

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 | 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 | 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 | |
| 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? | false | |
| No. of times funds raised during the quarter | | |
| Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity? | false | Textual Information(1) |

Text Block

| | |
|--|----|
| Textual Information(1) | NA |
|--|----|

Financial Results - Ind-AS

Amount in (Lakhs)

| | 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 | Standalone | Standalone |
| Part I | 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. | |
| 1 Income | | |
| Revenue from operations | 7,467.28 | 25,088.20 |
| Other income | 95.58 | 220.46 |
| Total income | 7,562.86 | 25,308.66 |
| 2 Expenses | | |
| (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 | 0.21 | 0.46 |
| (f) Depreciation, depletion and amortisation expense | 4.07 | 13.69 |
| (g) Other Expenses | | |
| 1 Difference in foreign exchange rates | 85.37 | 207.81 |
| 2 Other Expenses | 62.78 | 107.20 |
| Total other expenses | 148.15 | 315.01 |
| Total expenses | 7,596.97 | 25,304.64 |
| 3 Total profit before exceptional items and tax | (34.11) | 4.02 |
| 4 Exceptional items | 0.00 | 0.00 |
| Total profit before tax | (34.11) | 4.02 |
| 6 Tax expense | | |
| 7 Current tax | (2.91) | 8.22 |
| 8 Deferred tax | (4.30) | (6.42) |
| Total tax expenses | (7.21) | 1.80 |
| 10 Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement | 0.00 | 0.00 |
| Net Profit Loss for the period from continuing operations | (26.90) | 2.22 |
| 12 Profit (loss) from discontinued operations before tax | 0.00 | 0.00 |
| 13 Tax expense of discontinued operations | 0.00 | 0.00 |
| Net profit (loss) from discontinued operation after tax | 0.00 | 0.00 |
| 15 Share of profit (loss) of associates and joint ventures accounted for using equity method | 0.00 | 0.00 |
| Total profit (loss) for period | (26.90) | 2.22 |
| 17 Other comprehensive income net of taxes | 2.42 | 2.42 |
| Total Comprehensive Income for the period | (24.48) | 4.64 |
| 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 | 456.90 | 456.90 |
| Face value of equity share capital | 10.00 | 10.00 |
| 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 | (0.59) | 0.05 |
| Diluted earnings (loss) per share from continuing operations | (0.59) | 0.05 |
| ii Earnings per equity share for discontinued operations | | |
| Basic earnings (loss) per share from discontinued operations | 0.00 | 0.00 |
| Diluted earnings (loss) per share from discontinued operations | 0.00 | 0.00 |
| iii Earnings per equity share (for continuing and discontinued operations) | | |
| Basic earnings (loss) per share from continuing and discontinued operations | (0.59) | 0.05 |
| Diluted earnings (loss) per share from continuing and discontinued operations | (0.59) | 0.05 |
| 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 | Textual Information(1) |

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 | Standalone | Standalone |
| Other comprehensive income [Abstract] | | |
| 1 Amount of items that will not be reclassified to profit and loss | | |
| 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 |
| 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 | 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 | | | | | | | |

Objects for which funds have been raised and where there has been a deviation, in the following table:

| Sr. | Original Object | Modified Object, if any | Original Allocation | Modified allocation, if any | Funds Utilised | Amount of Deviation/Variation for the quarter according to applicable object | Remarks if any |
|----------------------|-----------------|-------------------------|---------------------|-----------------------------|----------------|--|----------------|
| No records available | | | | | | | |