

# Integrated Filing (Finance) Ind AS

## EMERGENT INDUSTRIAL SOLUTIONS LIMITED

### General Information

Scrip code*	506180
NSE Symbol*	NOTLISTED
MSEI Symbol*	NOTLISTED
ISIN*	INE668L01013
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	12-02-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	03-02-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Third quarter
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	Unaudited
Segment Reporting	Single segment
Description of single segment	TRADING
Start date of board meeting	12-02-2026
Start time of board meeting	16:30:00
End date of board meeting	12-02-2026
End time of board meeting	18:30:00
Whether cash flow statement is applicable on company	
Type of cash flow statement	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

## Financial Results - Ind-AS

Amount in (Lakhs)

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	01-10-2025	01-04-2025
Date of end of reporting period	31-12-2025	31-12-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Consolidated	Consolidated
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>	
<b>1 Income</b>		
Revenue from operations	7,467.28	25,088.20
Other income	92.34	211.06
<b>Total income</b>	<b>7,559.62</b>	<b>25,299.26</b>
<b>2 Expenses</b>		
(a) Cost of materials consumed	0.00	0.00
(b) Purchases of stock-in-trade	8,479.56	24,268.25
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,117.66)	462.08
(d) Employee benefit expense	82.64	245.15
(e) Finance costs	0.22	0.47
(f) Depreciation, depletion and amortisation expense	4.07	13.69
<b>(g) Other Expenses</b>		
1 Difference in foreign exchange rates	85.37	207.81
2 Other Expenses	62.78	107.46
<b>Total other expenses</b>	<b>148.15</b>	<b>315.27</b>
<b>Total expenses</b>	<b>7,596.98</b>	<b>25,304.91</b>
<b>3 Total profit before exceptional items and tax</b>	<b>(37.36)</b>	<b>(5.65)</b>
4 Exceptional items	0.00	0.00
<b>Total profit before tax</b>	<b>(37.36)</b>	<b>(5.65)</b>
<b>6 Tax expense</b>		
7 Current tax	(2.91)	8.22
8 Deferred tax	(4.84)	(8.01)
<b>Total tax expenses</b>	<b>(7.75)</b>	<b>0.21</b>
10 Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
<b>11 Net Profit Loss for the period from continuing operations</b>	<b>(29.61)</b>	<b>(5.86)</b>
12 Profit (loss) from discontinued operations before tax	0.00	0.00
13 Tax expense of discontinued operations	0.00	0.00
<b>14 Net profit (loss) from discontinued operation after tax</b>	<b>0.00</b>	<b>0.00</b>
15 Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
<b>Total profit (loss) for period</b>	<b>(29.61)</b>	<b>(5.86)</b>
17 Other comprehensive income net of taxes	2.42	2.42
<b>Total Comprehensive Income for the period</b>	<b>(27.19)</b>	<b>(3.44)</b>
<b>19 Total profit or loss, attributable to</b>		
Profit or loss, attributable to owners of parent	(27.19)	(3.44)
Total profit or loss, attributable to non-controlling interests	0.00	0.00
<b>20 Total Comprehensive income for the period attributable to</b>		
Comprehensive income for the period attributable to owners of parent	(27.19)	(3.44)
Total comprehensive income for the period attributable to owners of parent non-controlling interests	0.00	0.00
<b>21 Details of equity share capital</b>		
Paid-up equity share capital	456.90	456.90
Face value of equity share capital	10.00	10.00
22 Reserves excluding revaluation reserve		
<b>23 Earnings per share</b>		
<b>i Earnings per equity share for continuing operations</b>		
Basic earnings (loss) per share from continuing operations	(0.65)	(0.13)
Diluted earnings (loss) per share from continuing operations	(0.65)	(0.13)
<b>ii Earnings per equity share for discontinued operations</b>		
Basic earnings (loss) per share from discontinued operations	0.00	0.00
Diluted earnings (loss) per share from discontinued operations	0.00	0.00
<b>iii Earnings per equity share (for continuing and discontinued operations)</b>		
Basic earnings (loss) per share from continuing and discontinued operations	(0.65)	(0.13)
Diluted earnings (loss) per share from continuing and discontinued operations	(0.65)	(0.13)
24 Debt equity ratio		
25 Debt service coverage ratio		
26 Interest service coverage ratio		

27	Remarks for debt equity ratio	
28	Remarks for debt service coverage ratio	
29	Remarks for interest service coverage ratio	
30	Disclosure of notes on financial results	<a href="#">Textual Information(1)</a>

### Text Block

[Textual  
Information\(1\)](#)

' 1. 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. ' 2. 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. ' 3. 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. ' 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. '

## Other Comprehensive Income

Amount in (Lakhs)

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	01-10-2025	01-04-2025
Date of end of reporting period	31-12-2025	31-12-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Consolidated	Consolidated
<b>Other comprehensive income [Abstract]</b>		
<b>1 Amount of items that will not be reclassified to profit and loss</b>		
1 Gratuity	3.23	3.23
Total Amount of items that will not be reclassified to profit and loss	3.23	3.23
2 Income tax relating to items that will not be reclassified to profit or loss	0.81	0.81
<b>3 Amount of items that will be reclassified to profit and loss</b>		
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	0.00	0.00
5 Total Other comprehensive income	2.42	2.42

**Audit qualification**

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors Comments on (i) or (ii) above
No records available							