

# EMERGENT INDUSTRIAL SOLUTIONS LIMITED

(formerly Emergent Global Edu 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); [cs@somanigroup.com](mailto:cs@somanigroup.com); Website: [www.eesl.in](http://www.eesl.in)

**February 13, 2026**

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

**Mumbai –400 001**

**Scrip Code: 506180**

**Sub: Outcome of the Board Meeting – Approval of Un-Audited Consolidated and Standalone Financial Results for the quarter ended December 31, 2025**

Dear Sir/Madam,

Further to our letter dated February 12, 2026 pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI LODR”), wherein we had uploaded Un-Audited Standalone and Consolidated Financial Results for the quarter and nine months ended December 31, 2025 without UDIN on the limited review reports due to technical glitches faced by the Statutory Auditors while generating the UDIN on the [UDIN.icai.org](http://UDIN.icai.org) portal. Now the UDIN has been generated, hence we are re-filing the same Financial Results with UDIN on the limited review reports.

Kindly take the same on records.

Thanking You,

Yours Faithfully,  
For Emergent Industrial Solutions Limited

(Sabina Nagpal)  
Compliance Officer

Encl: a/a

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February 12, 2026

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

Mumbai –400 001

**Scrip Code: 506180**

**Sub: Outcome of the Board Meeting – Approval of Un-Audited Consolidated and Standalone Financial Results for the quarter ended December 31, 2025**

Dear Sir/Madam,

Further to our letter dated February 3, 2026 and pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR"), we wish to inform you that the Board of Directors of the Company at its meeting held today has inter-alia considered and approved the following:

**1. Financial Results**

The Board of Directors has approved the Un-Audited Standalone and Consolidated Financial Results of the Company for the quarter and nine months ended December 31, 2025.

Pursuant to Regulation 33 of SEBI LODR, we are enclosing herewith:

- a) Un-Audited Standalone and Consolidated Financial Results for the quarter and nine months ended December 31, 2025;
- b) Limited Review Report (Standalone and Consolidated) issued by the Statutory Auditors of the Company.

The aforesaid results are also being made available on the website of the Company.

Please be advised that our Statutory Auditors are currently unable to generate the UDIN due to a technical error on the [UDIN.icai.org](http://UDIN.icai.org) portal. Consequently, the UDIN could not be included in the limited review report. We assure you that we will re-upload the results with the UDIN as soon as the same is received from our Statutory Auditors.

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### 2. Postal Ballot

The Board has approved the draft Postal Ballot Notice for seeking approval of the shareholders for the matters as set out therein.

The meeting of Board of Directors of the Company commenced at 4:30 pm and concluded at 6:30 pm.

Kindly take the same on records.

Thanking You,

Yours Faithfully,  
For Emergent Industrial Solutions Limited

SABINA  
NAGPAL

Digitally signed by  
SABINA NAGPAL  
Date: 2026.02.12  
18:54:28 +05'30'

(Sabina Nagpal)  
Compliance Officer

Encl: a/a



**O P BAGLA & CO LLP**  
CHARTERED ACCOUNTANTS

Regd. Office :  
501, 5th Floor,  
B-225, Okhla Indl. Area, Phase - 1,  
New Delhi - 110020  
Ph.: 011-47011850, 51, 52, 53  
E-Mail : admin@opbco.in  
Website : www.opbco.in

**INDEPENDENT AUDITOR'S REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS & DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS EMENDED)**

**TO BOARD OF DIRECTORS OF  
EMERGENT INDUSTRIAL SOLUTIONS LTD.**

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **EMERGENT INDUSTRIAL SOLUTIONS LTD.** ("the Company") for the quarter and nine months ended 31<sup>st</sup> December 2025 ("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.

This Statement, which is the responsibility of the Company's management and approved by the Board of Directors at their meeting held on February 12<sup>th</sup> 2026, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under section 133 of the Companies Act, 2013 as amended, 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.

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 statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and 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.

Based on our review of the Statement conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards 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 & Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

PLACE : NEW DELHI  
DATED : 12<sup>th</sup> February, 2026

UDIN : 26091895BVSREN2965



For O P BAGLA & CO LLP  
CHARTERED ACCOUNTANTS  
Firm Regn No. 000018N/N500091

(ATUL BAGLA)  
PARTNER  
M No. 91885



**OP BAGLA & CO LLP**  
CHARTERED ACCOUNTANTS

Regd. Office :  
501, 5th Floor,  
B-225, Okhla Indl. Area, Phase - 1,  
New Delhi - 110020  
Ph.: 011-47011850, 51, 52, 53  
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Website : www.opbco.in

**INDEPENDENT AUDITOR'S REVIEW REPORT ON UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS & DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS EMENDED)**

**TO  
BOARD OF DIRECTORS OF  
EMERGENT INDUSTRIAL SOLUTIONS LTD.**

We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **EMERGENT INDUSTRIAL SOLUTIONS LTD.** ("the Company"), and its subsidiary company (the Parent and its subsidiary together referred to as "the Group"), for the quarter and nine months ended 31<sup>st</sup> December 2025 ("the Statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

This Statement, which is the responsibility of the Company's management and approved by the Board of Directors at their meeting held on 12<sup>th</sup> February 2026, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standards 34 "Interim Financial Reporting" (Ind AS 34), as prescribed under section 133 of the Companies Act, 2013 as amended, read with the 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.

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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and 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 did not review the financial results of **INDO EDUCATION PRIVATE LTD.** (subsidiary) included in the Statement whose financial information reflects total revenue of 0.19 lacs and Rs 0.82 lacs, total net loss after tax of Rs. 2.68 lacs and Rs 8.06 lacs, total comprehensive loss of Rs. 2.68 lacs and Rs 8.06 lacs, for the quarter and nine months ended on 31<sup>st</sup> December 2025, respectively as considered in the Statement. These financial results have also not been reviewed by the subsidiary's auditor and have been furnished to us by the Company's management. Our conclusion on the Statement, and our report in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), read with SEBI Circular, in so far as it relates to the aforesaid subsidiary, is based solely on such un-reviewed management approved interim financial information. According to the information and explanations given to us by the management, this interim financial information is not material to the Group.





**O P BAGLA & CO LLP**  
CHARTERED ACCOUNTANTS

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Website : www.opbco.in

Our conclusion on the accompanying statement is not modified in respect of the matter set out in above paragraph.

Based on our review of the Statement conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards 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 & Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For O P BAGLA & CO LLP  
CHARTERED ACCOUNTANTS  
Firm Regn No. 000018N/N500091

PLACE : NEW DELHI  
DATED : 12<sup>th</sup> February, 2026

UDIN : 26091885MBLUKH4625



  
(ATUL BAGLA)  
PARTNER  
M No. 91885

**EMERGENT INDUSTRIAL SOLUTIONS LIMITED**

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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 Dec. 2025**

Particulars	Standalone						Consolidated					
	Quarter Ended			Year to Date Period Ended		Year Ended	Quarter Ended			Year to Date Period Ended		Year Ended
	31st Dec. 2025	30th Sep 2025	31st Dec. 2024	31st Dec. 2025	31st Dec. 2024	31st Mar 2025	31st Dec. 2025	30th Sep 2025	31st Dec. 2024	31st Dec. 2025	31st Dec. 2024	31st Mar 2025
	Un- Audited	Un- Audited	Un- Audited	Un- Audited	Un- Audited	Audited	Un- Audited	Un- Audited	Un- Audited	Un- Audited	Un- Audited	Audited
<b>1 INCOME FROM OPERATIONS</b>												
(a) Revenue from Operations	7,467.28	12,286.28	11,049.53	25,088.20	74,968.37	79,674.15	7,467.28	12,286.28	11,049.53	25,088.20	74,968.37	79,674.15
(b) Other Income	95.58	41.92	19.00	220.46	194.72	203.48	92.34	38.85	11.48	211.06	181.25	191.62
<b>Total Income (a+b)</b>	<b>7,562.86</b>	<b>12,328.20</b>	<b>11,068.53</b>	<b>25,308.66</b>	<b>75,163.09</b>	<b>79,877.63</b>	<b>7,559.62</b>	<b>12,325.13</b>	<b>11,061.01</b>	<b>25,299.26</b>	<b>75,149.62</b>	<b>79,865.77</b>
<b>2 EXPENDITURE</b>												
(a) Purchases of stock-in-trade	8,479.56	9,919.86	1,574.18	24,268.25	68,030.67	74,388.50	8,479.56	9,919.86	1,574.18	24,268.25	68,030.67	74,388.50
(b) Changes in inventories of finished goods, Stock in Trade & Work in progress	(1,117.66)	2,211.69	9,373.39	462.08	4,272.52	2,692.78	(1,117.66)	2,211.69	9,373.39	462.08	4,272.52	2,692.78
(c) Employees benefits expense	82.64	76.09	96.97	245.15	261.10	355.12	82.64	76.09	96.97	245.15	261.10	355.12
(d) Finance Costs	0.21	0.17	0.15	0.46	436.94	436.99	0.22	0.17	0.15	0.47	436.95	437.00
(e) Depreciation and amortization expenses	4.07	4.50	2.60	13.69	5.91	10.78	4.07	4.50	2.68	13.69	6.06	10.93
(f) Other expenses	148.15	139.60	56.93	315.01	1,481.53	1,460.37	148.15	139.71	56.94	315.27	1,481.81	1,461.01
<b>Total Expenses</b>	<b>7,596.97</b>	<b>12,351.91</b>	<b>11,104.22</b>	<b>25,304.63</b>	<b>74,488.67</b>	<b>79,344.54</b>	<b>7,596.98</b>	<b>12,352.02</b>	<b>11,104.31</b>	<b>25,304.91</b>	<b>74,489.11</b>	<b>79,345.34</b>
<b>3 Profit / (Loss) for the period before Exceptional Items and Tax (1-2)</b>	<b>(34.11)</b>	<b>(23.71)</b>	<b>(35.69)</b>	<b>4.02</b>	<b>674.42</b>	<b>533.09</b>	<b>(37.36)</b>	<b>(26.89)</b>	<b>(43.30)</b>	<b>(5.65)</b>	<b>660.51</b>	<b>520.43</b>
<b>4 Exceptional Items</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>5 Net Profit / (Loss) for the period Before Tax (3-4)</b>	<b>(34.11)</b>	<b>(23.71)</b>	<b>(35.69)</b>	<b>4.02</b>	<b>674.42</b>	<b>533.09</b>	<b>(37.36)</b>	<b>(26.89)</b>	<b>(43.30)</b>	<b>(5.65)</b>	<b>660.51</b>	<b>520.43</b>
<b>6 Tax Expense</b>												
Current Tax	(2.91)	(5.29)	(8.88)	8.22	169.04	135.17	(2.91)	(5.29)	(8.88)	8.22	169.04	135.17
MAT Credit Entitlement	-	-	-	-	-	-	-	-	-	-	-	-
Earlier Year Tax	-	-	-	-	-	3.03	-	-	-	-	-	3.03
Deferred Tax	(4.30)	(0.98)	(0.76)	(6.42)	(0.69)	(1.83)	(4.84)	(1.50)	(1.28)	(8.01)	6.14	4.53
<b>Total Tax Expenses</b>	<b>(7.21)</b>	<b>(6.27)</b>	<b>(9.64)</b>	<b>1.80</b>	<b>168.35</b>	<b>136.37</b>	<b>(7.75)</b>	<b>(6.79)</b>	<b>(10.16)</b>	<b>0.21</b>	<b>175.18</b>	<b>142.73</b>
<b>7 Profit / (Loss) for the Period from Continuing Operations (5-6)</b>	<b>(26.90)</b>	<b>(17.44)</b>	<b>(26.05)</b>	<b>2.22</b>	<b>506.07</b>	<b>396.72</b>	<b>(29.61)</b>	<b>(20.10)</b>	<b>(33.14)</b>	<b>(5.86)</b>	<b>485.33</b>	<b>377.70</b>
<b>8 Profit / (Loss) for the Period from Discontinuing Operations</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>9 Tax Expense of Discontinuing Operations</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>10 Profit / (Loss) for the Period from Discontinuing Operations (After Tax) (8-9)</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>11 Net Profit / (Loss) for the Period (7+10)</b>	<b>(26.90)</b>	<b>(17.44)</b>	<b>(26.05)</b>	<b>2.22</b>	<b>506.07</b>	<b>396.72</b>	<b>(29.61)</b>	<b>(20.10)</b>	<b>(33.14)</b>	<b>(5.86)</b>	<b>485.33</b>	<b>377.70</b>
<b>12 Other Comprehensive Income (OCI)</b>												
a. Items that will not be reclassified to profit or loss	3.23	-	-	3.23	-	(0.80)	3.23	-	-	3.23	-	(0.80)
b. Income tax relating to Items that will not be reclassified to Profit & Loss	(0.81)	-	-	(0.81)	-	0.20	(0.81)	-	-	(0.81)	-	0.20
c. Items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-
d. Income tax relating to Items that will be reclassified to Profit & Loss	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other Comprehensive Income (OCI) (Net of Tax)</b>	<b>2.42</b>	<b>-</b>	<b>-</b>	<b>2.42</b>	<b>-</b>	<b>(0.60)</b>	<b>2.42</b>	<b>-</b>	<b>-</b>	<b>2.42</b>	<b>-</b>	<b>(0.60)</b>
<b>13 Total Comprehensive Income for the period (11+12)</b>	<b>(24.48)</b>	<b>(17.44)</b>	<b>(26.05)</b>	<b>4.64</b>	<b>506.07</b>	<b>396.12</b>	<b>(27.19)</b>	<b>(20.10)</b>	<b>(33.14)</b>	<b>(3.44)</b>	<b>485.33</b>	<b>377.10</b>
<b>14 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>	<b>456.90</b>	<b>456.90</b>
<b>15 Other Equity excluding Revaluation Reserves, as per Balance Sheet</b>	-	-	-	-	-	2,509.92	-	-	-	-	-	2,320.23
<b>16 Earning Per Share (Before Extraordinary Items) (Not Annualised)</b>												
(A) Basic	(0.59)	(0.38)	(0.57)	0.05	11.08	8.68	(0.65)	(0.44)	(0.73)	(0.13)	10.62	8.27
(B) Diluted	(0.59)	(0.38)	(0.57)	0.05	11.08	8.68	(0.65)	(0.44)	(0.73)	(0.13)	10.62	8.27
<b>17 Earning Per Share (After Extraordinary Items) (Not Annualised)</b>												
(A) Basic	(0.59)	(0.38)	(0.57)	0.05	11.08	8.68	(0.65)	(0.44)	(0.73)	(0.13)	10.62	8.27
(B) Diluted	(0.59)	(0.38)	(0.57)	0.05	11.08	8.68	(0.65)	(0.44)	(0.73)	(0.13)	10.62	8.27

- The above results were reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on 12.02.2026. These Financial Results have been reviewed by the Statutory Auditor of the Company.
- The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four labour codes, collectively referred to as the New Labour Codes. The New Labour Codes have been made effective from November 21, 2025. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The incremental impact of these changes, assessed by the Company, on the basis of the information available, is not material and has been recognised in the financial results of the Company for the quarter and nine months ended December 31, 2025. Once Central/ State Rules are notified by the Government on all aspects of the Codes, the Company will re-evaluate impact, if any, on the measurement of employee benefits and would provide appropriate accounting treatment.
- During the quarter, a borrower to whom the Company had extended an Inter Corporate Deposit has defaulted in repayment of interest and principal. The Company is actively pursuing recovery of the outstanding amounts and has issued a notice of default to the Borrower.
- The Company is engaged merely in single segment. Hence the Segment-wise reporting is not applicable.
- Previous period figures have been reclassified/regrouped wherever necessary to make them comparable with current period figures.

FOR O P BAGLA & CO LLP  
 CHARTERED ACCOUNTANTS  
 FRN NO. 000018N/N500091

  
**ATUL BAGLA**  
 PARTNER  
 M.NO. 91885  
 PLACE :- NEW DELHI  
 DATE :- 12.02.2026



BY ORDER OF THE BOARD  
 FOR EMERGENT INDUSTRIAL SOLUTIONS LIMITED

  
**SHOBHA SAHNI**  
 (CHAIRPERSON)  
 DIN : 07478373