



GOLDEDGE ESTATE & INVESTMENT LTD.

Registered Office : C-115 Mansarovar Garden, New Delhi-110015, Ph.: 011-25193268,
Email : goldedgeestate2016@gmail.com / www.goldedgeestate.in
CIN. No. - U70101DL1992PLC047541

Ref No. To

Date: 13/02/2020 Date

Metropolitan Stock Exchange of India Limited
Corporate Relationship Department
4th Floor, Vibgyor Tower,
Bandra Kurla Complex,
Mumbai-400098

Sub. : Unaudited Standalone and Consolidated Financial Results for the quarter and nine months ended on 31st December, 2019 u/r 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir

Please find enclosed herewith a copy of the Unaudited Standalone and Consolidated Financial Results (Provisional) as per NBFC (Division III) for the quarter and nine months ended on 31st December, 2019, which have been approved and taken on record by the Board of Directors at the Board Meeting of the Company held on Thursday, the 13th day of February, 2020.

The Limited Review Report by the Auditors of the Company is also enclosed herewith.

Kindly take the above on record and oblige.

Thanking you

Yours faithfully

For GOLDEDGE ESTATE AND INVESTMENTS LIMITED

Abhishek
(Company Secretary)
M. No. 47842



GOLDEGE ESTATE AND INVESTMENT LIMITED
 Regd Office:-C-115,Ground Floor, Mansarovar Garden, New Delhi-110015
 CIN-U70101DL1992PLC047541

STANDALONE STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DEC, 2019

(Amount in Rs.)

Particulars	Quarter Ended			9 Months Ended	
	31/12/2019 (Unaudited)	30/09/2019 (Unaudited)	31/12/2018 (Unaudited)	31/12/2019 (Unaudited)	31/12/2018 (Unaudited)
(I) Revenue from Operation					
Interest Income	1,292,358	1,285,694	1,461,807	3,829,045	4,276,481
Total Revenue from Operation	1,292,358	1,285,694	1,461,807	3,829,045	4,276,481
(II) Other Income	-	-	-	-	-
(III) Total (I+II)	1,292,358	1,285,694	1,461,807	3,829,045	4,276,481
(IV) Expenses:					
Finance Cost	571,226	655,551	765,184	1,933,018	1,944,054
Employee Benefit Expenses	336,000	336,000	360,000	1,008,000	1,056,000
Depreciation	20,189	20,188	19,186	60,564	57,558
Other Expense	231,212	351,024	137,521	703,979	164,313
Total Expense (IV)	1,158,626	1,362,762	1,281,891	3,705,561	3,221,925
(V) Profit/(loss) before tax	133,732	(77,068)	179,917	123,484	1,054,556
(VI) Tax Expense					
(a) Current Tax	48,870	(21,642)	93,291	48,870	275,249
(b) Deferred Tax	(9,754)	(3,646)	(46,118)	(14,944)	(669)
Profit/ (loss) after tax (V-VI)	94,616	(51,781)	132,744	89,559	779,976
(VII) Other Comprehensive Income (OCI)	-	-	-	-	-
Total Comprehensive Income (VI+VII)	94,616	(51,781)	132,744	89,559	779,976
(VIII) Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	51,224,000	51,224,000	51,224,000	51,224,000	51,224,000
(IX) Earning per equity share (Face value Rs. 10 each)					
(a) Basic (Not Annualised)	0.00	(0.00)	0.00	0.00	0.02
(b) Diluted (Not Annualised)	0.00	(0.00)	0.00	0.00	0.02

- of - Goldege Estate & Investments Ltd

Chairman

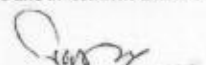
NOTES:

- 1 The Company has adopted Indian Accounting Standards ('Ind AS') notified under Section 133 of the Companies Act 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015 from 1 April 2019 and the effective date of such transition is 1 April 2018. Such transition has been carried out from the erstwhile Accounting Standards notified under the Act, read with relevant rules issued thereunder and guidelines issued by the Reserve Bank of India ('RBI') (collectively referred to as 'the Previous GAAP'). Accordingly, the impact of transition has been recorded in the opening reserves as at 1 April 2018 and the corresponding figures presented in these results have been restated/ reclassified.
- 2 The financial results for the quarter and nine months ended 31st December, 2018 under Ind AS have not been subjected to Limited Review by the statutory auditors of the Company. However, the management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of the Company's affairs.
- 3 The company has availed relaxation in context of number of columns as prescribed under SEBI Circular No.CIR/CFD/FAC/62/2016 dated 05th July, 2016.
- 4 As required by paragraph 32 of Ind AS 101, net profit reconciliation between the figures reported under Previous GAAP and Ind AS is as under:

Particulars	Quarter ended 31st Dec, 2018	9 Months ended 31st Dec, 2018
Net Profit/ (Loss) after tax as reported under Previous GAAP	132,744	779,976
Adjustments increasing/(decreasing) net (Profit/ (Loss) after tax as reported under Previous GAAP:		
Fair Value of financial assets at fair value through profit & loss	-	-
Deferred Tax on the above item	-	-
Net Profit/ (Loss) after tax as per Ind AS	132,744	779,976
Other Comprehensive Income	-	-
Total Comprehensive Income	132,744	779,976

- 5 The above results for the Quarter and nine months ended 31st December, 2019 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 13th February, 2020 and the statutory auditors of the Company have reviewed the financial results for the quarter and nine months ended 31st December, 2019.
- 6 The Company is engaged primarily in the business of financing and accordingly, there are no separate reportable segments as per Ind AS 108 dealing with Operating Segments.

For and on behalf of the Board
For Goldedge Estate and Investment Limited

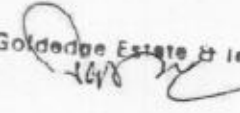

Jagdish Chand Agarwal
(Chairman)

Place : New Delhi
Date:- 13.02.2020

GOLDEGE ESTATE AND INVESTMENT LIMITED
 Regd Office:-C-115,Ground Floor, Mansarovar Garden, New Delhi-110015
 CIN-U70101DL1992PLC047541

CONSOLIDATED STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DEC., 2019

Particulars	(Amount in Rs.)					
	Quarter Ended			9 Months Ended		
	31/12/2019 (Unaudited)	30/09/2019 (Unaudited)	31/12/2018 (Unaudited)	31/12/2019 (Unaudited)	31/12/2018 (Unaudited)	
(I) Revenue from Operation						
Interest Income	1,292,358	1,285,694	1,461,807	3,829,045	4,276,481	
Total Revenue from Operation	1,292,358	1,285,694	1,461,807	3,829,045	4,276,481	
(II) Other Income	-	-	-	-	-	
(III) Total (I+II)	1,292,358	1,285,694	1,461,807	3,829,045	4,276,481	
(IV) Expenses:						
Finance Cost	571,226	655,551	765,184	1,933,018	1,944,054	
Employee Benefit Expenses	336,000	336,000	360,000	1,008,000	1,056,000	
Depreciation	20,189	20,188	19,186	60,564	57,558	
Other Expense	231,212	351,024	137,521	703,979	164,313	
Total Expense (IV)	1,158,626	1,362,762	1,281,891	3,705,561	3,221,925	
(V) Share of Profit/ (Loss) in Associate	(8,053)	(5,244)	32,079	(21,363)	52,542	
(VI) Profit/(loss) before tax	125,678	(82,312)	211,996	102,121	1,107,098	
(VII) Tax Expense						
(a) Current Tax	48,870	(21,642)	93,291	48,870	275,249	
(b) Deferred Tax	(9,754)	(3,646)	(46,118)	(14,944)	(669)	
Profit/ (loss) after tax (V-VI)	86,562	(57,025)	164,823	68,196	832,518	
(VIII) Other Comprehensive Income (OCI)	-	-	-	-	-	
Total Comprehensive Income (VI+VII)	86,562	(57,025)	164,823	68,196	832,518	
(IX) Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	51,224,000	51,224,000	51,224,000	51,224,000	51,224,000	
(X) Earning per equity share (Face value Rs. 10 each)						
(a) Basic (Not Annualised)	0.00	(0.00)	0.00	0.00	0.02	
(b) Diluted (Not Annualised)	0.00	(0.00)	0.00	0.00	0.02	

-of- Goldedge Estate & Investments Ltd


Chairmar

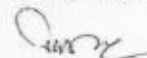
NOTES:

- 1 The Group has adopted Indian Accounting Standards ('Ind AS') notified under Section 133 of the Companies Act 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015 from 1 April 2019 and the effective date of such transition is 1 April 2018. Such transition has been carried out from the erstwhile Accounting Standards notified under the Act, read with relevant rules issued thereunder and guidelines issued by the Reserve Bank of India ('RBI') (collectively referred to as 'the Previous GAAP'). Accordingly, the impact of transition has been recorded in the opening reserves as at 1 April 2018 and the corresponding figures presented in these results have been restated/ reclassified.
- 2 The financial results for the nine months and quarter ended 31st December, 2018 under Ind AS have not been subjected to Limited Review by the statutory auditors of the Company. However, the management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of the Company's affairs.
- 3 The Group has availed relaxation in context of number of columns as prescribed under SEBI Circular No.CIR/CFD/FAC/62/2016 dated 05th July, 2016.
- 4 As required by paragraph 32 of Ind AS 101, net profit reconciliation between the figures reported under Previous GAAP and Ind AS is as under:

Particulars	Quarter ended 31st Dec, 2018	9 Months ended 31st Dec, 2018
Net Profit/ (Loss) after tax as reported under Previous GAAP	164,823	832,518
Adjustments increasing/(decreasing) net (Profit/ (Loss) after tax as reported under Previous GAAP:	-	-
Fair Value of financial assets at fair value through profit & loss	-	-
Deferred Tax on the above item	-	-
Net Profit/ (Loss) after tax as per Ind AS	164,823	832,518
Other Comprehensive Income	-	-
Total Comprehensive Income	164,823	832,518

- 5 The above results for the Quarter ended 31st December, 2019 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 13th February, 2020 and the statutory auditors of the Company have reviewed the financial results for the quarter and nine months ended 31st December, 2019.
- 6 The Company is engaged primarily in the business of financing and accordingly, there are no separate reportable segments as per Ind AS 108 dealing with Operating Segments.

For and on behalf of the Board
For Goldedge Estate and Investment Limited



Jagdish Chand Agarwal
(Chairman)

Place : New Delhi
Date:- 13.02.2020



Sanjay Dwivedi & Associates

(Chartered Accountants)

Independent Auditor's Review Report on the Quarterly Standalone Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
Goldedge Estates and Investments Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of **Goldedge Estates and Investments Limited** (the 'Company') for the quarter ended 31st December 2019 (the 'Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by SEBI from time to time.
2. The Statement, which is the responsibility of the Company's Management and approved by the Company'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 ('the Act') read with relevant rules issued thereunder 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 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. 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 the Standards on Auditing specified under Section 143(10) of the Act, 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.
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 the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, the SEBI Circular, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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.

For Sanjay Dwivedi and Associates
Chartered Accountants
FRN : 026343N



Sanjay Kumar Dwivedi
(Partner)
M.No. 525480
UDIN: 20525480AAAAAJ5267

Place: New Delhi
Date: 13th February 2020



Sanjay Dwivedi & Associates

(Chartered Accountants)

Independent Auditor's Review Report on the Quarterly Consolidated Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
Goldedge Estates and Investments Limited

1. We have reviewed the accompanying statement of consolidated unaudited financial results of **Goldedge Estates and Investments Limited** (the 'Company') and its associates for the quarter ended 31st December 2019 (the 'Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by SEBI from time to time.
2. The Statement, which is the responsibility of the Company's Management and approved by the Company'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 ('the Act') read with relevant rules issued thereunder 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 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. 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 the Standards on Auditing specified under Section 143(10) of the Act, 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.
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 the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, the SEBI Circular, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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. The consolidated unaudited financial results includes the interim financial results of Associate company (i.e. Cox Distillery Limited) which have not been reviewed by us. Financial Statements of associate company has been taken on the basis of provisional financial position as on 31.12.2019 duly certified by the management.
6. The consolidated unaudited financial results also includes the Associate share of Loss of Rs. 8,053/- and Rs. 21,363/- for the quarter and nine months ended December 31, 2019 respectively; and total comprehensive Profit of Rs. 86,562/- and Rs. 68,196/- for the quarter and nine months ended December 31, 2019 respectively, as considered in the statement, in respect of Associate.

For Sanjay Dwivedi and Associates
Chartered Accountants
ERN:026343N
CA. Sanjay Kumar Dwivedi
(Partner)
M.No. 525480
UDIN:20525480AAA18436

Place: New Delhi
Date: 13th February 2020