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; cs@somanigroup.com; Website:www.eesl.in

August 14, 2025

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

Mumbai -400 001

Scrip Code: 506180

<u>Sub: Outcome of the Board Meeting – Approval of Un-Audited Consolidated and Standalone Financial Results for the quarter ended June 30, 2025</u>

Dear Sir,

Further to our letter dated August 6, 2025, 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 ended on 30.6.2025 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 30.06.2025.

The meeting of Board of Directors of the Company commenced at 12:30 pm and concluded at 1:45 pm.

Thanking You,

Yours Faithfully, For Emergent Industrial Solutions Limited

(Sabina Nagpal) Compliance Officer

Encl: a/a



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 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 ended 30th June 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 14th August 2025, 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 0.29 lacs, total net loss after tax of Rs. 2.7 lacs, total comprehensive loss of Rs. 2.7 lacs, for the quarter ended on 30th June 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.





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

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: 14th August, 2025

UDIN: 25091885 BMLCOM2693

(ATUL BAGLA) PARTNER M No. 91885



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 ended 30^{th} June 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 August 14th 2025, 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.

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

PLACE: NEW DELHI

DATED: 14th August, 2025

UDIN: 2509 1885 BMLCON5048

(ATUL BAGLA)
PARTNER
M No. 91885

EMERGENT INDUSTRIAL SOLUTIONS LIMITED

CIN L80902DL1983PLC209722

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

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

Email: cs@somanigroup.com; website:www.eesl.in

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

Statement of Standalone & Consolidated Un-Audited Financial Results for the Quarter Ended 30th June 2025

		Standalone Consolidated							
	Particulars	Quarter Ended			Year Ended	nded Quarter Ended			Year Ended
-		30th June 2025	31st Mar 2025	30th June 2024	31st Mar 2025	30th June 2025	31st Mar 2025		31st Mar 2025
1 IN	NCOME FROM OPERATIONS	Un-Audited	Un- Audited	Un-Audited	Audited	Un-Audited	Un- Audited	Un-Audited	Audited
	a) Revenue from Operations	5,334.64	4,705.78	58,915.54	70 674 45	E 224 C4	4 705 70	50.045.54	70.074.45
	b) Other Income	82.96	51.20	43.00	79,674.15 203.48	5,334.64	4,705.78	58,915.54	79,674.15
-	otal Income (a+b)	5,417.60	4,756.98	58,958.54	79,877.63	79.87	52.81	40.06	191.62
	XPENDITURE	5,417.60	4,750.50	30,930.54	19,011.63	5,414.51	4,758.59	58,955.60	79,865.77
- 1	a) Purchases of stock-in-trade	5,868,83	6,357.83	53,033.90	74,388.50	5,868.83	6,357.83	53,033.90	74,388.50
(b	o) Changes in inventories of finished goods, Stock in Trade & Work in rogress	(631.95)	(1,579.74)	3,358.77	2,692.78	(631.95)	(1,579.74)	3,358.77	2,692.78
(c	c) Employees benefits expense	86.42	94.02	74.66	355.12	86.42	94.02	74.66	355.12
(d	d) Finance Costs	0.08	0.05	436.77	436.99	0.08	0.05	436.78	437.00
(e	e) Depreciation and amortization expenses	5.12	4.87	1.44	10.78	5.12	4.87	1.47	10.93
(f)	Other expenses	27.26	21.28	1,344.06	1,460.37	27.41	21.64	1,344.20	1,461.01
Т	Total Expenses	5,355.76	4,898.31	58,249.60	79,344.54	5,355.91	4,898.67	58,249.78	79,345.34
3 Pr	rofit (+)/Loss(-) for the period before Exceptional Items and Tax (1-2)	61.84	(141.33)	708.94	533.09	58.60	(140.08)	705.82	520.43
4 Ex	xceptional Items		-	-	- 5-		-		
5 Ne	et Profit (+)/Loss(-) for the period Before Tax (3-4)	61.84	(141.33)	708.94	533.09	58.60	(140.08)	705.82	520.43
6 Ta	ax Expense								
	Current Tax	16.42	(33.87)	177.13	135.17	16.42	(33.87)	177.13	135.17
1	MAT Credit Entitlement		157						-
	Earlier Year Tax	-	3.03	373	3.03		3.03	16	3.03
	Deferred Tax	(1.14)	(1.14)	0.47	(1.83)	(1.67)	(1.61)	8.35	4.53
	Total Tax Expenses	15.28	(31.98)	177.60	136.37	14.75	(32.45)	185.48	142.73
7 Pr	rofit (+)/Loss(-) for the Period from Continuing Operations (5-6)	46.56	(109.35)	531.34	396.72	43.85	(107.63)	520.34	377.70
Acres Trans	rofit (+)/Loss(-) for the Period from Discontinuing Operations		953	151			-	æ	
9 Ta	ax Expensse of Discontinuing Operations	2		(2)	-	-	1		
	rofit (+)/Loss(-) for the Period from Discontinuing Operations (After Tax) $1-9$	5.		0.50				×	*
11 Ne	et Profit(+)/Loss(-) for the Period (7+10)	46.56	(109.35)	531.34	396.72	43.85	(107.63)	520.34	377.70
12 Ot	ther Comprehensive Income (OCI)								
a.	Items that will not be reclassified to profit or loss		(0.80)	123	(0.80)		(0.80)	. 2	(0.80)
b.	Income tax relating to Items that will not be reclassified to Profit & Loss	2	0.20	-	0.20		0.20		0.20
C.	Items that will be reclassified to profit or loss				17	-	(*		
d.	Income tax relating to Items that will be reclassified to Profit & Loss		-	(*)	-	-	_		
То	otal Other Comprehensive Income (OCI) (Net of Tax)		(0.60)		(0.60)	_	(0.60)		(0.60)
_	otal Comprehensive Income for the period (11+12)	46.56	(109.95)	531.34	396.12	43.85	(108.23)	520.34	
-	aid Up Equity Share Capital (Face Value Rs.10/- Per Share)	456,90	456.90	456.90	456.90	456.90	456.90	456.90	377.10 456.90
45 Ot	ther Equity excluding Revaluation Reserves, as per Balance Sheet of revious Accounting Year	74	-	20	2,509.92	20		÷	2,320.23
16 Ea	arning Per Share (Before Extraordinary Items) (Not Annualised)								
	(A) Basic	1.02	(2.39)	11.63	8.68	0.96	(2.36)	11.39	8.27
	(B) Diluted	1.02	(2.39)	11.63	8.68	0.96	(2.36)	11.39	8.27
17 Ea	arning Per Share (After Extraordinary Items) (Not Annualised)								
	(A) Basic	1.02	(2.39)	11.63	8.68	0.96	(2.36)	11.39	8.27
	(B) Diluted	1,02	(2.39)	11.63	8.68	0.96	(2.36)	11.39	8.27

- 1 The above results were reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on 14.08.2025. These Financial Results have been reviewed by the Statutory Auditor of the Company.
- 2 The Company is engaged merely in single segment, hence the Segment-wise reporting is not applicable.
- 3 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

PARTNER
M.NO. 91885

PLACE :- NEW DELHI DATE :- 14/08/2025



BY ORDER OF THE BOARD FOR EMERGENT INDUSTRIAL SOLUTIONS LIMITED

TARUN SOMANI (CHAIRMAN) DIN: 00011233