General information about company			
Scrip code*	506180		
NSE Symbol*	NOTLISTED		
MSEI Symbol*	NOTLISTED		
ISIN*	INE668L01013		
Name of company	EMERGENT INDUSTRIAL SOLUTIONS LIMITED		
Type of company	Main Board		
Class of security	Equity		
Date of start of financial year	01-04-2025		
Date of end of financial year	31-03-2026		
Date of board meeting when results were approved	12-11-2025		
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	30-10-2025		
Description of presentation currency	INR		
Level of rounding	Lakhs		
Reporting Type	Half Yearly		
Reporting Quarter	Half yearly		
Nature of report standalone or consolidated	Consolidated		
Whether results are audited or unaudited for the quarter ended	Unaudited		
Whether results are audited or unaudited for the Year to date for current period ended/year ended			
Segment Reporting	Single segment		
Description of single segment	TRADING		
Start date and time of board meeting	12-11-2025 16:00		
End date and time of board meeting	12-11-2025 18:30		
Whether cash flow statement is applicable on company	Yes		
Type of cash flow statement	Cash Flow Indirect		
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable		

Financial Results – Ind-AS				
	Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
	Date of start of reporting period	01-04-2025	01-04-2025	
	Date of end of reporting period	30-09-2025	30-09-2025	
	Whether results are audited or unaudited	Unaudited	Unaudited	
	Nature of report standalone or consolidated	Consolidated	Consolidated	
Part I	Blue color marked fields are non-mandatory. For Consolidated R zero shall be inserted in the said column.	Results, if the company has no	figures for 3 months / 6 months ende	ed, in sucl
1	Income			
	Revenue from operations	17620.92	17620.92	
	Other income	118.72	118.72	
	Total income	17739.64	17739.64	
2	Expenses			
(a)	Cost of materials consumed	0	0	
(b)	Purchases of stock-in-trade	15788.69	15788.69	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	1579.74	1579.74	
(d)	Employee benefit expense	162.51	162.51	
(e)	Finance costs	0.25	0.25	
(f)	Depreciation, depletion and amortisation expense	9.62	9.62	
(g)	Other Expenses			
1	Foreign Exchange Loss	122.44	122.44	
2	Other Expenses	44.68	44.68	
	Total other expenses	167.12	167.12	
	Total expenses	17707.93	17707.93	
3	Total profit before exceptional items and tax	31.71	31.71	
4	Exceptional items	0	0	
5	Total profit before tax	31.71	31.71	
6	Tax expense			
7	Current tax	11.13	11.13	
8	Deferred tax	-3.17	-3.17	
9	Total tax expenses	7.96	7.96	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
11	Net Profit Loss for the period from continuing operations	23.75	23.75	
12	Profit (loss) from discontinued operations before tax	0	0	
13	Tax expense of discontinued operations	0	0	
14	Net profit (loss) from discontinued operation after tax	0	0	
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
16	Total profit (loss) for period	23.75	23.75	
17	Other comprehensive income net of taxes	0	0	
18	Total Comprehensive Income for the period	23.75	23.75	
19	Total profit or loss, attributable to			
	Profit or loss, attributable to owners of parent			

	Total profit or loss, attributable to non-controlling interests			
20	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent			
	Total comprehensive income for the period attributable to owners of parent non-controlling interests			
21	Details of equity share capital			
	Paid-up equity share capital	456.9	456.9	
	Face value of equity share capital	10	10	
22	Reserves excluding revaluation reserve			
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	0.52	0.52	
	Diluted earnings (loss) per share from continuing operations	0.52	0.52	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued open	rations)		
	Basic earnings (loss) per share from continuing and discontinued operations	0.52	0.52	
	Diluted earnings (loss) per share from continuing and discontinued operations	0.52	0.52	
24	Debt equity ratio			Textual Information( 1)
25	Debt service coverage ratio			Textual Information( 2)
26	Interest service coverage ratio			Textual Information( 3)
27	Disclosure of notes on financial results	Textual Information(4)		

	Text Block
Textual Information(4)	The above results were reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on 12.11.2025. These Financial Results have been reviewed by the Statutory Auditor of the Company. 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.

	Statement of Asset and Liabilities			
	Particulars	Half Year ended (dd-mm-yyyy)		
	Date of start of reporting period	01-04-2025		
	Date of end of reporting period	30-09-2025		
	Whether results are audited or unaudited	Unaudited		
	Nature of report standalone or consolidated	Consolidated		
	Assets			
1	Non-current assets			
	Property, plant and equipment	43.12		
	Capital work-in-progress	0		
	Investment property	0		
	Goodwill	0		
	Other intangible assets	0		
	Intangible assets under development	0		
	Biological assets other than bearer plants	0		
	Investments accounted for using equity method	0		
	Non-current financial assets			
	Non-current investments	0		
	Trade receivables, non-current	0		
	Loans, non-current	0		
	Other non-current financial assets	200		
	Total non-current financial assets	200		
	Deferred tax assets (net)	26.75		
	Other non-current assets	C		
	Total non-current assets	269.87		
2	Current assets			
	Inventories	C		
	Current financial asset			
	Current investments	2033.13		
	Trade receivables, current	0.24		
	Cash and cash equivalents	120.95		
	Bank balance other than cash and cash equivalents	456.7		
	Loans, current	500		
	Other current financial assets	38.2		
	Total current financial assets	3149.22		
	Current tax assets (net)	0.61		
	Other current assets	120.09		
	Total current assets	3269.92		
3	Non-current assets classified as held for sale	0		
4	Regulatory deferral account debit balances and related deferred tax Assets	C		
	Total assets	3539.79		
	Total current assets	3269.92		
3	Non-current assets classified as held for sale	C		
4	Regulatory deferral account debit balances and related deferred tax Assets	C		

Total assets	3539.79
Equity and liabilities	
1 Equity	
Equity attributable to owners of parent	
Equity share capital	456.9
Other equity	2343.96
Total equity attributable to owners of parent	2800.86
Non controlling interest	
Total equity	2800.86
2 Liabilities	
Non-current liabilities	
Non-current financial liabilities	
Borrowings, non-current	0
Trade Payables, non-current	
(A) Total outstanding dues of micro enterprises and small enterprises	0
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
Total Trade payable	0
Other non-current financial liabilities	0
Total non-current financial liabilities	0
Provisions, non-current	22.56
Deferred tax liabilities (net)	0
Deferred government grants, Non-current	0
Other non-current liabilities	0
Total non-current liabilities	22.56
Current liabilities	
Current financial liabilities	
Borrowings, current	0
Trade Payables, current	
(A) Total outstanding dues of micro enterprises and small enterprises	0
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
Total Trade payable	0
Other current financial liabilities	56.74
Total current financial liabilities	56.74
Other current liabilities	657.55
Provisions, current	2.08
Current tax liabilities (Net)	0
Deferred government grants, Current	0
Total current liabilities	716.37
3 Liabilities directly associated with assets in disposal group classified as held for sale	0
4 Regulatory deferral account credit balances and related deferred tax liability	0
Total liabilities	
Total equity and liabilities	
Disclosure of notes on assets and liabilities	Textual Information(1)

	Other Comprehensive Income				
	Date of start of reporting period	01-04-2025	01-04-2025		
	Date of end of reporting period	30-09-2025	30-09-2025		
	Whether results are audited or unaudited	Unaudited	Unaudited		
	Nature of report standalone or consolidated	Consolidated	Consolidated		
	Other comprehensive income [Abstract]				
1	Amount of items that will not be reclassified to profit and loss				
	Total Amount of items that will not be reclassified to profit and loss				
2	Income tax relating to items that will not be reclassified to profit or loss				
3	Amount of items that will be reclassified to profit and loss				
	Total Amount of items that will be reclassified to profit and loss				
4	Income tax relating to items that will be reclassified to profit or loss				
5	Total Other comprehensive income				

	Cash flow statement, indirect	
	Particulars	Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	31.71
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	0
	Adjustments for decrease (increase) in inventories	1579.74
	Adjustments for decrease (increase) in trade receivables, current	1145.7
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	128.7
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-848.6
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-895.17
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	9.62
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	-16.41
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	0
	Adjustments for share-based payments	0
		0
	Adjustments for fair value losses (gains)	
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	3.35
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)  Net cash flows from (used in) operations	1106.93 1138.64
	Dividends received	0
	Interest paid	0
	Interest received	-116.22

	Income taxes paid (refund)	19.59
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	1002.83
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	C
	Cash flows used in obtaining control of subsidiaries or other businesses	(
	Other cash receipts from sales of equity or debt instruments of other entities	(
	Other cash payments to acquire equity or debt instruments of other entities	(
	Other cash receipts from sales of interests in joint ventures	(
	Other cash payments to acquire interests in joint ventures	(
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	(
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	ı
	Proceeds from sales of property, plant and equipment	ı
	Purchase of property, plant and equipment	0.13
	Proceeds from sales of investment property	(
	Purchase of investment property	
	Proceeds from sales of intangible assets	
	Purchase of intangible assets	
	Proceeds from sales of intangible assets under development	
	Purchase of intangible assets under development	
	Proceeds from sales of goodwill	
	Purchase of goodwill	
	Proceeds from biological assets other than bearer plants	
	Purchase of biological assets other than bearer plants	
	Proceeds from government grants	
	Proceeds from sales of other long-term assets	
	Purchase of other long-term assets	
	Cash advances and loans made to other parties	
	Cash receipts from repayment of advances and loans made to other parties	
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	
	Dividends received	
	Interest received	133.3
	Income taxes paid (refund)	
	Other inflows (outflows) of cash	-1191.3
	Net cash flows from (used in) investing activities	-1058.1
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	
	Payments from changes in ownership interests in subsidiaries	
	Proceeds from issuing shares	
	Proceeds from issuing other equity instruments	
	Payments to acquire or redeem entity's shares	
	Payments of other equity instruments	
	Proceeds from exercise of stock options	
	Proceeds from issuing debentures notes bonds etc	
	Proceeds from borrowings	
	Repayments of borrowings	

	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	0
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-55.3
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	-55.3
	Cash and cash equivalents cash flow statement at beginning of period	176.25
	Cash and cash equivalents cash flow statement at end of period	120.95