O P BAGLA & CO LLP
CHARTERED ACCOUNTANTS

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Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Emergent Industrial Solutions Limited
(Formerly Emergent Global Edu and Services Limited)

Report on audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of **Emergent Industrial Solutions Ltd.** ("the Company") for the quarter and year ended March 31, 2022 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid statement:

a. is presented in accordance with the requirements of the Listing Regulations in this regard; and

b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 31 March, 2022.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 20 l 3 (" the Act"). Our responsibilities under those SAs are further described in the "Auditor's Responsibilities for the Audit of the Annual Financial Results" section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our opinion.

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Management's Responsibilities for the Standalone Annual Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

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- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the financial results made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the quarter ended March 31, 2022 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2022 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

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

PLACE: NEW DELHI
DATED: MAY 30, 2022

(ATUL BAGLA)
PARTNER
M No. 91885

UDIN : 22091885AJWCCM7308

O P BAGLA & CO LLP
CHARTERED ACCOUNTANTS

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Independent Auditor's Report on the Quarterly and Year to Date Audited Consolidated Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Emergent Industrial Solutions Limited
(Formerly Emergent Global Edu and Services Limited)

Report on audit of the Consolidated Financial Results

We have audited the accompanying Statement of Consolidated Annual Financial Results of **EMERGENT INDUSTRIAL SOLUTIONS LTD.** ("Holding Company"), and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group"), for the quarter and year ended 31st March 2022 ("statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditor on separate audited financial results/ financial information of the subsidiary, the aforesaid statement:

a. Include the annual financial results of **INDO EDUCATION PRIVATE LTD.(Subsidiary Company);**
b. is presented in accordance with the requirements of the Listing Regulations in this regard; and
c. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of consolidated net profit and other comprehensive income and other financial information of the Group for the year ended 31 March 2022.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results" section of our report. We are independent of the Group in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us along with the consideration of audit report of the other auditor referred to in sub paragraph (a) of the "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

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Management's Responsibilities for the Consolidated Annual Financial Results

The statement has been prepared on the basis of the consolidated annual financial statements.

The Holding Company's Board of Directors are responsible for the preparation and presentation of the statement that give a true and fair view of the consolidated net profit and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the statement that give a true and fair view and are free from material misstatement whether due to fraud or error, which have been used for the purpose of preparation of the statement by the Directors of the Holding Company, as aforesaid.

In preparing the statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the subsidiary company included in the Group is responsible for overseeing the financial reporting process of that subsidiary company.

Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. if we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express an opinion on the statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the statement of which we are the independent auditors. For the other entities included in the statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in para (a) of the section titled "Other Matters" in this audit report.

We communicate with those charged with governance of the Holding Company and such other entities included in the statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular No CTR/CFD/CMD 1/44/2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

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Other Matter

(a) The statement includes the audited financial results / financial information of one subsidiary, namely **INDO EDUCATION PRIVATE LTD.**, whose financial results/ financial information before consolidation adjustments reflect total assets of Rs. 53.87 lacs as at 31 March 2022, total revenue of Rs. 0.88 lacs and total net loss after tax of Rs. 11.96 lacs and net cash inflows of Rs 0.76 lacs for the year ended on that date, as considered in the statement, which have been audited by other auditor whose report has been furnished to us by the management and our opinion on the statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the report of such other auditor and the procedures performed by us are as stated in paragraph above.

Our opinion on the statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

(b) The statement includes the results for the quarter ended 31 March 2022 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited
review by us.

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

PLACE : NEW DELHI
DATED : MAY 30, 2022

(ATUL BAGLA)
PARTNER
M No. 91885

UDIN : 22091885AJWCEB3827

O P BAGLA & CO LLP FRN : 000018N/N500091 New Delhi Chartered Accountants

EMERGENT INDUSTRIAL SOLUTIONS LIMITED

(FORMERLY EMERGENT GLOBAL EDU & 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: cs@somanigroup.com; website:www.eesl.in

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

Statement of Standalone & Consolidated Audited Financial Results for the Quarter and Year Ended 31st March 2022

	Particulars	Standalone					Consolidated				
		Quarter Ended			Year Ended		Quarter Ended			Year Ended	
		31st Mar 2022	31st Dec 2021	31st Mar 2021	31st Mar 2022	31st Mar 2021	31st Mar 2022	31st Dec 2021	31st Mar 2021	31st Mar 2022	31st Mar 2021
		Audited	Un- Audited	Audited	Audited	Audited	Audited	Un- Audited	Audited	Audited	Audited
1	**INCOME FROM OPERATIONS**										
	(a) Revenue from Operations	3,296.11	283.68	11,546.42	10,473.28	51,391.12	3,296.11	283.68	11,546.42	10,473.28	51,391.12
	(b) Other Income	134.57	60.98	244.84	337.28	525.36	131.27	57.61	241.70	323.91	512.72
	Total Income (a+b)	**3,430.68**	**344.66**	**11,791.26**	**10,810.56**	**51,916.48**	**3,427.38**	**341.29**	**11,788.12**	**10,797.19**	**51,903.84**
2	**EXPENDITURE**										
	(a) Purchases of stock-in-trade	2,982.43	1,647.26	2,067.76	10,354.07	51,536.76	2,982.43	1,647.26	2,067.76	10,354.07	51,536.76
	(b) Changes in inventories of finished goods, Stock in Trade & Work in progress	352.29	(1,363.70)	9,596.37	48.46	(375.85)	352.29	(1,363.70)	9,596.37	48.46	(375.85)
	(c) Employees benefits expense	39.52	19.05	20.88	86.03	61.83	39.52	19.05	20.88	86.03	61.83
	(d) Finance Costs	0.36	0.04	11.24	0.84	37.18	0.36	0.04	11.24	0.84	37.18
	(e) Depreciation and amortization expenses	1.25	1.38	1.81	5.80	5.55	1.33	1.46	1.91	6.13	6.00
	(f) Other expenses	37.90	39.19	34.24	116.26	74.04	37.96	39.23	34.51	116.57	74.51
	Total Expenses	**3,413.75**	**343.22**	**11,732.30**	**10,611.46**	**51,339.51**	**3,413.89**	**343.34**	**11,732.67**	**10,612.10**	**51,340.43**
3	**Profit/Loss for the period before Exceptional Items and Tax (1-2)**	16.93	1.44	58.96	199.10	576.97	13.49	(2.05)	55.45	185.09	563.41
4	**Exceptional Items**	-	-	-	-	-	-	-	-	-	-
5	**Net Profit/Loss for the period Before Tax (3-4)**	**16.93**	**1.44**	**58.96**	**199.10**	**576.97**	**13.49**	**(2.05)**	**55.45**	**185.09**	**563.41**
6	**Tax Expense**										
	Current Tax	7.11	0.16	19.05	52.47	148.62	7.11	0.16	19.05	52.47	148.62
	MAT Credit Entitlement	-	-	-	-	-	-	-	-	-	-
	Earlier Year Tax	0.19	-	-	0.19	-	0.19	-	-	0.19	-
	Deferred Tax	(0.27)	(0.04)	(0.08)	(1.15)	(0.98)	(0.64)	(0.59)	(0.84)	(3.20)	(3.20)
	Total Tax Expenses	**7.03**	**0.12**	**18.97**	**51.51**	**147.64**	**6.66**	**(0.43)**	**18.21**	**49.46**	**145.42**
7	**Profit (+)/Loss(-) for the Period from Continuing Operations (5-6)**	**9.90**	**1.32**	**39.99**	**147.59**	**429.33**	**6.83**	**(1.61)**	**37.24**	**135.63**	**417.99**
8	**Profit (+)/Loss(-) for the Period from Discontinuing Operations**	-	-	-	-	-	-	-	-	-	-
9	**Tax Expensse 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)**	**9.90**	**1.32**	**39.99**	**147.59**	**429.33**	**6.83**	**(1.61)**	**37.24**	**135.63**	**417.99**
12	**Other Comprehensive Income (OCI)**										
	a. Items that will not be reclassified to profit or loss	(2.34)	-	4.73	(2.34)	3.46	(2.34)	-	4.73	(2.34)	3.46
	b. Income tax relating to Items that will not be reclassified to Profit & Loss	0.59	-	(1.19)	0.59	(0.87)	0.59	-	(1.19)	0.59	(0.87)
	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)	**(1.75)**	**-**	**3.54**	**(1.75)**	**2.59**	**(1.75)**	**-**	**3.54**	**(1.75)**	**2.59**
13	**Total Comprehensive Income for the period (11+12)**	**8.15**	**1.32**	**43.53**	**145.84**	**431.92**	**5.08**	**(1.61)**	**40.78**	**133.88**	**420.58**
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
15	**Other Equity excluding Revaluation Reserves, as per Balance Sheet of Previous Accounting Year**	-	-	-	1,769.44	1,623.60	-	-	-	1,629.71	1,495.82
16	**Earning Per Share (Before Extraordinary Items) (Not Annualised)**										
	(A) Basic	0.22	0.03	0.88	3.23	9.40	0.15	(0.04)	0.82	2.97	9.15
	(B) Diluted	0.22	0.03	0.88	3.23	9.40	0.15	(0.04)	0.82	2.97	9.15
17	**Earning Per Share (After Extraordinary Items) (Not Annualised)**										
	(A) Basic	0.22	0.03	0.88	3.23	9.40	0.15	(0.04)	0.82	2.97	9.15
	(B) Diluted	0.22	0.03	0.88	3.23	9.40	0.15	(0.04)	0.82	2.97	9.15

Notes

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

(Rs. in Lacs)

Particulars	Standalone					Consolidated				
	Quarter Ended			Year Ended		Quarter Ended			Year Ended	
	31st Mar 2022	31st Dec 2021	31st Mar 2021	31st Mar 2022	31st Mar 2021	31st Mar 2022	31st Dec 2021	31st Mar 2021	31st Mar 2022	31st Mar 2021
	Audited	Un- Audited	Audited	Audited	Audited	Audited	Un- Audited	Audited	Audited	Audited
Total Income	3,430.68	344.66	11,791.26	10,810.56	51,916.48	3,427.38	341.29	11,788.12	10,797.19	51,903.84
Total Expenditure	3,413.75	343.22	11,732.30	10,611.46	51,339.51	3,413.89	343.34	11,732.67	10,612.10	51,340.43
Net Profit or Loss after Tax	9.90	1.32	39.99	147.59	429.33	6.83	(1.61)	37.24	135.63	417.99

O P BAGLA & CO. LLP FRN 000018N/N500091 Chartered Accountants New Delhi

EMERGENT INDUSTRIAL SOLUTIONS LIMITED

(FORMERLY EMERGENT GLOBAL EDU & SERVICES LIMITED) CIN L80902DL1983PLC209722
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Email: cs@somanigroup.com; website:www.eesl.in

Notes

2	Statement of Audited Cash Flow for the Year ended on 31st March, 2022

Rs. In Lacs

S. NO.	Particulars	Standalone		Consolidated	
		Audited	Audited	Audited	Audited
		For the Year Ended 31.03.2022	For the Year Ended 31.03.2021	For the Year Ended 31.03.2022	For the Year Ended 31.03.2021
A.	**CASH FLOW FROM OPERATING ACTIVITIES**				
	PROFIT/(LOSS) BEFORE TAX	**199.10**	**576.97**	**185.09**	**563.42**
	ADD: DEPRECIATION & NON CASH EXPENSES	7.11	8.22	7.45	8.67
	LESS: INTEREST & OTHER INCOME	(219.23)	(194.57)	(205.87)	(181.93)
	OPERATING PROFIT/(LOSS) BEFORE WORKING CAPITAL CHANGES	**(13.02)**	**390.62**	**(13.33)**	**390.16**
	ADJUSTMENTS FOR				
	(INCREASE)/DECREASE IN INVENTORIES	48.46	(375.85)	48.46	(375.85)
	(INCREASE)/DECREASE IN TRADE RECEIVABLES	5.47	(5.47)	5.47	(5.47)
	(INCREASE)/DECREASE IN OTHER FINANCIAL ASSETS	-	(0.06)	-	(0.06)
	(INCREASE)/DECREASE IN OTHER CURRENT ASSETS	110.40	31,200.41	110.38	31,200.52
	INCREASE/(DECREASE) IN TRADE PAYABLE	987.93	(658.89)	987.94	(658.89)
	INCREASE/(DECREASE) IN OTHER FINANCIAL LIABILITIES	13.14	(0.81)	13.14	(0.81)
	INCREASE/(DECREASE) IN OTHER CURRENT LIABILITIES	(1,307.09)	(30,418.37)	(1,306.87)	(30,418.59)
	CASH GENERATED /(LOST) FROM OPERATIONS	**(154.71)**	**131.58**	**(154.81)**	**131.01**
	LESS: TAXES PAID	(45.02)	(133.77)	(45.03)	(133.76)
	NET CASH FLOW FROM OPERATING ACTIVITIES	**(199.73)**	**(2.19)**	**(199.84)**	**(2.75)**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**				
	INVESTMENT IN ICD	-	(1,025.00)	-	(1,025.00)
	INTEREST RECEIVED	203.07	198.92	203.12	191.45
	PURCHASE OF PROPERTY, PLANT & EQUIPMENT	(10.44)	(13.76)	(10.44)	(13.76)
	INVESTMENT IN FIXED DEPOSIT - (BOOKED)/MATURED	(56.07)	308.48	(55.25)	305.74
	NET CASH FLOW FROM INVESTING ACTIVITIES	**136.56**	**(531.36)**	**137.43**	**(541.57)**
C.	**CASH FLOW FROM FINANCING ACTIVITIES**				
	NET CASH FLOW FROM FINANCING ACTIVITIES	-	-	-	-
	NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENT	**(63.17)**	**(533.55)**	**(62.41)**	**(544.32)**
	OPENING CASH & CASH EQUIVALENT	**126.23**	**659.78**	**139.16**	**683.48**
	CLOSING CASH & CASH EQUIVALENT	**63.06**	**126.23**	**76.75**	**139.16**

EMERGENT INDUSTRIAL SOLUTIONS LIMITED

(FORMERLY EMERGENT GLOBAL EDU & 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: cs@somanigroup.com; website:www.eesl.in

Notes

3	The above results were reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on 30.05.2022. These Financial Results have been audited by the Statutory Auditor of the Company.
4	The Company is engaged merely in single segment. Hence the Segment-wise reporting is not applicable.
5	Previous period figures have been reclassified/regrouped wherever necessary to make them comparable with current period figures.
6	Statement of Standalone & Consolidated Audited Assets and Liabilities as at 31.03.2022

Rs. In Lacs

	Particulars	Standalone		Consolidated	
		Audited	Audited	Audited	Audited
		As At 31.03.2022	As At 31.03.2021	As At 31.03.2022	As At 31.03.2021
I	**ASSETS**				
1	**NON-CURRENT ASSETS**				
	(A) PROPERTY, PLANT AND EQUIPMENT	19.68	15.04	20.77	16.47
	(B) INTANGIBLE ASSETS UNDER DEVELOPMENT	-	-	-	-
	(C) FINANCIAL ASSETS				
	(I) INVESTMENTS	69.23	41.57	-	-
	(II) LOANS	107.34	129.53	-	-
	(D) DEFERRED TAX ASSETS (NET)	4.59	2.86	31.62	27.83
		200.84	189.00	52.39	44.30
2	**CURRENT ASSETS**				
	(A) INVENTORIES	1,011.41	1,059.87	1,011.41	1,059.87
	(B) FINANCIAL ASSETS				
	(I) TRADE RECEIVABLE	-	5.47	-	5.47
	(II) CASH AND CASH EQUIVALENTS	63.06	126.23	76.75	139.16
	(III) BANK BALANCES OTHER THAN (II) ABOVE	522.59	466.52	527.70	472.46
	(IV) LOANS	1,500.00	1,500.00	1,500.00	1,500.00
	(V) OTHERS	30.80	20.11	15.32	12.57
	(C) CURRENT TAX ASSETS (NET)	330.47	330.47	330.55	330.55
	(D) OTHER CURRENT ASSETS	44.75	155.14	51.07	161.45
		3,503.08	3,663.81	3,512.81	3,681.53
	TOTAL (1+2) :-	3,703.92	3,852.81	3,565.20	3,725.83
II	**EQUITY & LIABILITIES**				
1	**EQUITY**				
	(A) EQUITY SHARE CAPITAL	456.90	456.90	456.90	456.90
	(B) OTHER EQUITY	1,769.44	1,623.60	1,629.71	1,495.82
		2,226.34	2,080.50	2,086.61	1,952.72
	LIABILITIES				
2	**NON-CURRENT LIABILITIES**				
	(A) PROVISIONS	12.99	9.29	12.99	9.29
		12.99	9.29	12.99	9.29
3	**CURRENT LIABILITIES**				
	(A) FINANCIAL LIABILITIES				
	(I) TRADE PAYABLE	1,030.01	42.07	1,030.01	42.07
	(II) OTHER FINANCIAL LIABILITIES	32.53	19.39	32.67	19.53
	(B) OTHER CURRENT LIABILITIES	379.26	1,686.35	380.13	1,687.01
	(C) PROVISIONS	0.31	0.37	0.31	0.37
	(D) CURRENT TAX LIABILITIES (NET)	22.48	14.84	22.48	14.84
		1,464.59	1,763.02	1,465.60	1,763.82
	TOTAL (1+2+3) :-	3,703.92	3,852.81	3,565.20	3,725.83

FOR O P BAGLA & CO LLP
CHARTERED ACCOUNTANTS
FIRM REGN NO. - 000018N/N500091

ATUL BAGLA
PARTNER
M.NO. 91885
PLACE : NEW DELHI
DATE :- 30.05.2022

O P BAGLA & CO LLP ★ FRN : 000018N/N500091 ★ Chartered Accountants ★ New Delhi

BY ORDER OF THE BOARD
FOR EMERGENT INDUSTRIAL SOLUTIONS LIMITED

R.C. KHANDURI
(DIRECTOR)
DIN : 03048392