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	Standalone				
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				
Whether the company has any related party?	Yes				
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes				
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA				
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA				
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No				
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?					
(b) If answer to above question is No, please explain the reason for not complying.					
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes				
Latest Date on which RPT policy is updated	12-02-2025				
Indicate Company website link for updated RPT policy of the Company	https://eesl.in/pdf/policies/Policy_Related_Party.pdf				
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No				
No. of times funds raised during the quarter					
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	Mot 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	Standalone	Standalone	
Part I	Blue color marked fields are non-mandatory. For Consolidated R zero shall be inserted in the said column.	esults, if the company has no	figures for 3 months / 6 months ended	l, in suc
1	Income			
	Revenue from operations	17620.92	17620.92	
	Other income	124.88	124.88	
	Total income	17745.8	17745.8	
2	Expenses	I	L	
(a)	Cost of materials consumed	0	0	
(b)	Purchases of stock-in-trade	15788.69	15788.69	
• /	Changes in inventories of finished goods, work-in-progress and			
(c)	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	L	L	
1	Foreign Exchange Loss	122.44	122.44	
2	Other Expenses	44.42	44.42	
	Total other expenses	166.86	166.86	
	Total expenses	17707.67	17707.67	
3	Total profit before exceptional items and tax	38.13	38.13	
4		0	0	
5	Exceptional items			
	Total profit before tax	38.13	38.13	
6	Tax expense	11.12	11.12	
7	Current tax	11.13	11.13	
8	Deferred tax	-2.12	-2.12	
9	Total tax expenses	9.01	9.01	
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	29.12	29.12	
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	29.12	29.12	
17	Other comprehensive income net of taxes	0	0	
18	Total Comprehensive Income for the period	29.12	29.12	
19	Total profit or loss, attributable to	L		
	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	0.64	0.64	
	Diluted earnings (loss) per share from continuing operations	0.64	0.64	
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 oper	ations)		
	Basic earnings (loss) per share from continuing and discontinued operations	0.64	0.64	
	Diluted earnings (loss) per share from continuing and discontinued operations	0.64	0.64	
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	Standalone
Asse	ets	
1 Non-	-current assets	
Prop	perty, plant and equipment	42.61
Capi	ital work-in-progress	(
Inves	stment property	(
Good	dwill	(
Othe	er intangible assets	(
Intan	ngible assets under development	(
Biolo	ogical assets other than bearer plants	(
Inves	stments accounted for using equity method	(
Non-	-current financial assets	
Non-	-current investments	69.23
Trad	le receivables, non-current	(
Loan	ns, non-current	121.35
Othe	er non-current financial assets	200
	Total non-current financial assets	390.58
Defe	erred tax assets (net)	11.42
Othe	er non-current assets	(
	Total non-current assets	444.61
2 Curi	rent assets	
Inve	ntories	(
Curi	rent financial asset	
Curr	rent investments	2033.13
Trad	le receivables, current	0.24
Cash	n and cash equivalents	120.57
Bank	k balance other than cash and cash equivalents	440.6
Loan	ns, current	500
Othe	er current financial assets	81.16
	Total current financial assets	3175.:
Curr	rent tax assets (net)	0.49
Othe	er current assets	113.77
Total	l current assets	3289.96
3 Non-	-current assets classified as held for sale	(
4 Regu	ulatory deferral account debit balances and related deferred tax Assets	(
Total	l assets	3734.57
	Total current assets	3289.96
3 Non-	-current assets classified as held for sale	(
4 Regu	ulatory deferral account debit balances and related deferred tax Assets	(
	Total assets	3734.57
Equi	ity and liabilities	
1 Equi	ity	
Equi	ity attributable to owners of parent	
Equi	ity share capital	456.9

	Other equity	2539.03
	Total equity attributable to owners of parent	2995.93
	Non controlling interest	
	Total equity	2995.93
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	657.26
	Provisions, current	2.08
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	Total current liabilities	716.08
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	738.64
	Total equity and liabilities	3734.57
	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	Standalone	Standalone
	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	Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	38.13
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	(
	Adjustments for decrease (increase) in inventories	1579.74
	Adjustments for decrease (increase) in trade receivables, current	1145.69
	Adjustments for decrease (increase) in trade receivables, non-current	(
	Adjustments for decrease (increase) in other current assets	128.7
	Adjustments for decrease (increase) in other non-current assets	(
	Adjustments for other financial assets, non-current	(
	Adjustments for other financial assets, current	(
	Adjustments for other bank balances	(
	Adjustments for increase (decrease) in trade payables, current	-848.61
	Adjustments for increase (decrease) in trade payables, non-current	(
	Adjustments for increase (decrease) in other current liabilities	-894.29
	Adjustments for increase (decrease) in other non-current liabilities	(
	Adjustments for depreciation and amortisation expense	9.62
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	(
	Adjustments for provisions, current	(
	Adjustments for provisions, non-current	(
	Adjustments for other financial liabilities, current	-16.41
	Adjustments for other financial liabilities, non-current	(
	Adjustments for unrealised foreign exchange losses gains	(
	Adjustments for dividend income	(
	Adjustments for interest income	(
	Adjustments for share-based payments	(
	Adjustments for fair value losses (gains)	(
	Adjustments for undistributed profits of associates	(
	Other adjustments for which cash effects are investing or financing cash flow	(
	Other adjustments to reconcile profit (loss)	(
	Other adjustments for non-cash items	0.95
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	(,)
	Total adjustments for reconcile profit (loss)	1105.39
	Net cash flows from (used in) operations	1143.52
	Dividends received	(
	Interest paid	
	Interest paid  Interest received	-119.98
		19.58
	Income taxes paid (refund)  Other inflaws (outflows) of each	
	Other inflows (outflows) of cash	1002.06
	Net cash flows from (used in) operating activities	1003.96
3	Cash flows from used in investing activities  Cash flows from losing control of subsidiaries or other businesses	(

Cash flows used in obtaining control of subsidiaries or other husinesses	0
Cash flows used in obtaining control of subsidiaries or other businesses	0
Other cash receipts from sales of equity or debt instruments of other entities	0
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  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	
Proceeds from sales of property, plant and equipment	(
Purchase of property, plant and equipment	0.18
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	C
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	C
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	(
Dividends received	C
Interest received	133.17
Income taxes paid (refund)	(
Other inflows (outflows) of cash	-1192.11
Net cash flows from (used in) investing activitie	es -1059.12
4 Cash flows from used in financing activitie	
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	
Dividends paid	
Interest paid	
Income taxes paid (refund)	(
Other inflows (outflows) of cash	(
Net cash flows from (used in) financing activities	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate change	
5 Effect of exchange rate changes on cash and cash equivalen	ts
Effect of exchange rate changes on cash and cash equivalents	(
Net increase (decrease) in cash and cash equivalen	-55.1

Cash and cash equivalents cash flow statement at beginning of period	175.73
Cash and cash equivalents cash flow statement at end of period	120.57

## Format for Disclosure of Related Party Transactions (applicable only for half-ye:

Sr. No.	(listed enter	s of the party tity /subsidiary) ing into the insaction	Deta	ils of the counter	rparty			Value of the related		Value of	Date of		Ir are pa of
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary	Type of related party transaction	Details of other related party transaction	party transaction as approved by the audit committee	Remarks on approval by audit committee	the related party transaction ratified by the audit committee	Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	
1	Emergent Industrial Solutions Limited	AAACS8253L	Indo Education Pvt Ltd	AAFCS9677M	Subsidiary	Any other transaction	Interest Income on Loan		-			4.4	3
2	Emergent Industrial Solutions Limited	AAACS8253L	Indo International Trading FZCO	ZZZZZ9999Z	Other related Entitites	Purchase of goods or services		45000	-			3169.57	84
3	Emergent Industrial Solutions Limited	AAACS8253L	Indo Intertrade AG	ZZZZZ9999Z	Other related Entitites	Purchase of goods or services		35000	-			8360.69	
4	Emergent Industrial Solutions Limited	AAACS8253L	Indo Investments Pvt Ltd	AAACI5724N	Other related Entitites	Any other transaction	Rent paid	12	-			6	
5	Emergent Industrial Solutions Limited	AAACS8253L	Ms. Sabina Nagpal	AKUPK7490E	Key Management Personnel	Any other transaction	Remuneration, Allowances & Perquisite to Key Management Personnel		-			12.97	1
6	Emergent Industrial Solutions Limited	AAACS8253L	Mr. Vikash Rawal	AERPR2224Q	Key Management Personnel	Any other transaction	Remuneration, Allowances & Perquisite to Key Management Personnel		-			20.87	2
7	Emergent Industrial Solutions Limited	AAACS8253L	Mr. Atul Gupta	BCXPG1383A	Key Management Personnel	Any other transaction	Remuneration, Allowances & Perquisite to Key Management Personnel		-			8.22	(
8	Emergent Industrial Solutions Limited	AAACS8253L	Indo Education Pvt Ltd	AAFCS9677M	Subsidiary	Loan			-			0	1

Total value of transaction during the reporting period

11582.72