

Rajendra K. Goel & Co.

CHARTERED ACCOUNTANTS

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J-288, GROUND FLOOR,
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**Independent Auditor's Limited Review Report on Quarterly and Year to Date
Unaudited Standalone Financial Results**

To,

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

1. We have reviewed the accompanying statement of the standalone unaudited financial results ('the Statement') of **Emergent Global Edu and Services Limited** ('the Company') for the quarter ended 31st December, 2019 and year to date from 1st April 2019 to 31st December 2019. These standalone 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.
2. 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 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.
3. 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 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.



Place : New Delhi

Date : 13.02.2020

UDIN: 20093031AAAAAP6312

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

R. K. Goel
(Partner)

M. No. 006154

Rajendra K. Goel & Co.

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**Independent Auditor's Limited Review Report on Quarterly and Year to Date
Unaudited Consolidated Financial Results**

To,

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

1. We have reviewed the accompanying statement of the consolidated unaudited financial results of **Emergent Global Edu and Services Limited** ("the Parent") and its Subsidiary (the parent and its subsidiary together referred to as "the group"), and its share of the net profit / (loss) after tax for the quarter ended 31st December, 2019 and year to date from 1st April 2019 to 31st Decemeber 2019, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. These consolidated financial results are 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, read with relevant rules issued thereunder ("Ind AS") 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. The Statement includes the results of Subsidiary Company: M/s Indo Education Private Limited.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the other auditor referred to in paragraph 4 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 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.

6. We did not review the financial results of subsidiary (M/s Indo Education Private Limited) included in the consolidated unaudited financial results, whose financial result reflect, total revenue of Rs. 2.31 lacs & Rs 4.80 lacs, net profit/(loss) after tax of Rs. (0.89) lacs & Rs. (4.50 lacs) & total comprehensive income / (loss) of Rs. (0.89) lacs & Rs. (4.50 Lacs) for the quarter ended 31st December, 2019 & for the period 01st April 2019 to 31st December 2019 respectively. This financial results have been reviewed by other auditors whose report has been furnished to us by the Management and our conclusion on the financial results to the extent they have been derived from such financial results is based solely on the report of such other auditor, in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.



Place: New Delhi

Date: 13.02.2020

UDIN: 26093031AAAAAQ3748

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;
Phones: (91) (11) 2378 2022, 2338 2592; Fax: (91) (11) 2378 2806, 23381914;
Email: sotl@somanigroup.com; website:www.eesi.in

Statement of Standalone & Consolidated Un-Audited Financial Results for the Quarter and Nine Month Ended 31st December 2019

(Rs. in Lacs Except Number of Shares & EPS)

	Particulars	Standalone									Consolidated					
		Quarter Ended			Year to date for period ended			Year Ended			Quarter Ended			Year to date for period ended		
		31st Dec 2019	30th Sep 2019	31st Dec 2018	31st Dec 2019	31st Dec 2018	31st Mar. 2019	31st Dec 2019	30th Sep 2019	31st Dec 2018	31st Dec 2019	30th Sep 2019	31st Dec 2018	31st Dec 2019	31st Dec 2018	31st Mar. 2019
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	INCOME FROM OPERATIONS															
	(a) Revenue from Operations	1,560.05	7,660.48	192.25	12,463.34	192.25	9,264.24	1,560.05	7,660.48	192.25	12,463.34	192.25	9,264.24	1,560.05	7,660.48	192.25
	(b) Other Income	26.47	(31.28)	135.44	104.16	200.13	426.52	24.38	(34.42)	28.61	95.81	94.61	283.92	26.47	(31.28)	135.44
	Total Income (a+b)	1,586.52	7,629.20	327.69	12,567.50	392.38	9,690.76	1,584.43	7,626.06	220.86	12,559.15	286.86	9,548.16	1,586.52	7,629.20	327.69
2	EXPENDITURE															
	(a) Purchases of stock-in-trade	367.68	7,261.38	9,644.76	11,325.13	9,644.76	10,342.09	367.68	7,261.38	9,644.76	11,325.13	9,644.76	10,342.09	367.68	7,261.38	9,644.76
	(b) Changes in inventories of finished goods, Stock in Trade & Work in progress	1,187.41	295.57	(9,456.03)	1,051.59	(9,456.03)	(1,051.59)	1,187.41	295.57	(9,456.03)	1,051.59	(9,456.03)	(1,051.59)	1,187.41	295.57	(9,456.03)
	(c) Employees benefits expense	16.32	16.86	13.13	48.51	29.08	57.71	16.32	16.86	13.13	48.51	29.08	57.71	16.32	16.86	13.13
	(d) Finance Costs	1.86	1.84	46.26	7.23	66.91	158.17	0.78	0.76	0.01	4.01	0.17	7.54	1.86	1.84	46.26
	(e) Depreciation and amortization expenses	0.33	0.08	0.02	0.44	0.03	0.06	0.48	0.23	0.23	0.90	0.67	0.91	0.33	0.08	0.02
	(f) Other expenses	3.76	26.81	10.17	47.23	23.38	41.92	3.79	27.17	10.24	47.68	23.47	97.19	3.76	26.81	10.17
	Total Expenses	1,577.36	7,602.54	258.31	12,480.13	308.13	9,548.36	1,576.46	7,601.97	212.34	12,477.82	242.12	9,453.85	1,577.36	7,602.54	258.31
3	Profit/Loss for the period before Exceptional Items and Tax (1-2)	9.16	26.66	69.38	87.37	84.25	142.40	7.97	24.09	8.52	81.33	44.74	94.31	9.16	26.66	69.38
4	Exceptional Items	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Net Profit/Loss for the period Before Tax (3-4)	9.16	26.66	69.38	87.37	84.25	142.40	7.97	24.09	8.52	81.33	44.74	94.31	9.16	26.66	69.38
6	Tax Expense															
	Current Tax	2.49	5.51	1.13	23.03	5.53	38.11	2.49	5.51	1.60	23.03	8.12	38.11	2.49	5.51	1.13
	MAT Credit Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Earlier Year Tax	-	-	-	-	-	-	-	-	(0.47)	-	(2.58)	-	-	-	-
	Deferred Tax	0.89	0.04	0.44	0.90	0.28	(1.22)	3.52	-	3.53	-	-	-	0.89	0.04	0.44
	Total Tax Expenses	3.38	5.55	1.57	23.93	5.81	36.89	0.59	(4.14)	1.08	(4.17)	5.88	3.91	3.38	5.55	1.57
7	Profit (+)/Loss(-) for the Period from Continuing Operations (5-6)	5.78	21.11	67.81	63.44	78.44	105.51	4.89	19.20	6.31	58.94	33.32	52.29	5.78	21.11	67.81
8	Profit (+)/Loss(-) for the Period from Discontinuing Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Tax Expense of Discontinuing Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Profit (+)/Loss(-) for the Period from Discontinuing Operations (After Tax) (8-9)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Net Profit(+)/Loss(-) for the Period (7+10)	5.78	21.11	67.81	63.44	78.44	105.51	4.89	19.20	6.31	58.94	33.32	52.29	5.78	21.11	67.81
12	Other Comprehensive Income (OCI)															
	a. Items that will not be reclassified to profit or loss	(0.07)	(0.07)	(0.06)	(0.20)	(0.19)	(0.24)	(0.07)	(0.07)	(0.06)	(0.20)	(0.19)	(0.24)	(0.07)	(0.07)	(0.06)
	b. Income tax relating to items that will not be reclassified to Profit & Loss	0.02	0.02	0.01	0.09	0.05	0.07	0.02	0.02	0.01	0.09	0.05	0.07	0.02	0.02	0.01
	c. Items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	d. Income tax relating to items that will be reclassified to Profit & Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Other Comprehensive Income (OCI) (Net of Tax)	(0.05)	(0.05)	(0.05)	(0.11)	(0.14)	(0.17)	(0.05)	(0.05)	(0.05)	(0.11)	(0.14)	(0.17)	(0.05)	(0.05)	(0.05)
13	Total Comprehensive Income for the period (11+12)	5.73	21.06	67.76	63.33	78.30	105.34	4.84	19.15	6.26	58.83	33.18	52.12	5.73	21.06	67.76
14	Paid Up Equity Share Capital (Face Value Rs.10/- Per Share)	456.90	456.90	456.90	456.90	456.90	456.90	456.90	456.90	456.90	456.90	456.90	456.90	456.90	456.90	456.90
15	Other Equity excluding Revaluation Reserves, as per Balance Sheet of Previous Accounting Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Earning Per Share (Before Extraordinary Items) (Not Annualised)															
	(A) Basic	0.13	0.46	1.48	1.39	1.72	2.31	0.11	0.42	0.14	1.29	0.73	1.14	0.13	0.46	1.48
	(B) Diluted	0.13	0.46	1.48	1.39	1.72	2.31	0.11	0.42	0.14	1.29	0.73	1.14	0.13	0.46	1.48
17	Earning Per Share (After Extraordinary Items) (Not Annualised)															
	(A) Basic	0.13	0.46	1.48	1.39	1.72	2.31	0.11	0.42	0.14	1.29	0.73	1.14	0.13	0.46	1.48
	(B) Diluted	0.13	0.46	1.48	1.39	1.72	2.31	0.11	0.42	0.14	1.29	0.73	1.14	0.13	0.46	1.48



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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		Year Ended	Quarter Ended			Year to date for period ended		Year Ended
	31st Dec 2019	30th Sep 2019	31st Dec 2018	31st Dec 2019	31st Dec 2018	31st Mar. 2019	31st Dec 2019	30th Sep 2019	31st Dec 2018	31st Dec 2019	31st Dec 2018	31st Mar. 2019
Total Income	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
Total Expenditure	1,586.52	7,629.20	327.69	12,567.50	392.38	9,690.76	1,584.43	7,626.06	220.86	12,559.15	286.86	9,548.16
Net Profit or Loss after Tax	1,577.36	7,602.54	258.31	12,480.13	308.13	9,548.36	1,576.46	7,601.97	212.34	12,477.82	242.12	9,453.85
	5.78	21.11	67.81	63.44	78.44	105.51	4.89	19.20	6.31	58.94	33.32	52.29

- 2 The above results were reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on 13.02.2020. 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 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

R.K. GOEL
 PARTNER
 M.NO. 006154
 PLACE :- NEW DELHI
 DATE :- 13.02.2020



BY ORDER OF THE BOARD
 FOR EMERGENT GLOBAL EDU & SERVICES LIMITED

R.C. KHANDURI
 (DIRECTOR)
 DIN : 03048392