

# Esaar (India) Limited

Regd. Off. : 204 B-Wing, New Prabhat SRA CHS LTD, Chikuwadi, Plot-115, Next to Bisleri Factory, W.E. Highway Andheri (East), Mumbai-400099

Corporate office: Unit No. 101, Western Edge-I, Kanakia Spaces, Western Express Highway, Borivali (East) Mumbai- 400066

Tel: 022-40676000 | esaarindia@gmail.com | www.esaar.in | L67120MH1951PLC222871

Statement Of Audited Financial Results for the Quarter ended June 30, 2021

Sr. No.	Particulars	Note No.	Quarter Ended			Year ended
			30.06.2021	31.03.2021	30.06.2020	31.03.2021
			Un-Audited	Audited	Un-Audited	Audited
1	Revenue from operations		126.11	1,217.71	837.43	2,194.00
2	Other Income		1,552.92	1,427.63	85.84	1,587.61
3	<b>Total Revenue (1+2)</b>		<b>1,679.04</b>	<b>2,645.34</b>	<b>923.27</b>	<b>3,781.61</b>
4	<b>Expenses</b>					
	Finance Cost		53.64	47.86	254.42	267.13
	Impairment on Financial Instruments (Expected Credit Loss)					
	Employee benefits expense		6.33	3.03	2.10	12.85
	Depreciation and amortization expenses		0.02	0.03		0.03
	Other Expenses		107.95	1,753.61	687.21	3,316.23
	<b>Total Expenses</b>		<b>167.94</b>	<b>1,804.53</b>	<b>943.73</b>	<b>3,596.24</b>
5	<b>Profit(+)/(Loss (-) before exceptional items and tax (3-4)</b>		<b>1,511.10</b>	<b>840.81</b>	<b>-20.46</b>	<b>185.37</b>
6	Exceptional items					0.00
7	<b>Profit(+)/(Loss (-) before tax (5-6)</b>		<b>1,511.10</b>	<b>840.81</b>	<b>-20.46</b>	<b>185.37</b>
8	<b>Tax Expense</b>					
	(a) Current Tax		0.00	30.75	0.00	30.75
	(b) Deferred Tax					
9	<b>Profit(+)/(Loss (-) after tax (7-8)</b>		<b>1,511.10</b>	<b>810.06</b>	<b>-20.46</b>	<b>154.62</b>
10	<b>Other Comprehensive income:</b>					
	Items that will not be re-classified to profit or loss		0.00	0.00	348.21	0.00
11	<b>Total comprehensive income (9+/-10)</b>		<b>1,511.10</b>	<b>810.06</b>	<b>327.75</b>	<b>154.62</b>
12	<b>Paid-up equity share capital</b>		<b>2,044.25</b>	<b>2,044.25</b>	<b>2,044.25</b>	<b>2,044.25</b>
	(Face value per share Rs. 10)					
	Other equity as per audited balance sheet		-107.49	-107.49	-609.91	-107.49
13	<b>Earnings per equity share (EPS)</b>					
	(1) Basic		7.39	3.96	-0.10	0.76
	(2) Diluted		7.39	3.96	-0.10	0.76

Date: 13/08/2021

Place: Mumbai



For Esaar (India) Limited

*Raghvendra Kumar*

Raghvendra Kumar

Director

DIN:- 08126531

**Notes :**

- 1 The above unaudited financial results have been reviewed by the Audit Committee and have been approved by the Board of Directors at their respective meetings held on August 13, 2021 pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements), Regulations 2015.
- 2 Previous period/ year figures have been regrouped and reclassified wherever necessary to conform to current period's presentation.
- 3 There is no separate reportable segment as per Ind AS 108 on 'Operating Segments' in respect of the Company
- 4 Provision for tax has not been considered for the period under review as the same shall be considered on annual basis pursuant to carried forward losses and unabsorbed depreciation and MAT credit entitlement for the preceding periods.
- 5 The above financial results of the Company have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) Rules, 2016 and accordingly, these financial results together with the results for the comparative reporting period have 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 the Companies Act, 2013 ("the Act"), and other recognized accounting practices generally accepted in India and in compliance with Regulation 33 and Regulation 52 read with Regulation 63 (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"). Any application guidance/ clarifications/ directions issued by the Reserve Bank of India or other regulators are implemented as and when they are issued/ applicable.

Place: Mumbai  
Date: 13-08-2021



For Esaar (India) Limited

*Raghendra Kumar*  
Raghendra Kumar  
Director  
DIN : 08126531



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

**Limited Review Report**

To,  
The Board of Directors,  
Esaar India Limited

We have reviewed the accompanying statement of unaudited financial results of Esaar India Limited for the period ended 30<sup>th</sup> June 2021. 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.

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 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.

Based on our review conducted as above, nothing has come to our attention except for the basis of Qualified Conclusion 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 Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**Other Matters**

The entire audit limited review process was carried from remote locations i.e., other than the office of the Company, where books of account and other records are kept, based on the data/details or financial information provided to us through digital medium, owing to complete lockdown imposed by the Central Government to restrict the spread of COVID-19. Being constrained, we resorted to and



relied upon the results of the alternative audit procedures to obtain sufficient and appropriate audit evidence for significant matters in course of our audit.

Our report is not modified in respect of this matter.

**FOR HARISH ARORA & ASSOCIATES**

Chartered Accountants

ICAI Firm Registration No.: 015226C

  
**HARISH ARORA**

Partner

Membership Number: 407420

UDIN: 21407420AAAABY1161

Place of signature: Chittorgarh

Date: 13/08/2021

