

# EMERGENT GLOBAL EDU AND SERVICES LIMITED

(formerly Emergent Energy and Services Limited)

CIN L80902DL1983PLC209722

Regd. Office: 8-B, 'Sagar', 6, Tilak Marg, New Delhi – 110 001;

Phones: (91) (11) 2378 2022, 2338 2592 ; Fax: (91) (11) 2378 2806, 23381914 ;

Email: [sotl@somanigroup.com](mailto:sotl@somanigroup.com); website: [www.eesl.in](http://www.eesl.in)

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February 9, 2018

FAX NOS: 022- 2272 3121  
2272 2037

Manager – Listing,  
Corporate Relationship Department  
Bombay Stock Exchange Limited,  
Floor 25, Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai –400 001

**Scrip Code: 506180**

**Sub: Compliance of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), 2015**

Dear Sir,

Further to our letter dated February 1, 2018, in compliance of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), 2015, we are enclosing herewith the following :-

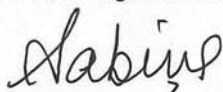
1. Unaudited financial results (Standalone and Consolidated) of the company for the quarter/nine months ended on 31.12.2017 duly approved by the Board of Directors at its meeting held today.
2. Limited Review Report (Standalone and Consolidated) by the Statutory Auditors of the Company for the quarter ended on 31.12.2017.

The results have been prepared in accordance and compliance with Indian Accounting Standards (INDAS) which are applicable to the Company w.e.f. Financial Year 2017-18.

The meeting of Board of Directors of the Company commenced at 1:10 pm and concluded at 2.30 pm.

Thanking You,

Yours Faithfully,  
For Emergent Global Edu and Services Limited

  
(Sabina Nagpal)  
Compliance Officer



Encl: a/a

**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT  
FOR THE QUARTER AND NINE MONTH ENDED 31st DECEMBER, 2017**

To,

The Board of Directors of  
**Emergent Global Edu and Service Limited**  
8B, Sagar Apartments  
6, Tilak Marg  
New Delhi - 110001

We have reviewed the accompanying statement of the standalone unaudited financial results of **Emergent Global Edu and Services Limited** ('the Company') for the quarter and nine month ended 31<sup>st</sup> December, 2017. These standalone quarterly financial results are the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to express an opinion on these standalone financial results based on our review.

We conducted our review of the financial Statement in accordance with the Standard on Review Engagements (SRE) 2400, *Engagements to Review Financial Statements* 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 results 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 that causes us to believe that the accompanying statement of unaudited standalone quarterly 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, read with circular no. CIR/CFD/FAC/62/2016 dated 5th July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Place : New Delhi  
Date : 09.02.2018

For Rajendra K. Goel & Co.  
Chartered Accountants  
FRN NO.- 001457N

  
R. K. Goel  
(Partner)  
M. No. 006154

**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT  
FOR THE QUARTER AND NINE MONTH ENDED 31st DECEMBER, 2017**

To,

The Board of Directors of  
**Emergent Global Edu and Service Limited**  
8B, Sagar Apartments  
6, Tilak Marg  
New Delhi - 110001

We have reviewed the accompanying statement of the consolidated unaudited financial results of **Emergent Global Edu and Services Limited** ("the Holding Company") and its Subsidiary (the Holding company and its subsidiary together referred to as "the group") for the quarter and nine month ended 31<sup>st</sup> December, 2017. These consolidated quarterly financial results are the responsibility of the Holding Company's Management and has been approved by the Board of Directors. Our responsibility is to express an opinion on these consolidated financial results based on our review.

We conducted our review of the financial Statement in accordance with the Standard on Review Engagements (SRE) 2400, *Engagements to Review Financial Statements* 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 results 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 that causes us to believe that the accompanying statement of unaudited consolidated quarterly 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, read with circular no. CIR/CFD/FAC/62/2016 dated 5th July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Place : New Delhi  
Date : 09.02.2018

For Rajendra K. Goel & Co.  
Chartered Accountants  
FRN No.- 001457N

  
R. K. Goel  
(Partner)  
M.No: 006154

**EMERGENT GLOBAL EDU AND SERVICES LIMITED**

(FORMERLY EMERGENT ENERGY AND SERVICES LIMITED)CIN L80902DL1983PLC209722

Regd. Office: 8-B, 'Sagar', 6, Tilak Marg, New Delhi – 110 001;  
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(Rs. in Lacs Except Number of Shares & EPS)

**Statement of Standalone & Consolidated Un-Audited Financial Results for the Quarter and Nine Month Ended 31st December 2017**

	Particulars	Standalone					Consolidated				
		Quarter Ended			Year to date for period ended		Quarter Ended			Year to date for period ended	
		31st Dec 2017	30th Sep. 2017	31st Dec 2016	31st Dec 2017	31st Dec 2016	31st Dec 2017	30th Sep. 2017	31st Dec 2016	31st Dec 2017	31st Dec 2016
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited
1	<b>INCOME FROM OPERATIONS</b>										
	(a) Revenue from Operations	-	-	-	-	-	-	-	-	0.70	1.48
	(b) Other Income	29.67	29.70	87.39	88.80	87.39	20.41	20.50	32.26	61.08	68.20
	<b>Total Income (a+b)</b>	<b>29.67</b>	<b>29.70</b>	<b>87.39</b>	<b>88.80</b>	<b>87.39</b>	<b>20.41</b>	<b>20.50</b>	<b>32.26</b>	<b>61.78</b>	<b>69.68</b>
2	<b>EXPENDITURE</b>										
	(a) Employees benefits expense	6.70	6.61	2.82	17.79	9.56	6.70	6.61	2.82	17.79	9.56
	(b) Finance Costs	10.30	10.31	30.80	30.81	30.80	0.01	0.01	0.01	0.04	0.05
	(c) Depreciation and amortization expenses	-	-	-	-	-	0.30	0.30	0.44	0.89	1.33
	(d) Other expenses										
	(i) Audit Fees	-	-	-	-	-	-	-	-	-	-
	(ii) Legal & Professional Fees	4.11	1.24	1.10	6.10	1.39	4.13	1.24	1.10	6.13	1.49
	(iii) Listing Fees	-	-	-	2.53	2.29	-	-	-	2.53	2.29
	(iv) Advertising & Publicity	0.06	-	0.11	0.16	0.25	0.06	-	0.11	0.16	0.25
	(v) Travelling & Conveyance Expenses	2.66	0.42	0.39	3.84	0.61	2.66	0.42	0.39	3.84	0.61
	(vi) Rent Expenses	0.15	0.20	0.17	0.51	0.57	0.15	0.20	0.17	0.51	0.57
	(vii) General Expenses	1.48	1.30	1.87	5.18	5.47	1.48	1.30	1.89	5.21	6.45
	<b>Total Expenses</b>	<b>25.46</b>	<b>20.08</b>	<b>37.26</b>	<b>66.92</b>	<b>50.94</b>	<b>15.49</b>	<b>10.08</b>	<b>6.93</b>	<b>37.10</b>	<b>22.60</b>
3	<b>Profit/Loss for the period before Exceptional Items and Tax (1-2)</b>	<b>4.21</b>	<b>9.62</b>	<b>50.13</b>	<b>21.88</b>	<b>36.45</b>	<b>4.92</b>	<b>10.42</b>	<b>25.33</b>	<b>24.68</b>	<b>47.08</b>
4	<b>Exceptional Items</b>	-	-	-	-	-	-	-	-	-	-
5	<b>Net Profit/Loss for the period Before Tax (3-4)</b>	<b>4.21</b>	<b>9.62</b>	<b>50.13</b>	<b>21.88</b>	<b>36.45</b>	<b>4.92</b>	<b>10.42</b>	<b>25.33</b>	<b>24.68</b>	<b>47.08</b>
6	<b>Tax Expense</b>										
	Current Tax	1.17	3.35	-	7.04	-	1.17	3.35	-	7.04	-
	Deferred Tax	0.38	0.03	0.38	0.39	0.31	0.13	(1.91)	0.38	1.55	0.31
7	<b>Profit (+)/Loss(-) for the Period from Continuing Operations (5-6)</b>	<b>2.66</b>	<b>6.24</b>	<b>49.75</b>	<b>14.45</b>	<b>36.14</b>	<b>3.62</b>	<b>8.98</b>	<b>24.95</b>	<b>16.09</b>	<b>46.77</b>
8	<b>Profit (+)/Loss(-) for the Period from Discontinuing Operations</b>	-	-	-	-	-	-	-	-	-	-
9	<b>Tax Expense of Discontinuing Operations</b>	-	-	-	-	-	-	-	-	-	-
10	<b>Profit (+)/Loss(-) for the Period from Discontinuing Operations (After Tax ) (8-9)</b>	-	-	-	-	-	-	-	-	-	-
11	<b>Net Profit(+)/Loss(-) for the Period (7+10)</b>	<b>2.66</b>	<b>6.24</b>	<b>49.75</b>	<b>14.45</b>	<b>36.14</b>	<b>3.62</b>	<b>8.98</b>	<b>24.95</b>	<b>16.09</b>	<b>46.77</b>
12	<b>Other Comprehensive Income (OCI)</b>										
	a. Items that will not be reclassified to profit or loss	(0.17)	(0.29)	(0.04)	(0.51)	(0.13)	(0.17)	(0.29)	(0.04)	(0.51)	(0.13)
	b. Income tax relating to Items that will not be reclassified to Profit & Loss	0.04	0.07	0.01	0.12	0.04	0.04	0.07	0.01	0.12	0.04
	c. Items that will be reclassified to profit or loss	1.17	1.68	-	6.10	-	1.17	1.68	-	6.10	-
	d. Income tax relating to Items that will be reclassified to Profit & Loss	(0.25)	(0.17)	-	(0.63)	-	(0.25)	(0.17)	-	(0.63)	-
	<b>Total Other Comprehensive Income (OCI) (Net of Tax)</b>	<b>0.79</b>	<b>1.29</b>	<b>(0.03)</b>	<b>5.08</b>	<b>(0.09)</b>	<b>0.79</b>	<b>1.29</b>	<b>(0.03)</b>	<b>5.08</b>	<b>(0.09)</b>
13	<b>Total Comprehensive Income for the period (11+12)</b>	<b>3.45</b>	<b>7.53</b>	<b>49.72</b>	<b>19.53</b>	<b>36.05</b>	<b>4.41</b>	<b>10.27</b>	<b>24.92</b>	<b>21.17</b>	<b>46.68</b>
14	<b>Paid Up Equity Share Capital (Face Value Rs.10/- Per Share)</b>	<b>456.90</b>	<b>456.90</b>	<b>456.90</b>	<b>456.90</b>	<b>456.90</b>	<b>456.90</b>	<b>456.90</b>	<b>456.90</b>	<b>456.90</b>	<b>456.90</b>
15	<b>Earning Per Share (Before Extraordinary Items) (Not Annualised)</b>										
	(A) Basic	0.08	0.16	1.09	0.43	0.79	0.10	0.22	0.55	0.46	1.02
	(B) Diluted	0.08	0.16	1.09	0.43	0.79	0.10	0.22	0.55	0.46	1.02
16	<b>Earning Per Share (After Extraordinary Items) (Not Annualised)</b>										
	(A) Basic	0.08	0.16	1.09	0.43	0.79	0.10	0.22	0.55	0.46	1.02
	(B) Diluted	0.08	0.16	1.09	0.43	0.79	0.10	0.22	0.55	0.46	1.02





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**Notes**

- 1** Disclosure of Net Sales or Income, Expenditure and net profit or loss after tax figures after Change of Name from Emergent Energy and Services Limited to Emergent Global Edu and Services Ltd :

Particulars	(Rs. in Lacs)									
	Standalone					Consolidated				
	Quarter Ended			Year to date for period ended		Quarter Ended			Year to date for period ended	
	31st Dec 2017	30th Sep. 2017	31st Dec 2016	31st Dec 2017	31st Dec 2016	31st Dec 2017	30th Sep. 2017	31st Dec 2016	31st Dec 2017	31st Dec 2016
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited
Total Income	29.67	29.70	87.39	88.80	87.39	20.41	20.50	32.26	61.78	69.68
Total Expenditure	25.46	20.08	37.26	66.92	50.94	15.49	10.08	6.93	37.10	22.60
Net Profit or Loss after Tax	2.66	6.24	49.75	14.45	36.14	3.62	8.98	24.95	16.09	46.77

- 2** The above results were reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on 09.02.2018. These Financial Results have been reviewed by the Statutory Auditor of the Company.

- 3** The Company is engaged merely in single segment. Hence the Segment-wise reporting is not applicable.

- 4** The Company has adopted Indian Accounting Standard ("Ind AS") notified by the Ministry of Corporate Affairs with effect from April 01, 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 thereunder. The date of transition is April 01, 2016. The impact of transition has been accounted for in opening reserves and the comparative period results has been restated accordingly.

- 5** The Format for an audited quarterly results as prescribed in SEBI's circular CIR/CFD/15/2015 dated 30th November, 2015 has been modified to comply with the requirement of SEBI's circular dated 5th July, 2016, Ind AS and Schedule III (Division II) to the Companies ACT, 2013, which are applicable to companies that are required to comply with IND AS.

- 6** The statement does not include Ind AS compliant financial results for previous year ended March 31, 2017, as the same is not mandatory as per SEBI's circular dated July 5, 2016.

- 7** The Reconciliation of net profit reported in accordance with Indian GAAP to total comprehensive Income in accordance with Ind AS for the quarter & year to date for period ended 31, Dec, 2016 is given below.

Particulars	(Rs. in Lacs)			
	Quarter Ended 31.12.2016		Year to date for period ended 31.12.2016	
	Standalone	Consolidated	Standalone	Consolidated
Net Profit / (Loss) as per Indian GAAP	57.28	25.43	43.79	47.37
Add/(Less) :- Adjustment due to Implementation of Ind AS				
Fair Valuation of Employees Benefits Gratuity	(0.10)	(0.10)	(0.29)	(0.29)
Fair Valuation of Financial Assets	(7.05)	-	(7.05)	-
Deferred Tax	(0.38)	(0.38)	(0.31)	(0.31)
Net Profit under Ind AS	49.75	24.95	36.14	46.77
Other Comprehensive Income/(Expenses) (net of tax)				
Actuarial Loss on Employee Benefits Gratuity	(0.04)	(0.04)	(0.13)	(0.13)
Deferred Tax	0.01	0.01	0.04	0.04
Total Comprehensive Income under Ind AS	49.72	24.92	36.05	46.68

- 8** Previous period figures have been reclassified/regrouped wherever necessary to make them comparable with current period figures.

**FOR RAJENDRA K. GOEL & CO.**

**CHARTERED ACCOUNTANTS**

**FRN NO. 001457N**

**BY ORDER OF THE BOARD**

**FOR EMERGENT GLOBAL EDU & SERVICES LIMITED**

**R.K GOEL**

**PARTNER**

**M.NO. 006154**

**PLACE :- NEW DELHI**

**DATE :- 09.02.2018**



*R.C. Khanduri*

**R.C. KHANDURI**

**(DIRECTOR)**

**DIN : 03048392**