as at 30th Sept 2021 and total revenues of Rs. 1,04,56,229.80 and total net profit after tax of Rs. 24,29,470.49 for the quarter ended 30th Sept 2021 and total comprehensive income/ loss of



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Rs. 45,92,846.71 for the period from 01.04.2021 to 30.09.2021, 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 are 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, interim consolidated financial statements/ financial information/ financial results reflect total Fixed Assets of Rs. 10,75,927.10 as at 30.09.2021 and total revenue of Rs. 1,97,53,504.07, total net profit after tax of Rs. 65,43,377.62 for the quarter ended 30.09.2021 and total consolidated comprehensive income of Rs. 1,20,89,235.81 and for the period from 01.04.2021 to 30.09.2021, 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: 13/11/2021

