

EMERALD LEISURES LTD.

**CLUB e
EMERALD**

Premier Leisure Club
"Where Dreams Come Alive"

CLUB EMERALD SPORTS COMPLEX

Regd. Off : Plot No. 366/15, Swastik Park,
Near Mangal Anand / Sushrut Hospital,
off E. Express Highway, Chembur,
Mumbai, 400 071, India.

t : +91 22 4956 5800

e : info@clubemerald.in

w : www.clubemerald.in

CIN: L74900MH1948PLC006791

Date: 14th August, 2024

To,
The Department of Corporate Services,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400001

Scrip Code: 507265; Scrip Symbol:- EMERALL

Subject: Outcome of Board Meeting held on today i.e. 14th August, 2024

Dear Sir/Madam,

Pursuant to the Regulation 30 of Securities and Exchange Board of India (LODR) Regulations 2015, we are pleased to inform you that the Meeting of the Board of Directors of Emerald Leisures Limited held on today i.e. Wednesday, 14th August, 2024 at the registered office of the company at Plot No. 366/15, Club Emerald Swastik Park, Near Mangal Anand Hospital, Chembur, Mumbai, Maharashtra, 400071. The Board transacted following items:

1. Approved the Un-audited Financial Result for the quarter ended 30th June, 2024 pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015.
2. Approved the Limited Review Report on the Un-audited Financial Results for the quarter ended 30th June, 2024.

The aforesaid Board Meeting commenced at 11:00 A.M. and concluded at 2:40 P.M

You are requested to take this on your record and acknowledge the receipt.

Thanking You,

Yours Faithfully

For Emerald Leisures Limited


Kapil M Purohit
Company Secretary & Compliance Officer
ACS 65336



Encl: Un-audited Financial Result for the quarter ended June 30th, 2024.

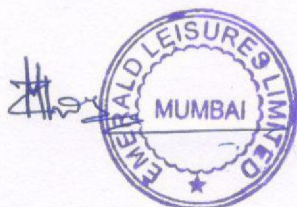
EMERALD LEISURES LIMITED

Registered Office: Club Emerald Sports Complex, Plot No. 366/15, Swastik Park,
Near Mangal Anand Hospital, Chembur, Mumbai 400 071
CIN: L74900MH1948PLC006791 Email: info@clubemerald.in, Website: www.clubemerald.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2024

(Amount Rs. in lakhs)

Sr. No.	Particulars	Quarter Ended		Year Ended	
		30th June 2024	31st March 2024	30th June 2023	31st March 2024
		Un-Audited	Audited	Un-Audited	Audited
1	INCOME				
	(a) Revenue from operations	359.63	418.22	400.29	1,578.84
	(b) Other Income	4.72	69.36	4.47	80.47
	Total Income	364.35	487.58	404.76	1,659.31
2	EXPENSES				
	(a) Cost of materials consumed	56.14	113.14	58.26	300.77
	(b) Purchase of stock-in trade	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(0.00)	(40.29)	(0.65)	(42.40)
	(d) Employee benefits expense	46.81	50.96	42.70	186.35
	(e) Finance cost	336.79	343.91	345.70	1,354.62
	(f) Depreciation and amortisation expense	54.53	76.97	57.92	247.32
	(g) Other expenses	148.59	205.06	132.56	585.82
	Total Expenses	642.86	749.75	636.49	2,632.48
3	Profit / (Loss) before exceptional items and tax (1-2)	(278.51)	(262.17)	(231.73)	(973.17)
4	Exceptional items	-	-	-	-
5	Profit / (Loss) before tax(3-4)	(278.51)	(262.17)	(231.73)	(973.17)
6	Tax Expense				
	(i) Current Tax	-	-	-	-
	(ii) Deferred Tax	-	-	-	-
7	Profit / (Loss) for the period from continuing operations	(278.51)	(262.17)	(231.73)	(973.17)
8	Profit / (Loss) for the period from discontinuing operations before tax	-	-	-	-
9	Tax expense of discontinuing operations	-	-	-	-
10	Profit / (Loss) for the period from discontinuing operations after tax	-	-	-	-
11	Net Profit/ (Loss) for the Period (7+10)	(278.51)	(262.17)	(231.73)	(973.17)
12	Other Comprehensive Income	-	3.17	-	3.17
	A. (i) Items that will not be reclassified to profit or loss	-	3.17	-	3.17
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	B. (i) Items that will be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
13	Total Comprehensive Income for the period comprising profit/(loss) and other comprehensive income for the period	(278.51)	(259.00)	(231.73)	(970.00)
14	Details of equity share capital				
	Paid-up equity share capital, equity share of Rs. 5/- each	250.31	250.31	250.31	250.31
	Face Value of Equity Share Capital (Rs.)	5.00	5.00	5.00	5.00
15	Earnings per share (as per face value of Rs 5/- each)				
	(a) Basic earnings/ (loss) per share (Rs.)	(5.56)	(5.24)	(4.63)	(19.44)
	(b) Diluted earnings/ (loss) per share (Rs.)	(5.56)	(5.24)	(4.63)	(19.44)



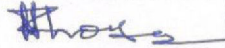
Notes:

1. The above Financial Results for the Quarter ended 30th June , 2024 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its Meeting held on Wednesday, the 14th day of August, 2024. The limited review of these financial results as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the Statutory Auditors.
2. The unaudited financial results of the Company have been prepared in accordance with recognition and measurement principles of the Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.
3. As the company operates in a single business segment, viz. Hospitality Industry, in context of Ind AS- 108 "Operating Segments". Therefore, a disclosure of segment information is not applicable.
4. Due to historical financial performance of the Company, the management performed detailed going concern assessment and also assessed whether there is any requirement for impairment of non financial assets of the Company as on March 31, 2024 as per Ind AS 36 - Impairment of Assets. For this purpose, the management obtained fair valuation report of the business for the purpose of computation of recoverable value of Cash Generating Unit (CGU) as per the requirement of Ind AS 36 for the year ended 31.03.2023. The management believes that there is no adverse change in the fair value of assets as on 30.06.2024 considering the market conditions and other relevant internal and external factors. Therefore, there is no requirement for impairment of non-current financial assets.
5. The figures for the quarter ended March 31, 2024 as reported in these results are the balancing figure between audited figures in respect of the year ended March 31, 2024 and the published year to date figures up to the end of the third quarter of the relevant financial year.
6. The unaudited Financial Results for the Quarter ended 30th June, 2024 would be uploaded and available for viewing in the Company's website www.clubemerald.in and also on the website of BSE Limited www.bseindia.com.

Place : Mumbai
Dated : 14th August , 2024



For Emerald Leisures Limited



Rajesh Loya
Whole time Director & CFO
DIN : 00252470

Independent Auditors' Review Report

**on the unaudited quarterly financial results of Emerald Leisures Limited Pursuant to the Regulation 33
of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To

The Board of Directors of

Emerald Leisures Limited

Plot No. 366/15, Swastik Park,

Near Mangal Anand Hospital,

Off Eastern Express Highway,

Chembur, Mumbai – 400 071

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Emerald Leisures Limited (“ELL” or “the Company”) for the quarter ended June 30, 2024 (“the Statement”) being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (“Listing Regulations”).
2. This Statement, which is the responsibility of the Company’s Management, has been reviewed by the Audit Committee and approved by the Company’s Board of Directors at their respective meetings held on August 14, 2024, 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



P G BHAGWAT LLP

Chartered Accountants

LLPIN: AAT-9949

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement 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 Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter

5. We wish to draw your attention to Note 4 to the Statement regarding impairment assessment of non-current financial assets performed by the Company. Based on the assessment performed, the management believes that there is no requirement for impairment of non-current assets as on June 30, 2024 and therefore no material adjustment is required to the financial results for the quarter ended June 30, 2024. Our conclusion is not modified in respect of this matter.

For P G BHAGWAT LLP

Chartered Accountants

Firm Registration No.: 101118W / W100682

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by DEVDATTA
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Date: 2024.08.14
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Devdatta Mainkar

Partner

Membership Number: 109795

Mumbai, 14th August 2024

UDIN: 24109795BKAEQA3650