

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	29-05-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	21-05-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Single segment
Description of single segment	TRADING
Start date and time of board meeting	29-05-2026 15:00
End date and time of board meeting	29-05-2026 16:15
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		01-01-2026	01-04-2025
Date of end of reporting period		31-03-2026	31-03-2026
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Consolidated	Consolidated
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	18097.4	43185.6
	Other income	45.28	256.34
	Total income	18142.68	43441.94
2	Expenses		
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	16561.17	40829.42
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	1117.66	1579.74
(d)	Employee benefit expense	68.57	313.72
(e)	Finance costs	152.63	153.1
(f)	Depreciation, depletion and amortisation expense	3.68	17.37
(g)	Other Expenses		
1	Foreign Exchange Loss	42.89	250.7
2	Other Expenses	21.05	128.51
	Total other expenses	63.94	379.21
	Total expenses	17967.65	43272.56
3	Total profit before exceptional items and tax	175.03	169.38
4	Exceptional items	0	0
5	Total profit before tax	175.03	169.38
6	Tax expense		
7	Current tax	42.72	50.94
8	Deferred tax	-1.01	-9.02
9	Total tax expenses	41.71	41.92
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	133.32	127.46
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	133.32	127.46
17	Other comprehensive income net of taxes	1.13	3.55
18	Total Comprehensive Income for the period	134.45	131.01
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	134.45	131.01
	Total profit or loss, attributable to non-controlling interests	0	0
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	134.45	131.01
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0

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		2451.24	
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	2.92	2.79	
	Diluted earnings (loss) per share from continuing operations	2.92	2.79	
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 operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	2.92	2.79	
	Diluted earnings (loss) per share from continuing and discontinued operations	2.92	2.79	
24	Debt equity ratio	0	0	Textual Information(1)
25	Debt service coverage ratio	0	0	Textual Information(2)
26	Interest service coverage ratio	0	0	Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Text Block

Textual Information(4)

- 1.The above results were reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on 29.05.2026. These Financial Results have been audited 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 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 year ended March 31, 2026.
- 3.During the quarter ended December 31, 2025, 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 legal remedies for recovery of the outstanding amounts.
- 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.

Statement of Asset and Liabilities		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		31-03-2026
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Consolidated
Assets		
1	Non-current assets	
	Property, plant and equipment	37.21
	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	
1	Other non-current financial assets	100
2		
3		
4		
5		
	Details of other non-current financial assets	
	Total of other non-current financial assets	100
	Total non-current financial assets	100
	Deferred tax assets (net)	31.42
	Other non-current assets	
1		
2		
3		
4		
5		
	Details of other non-current assets	
	Total of other non-current assets	
	Total non-current assets	168.63
2	Current assets	
	Inventories	0
	Current financial asset	
	Current investments	137.05
	Trade receivables, current	1808.17
	Cash and cash equivalents	138.38
	Bank balance other than cash and cash equivalents	196.97
	Loans, current	500
	Other current financial assets	
1	Other current financial assets	73.23

4		
5		
	Details of other non-current liabilities	
	Total of other non-current liabilities	
	Total non-current liabilities	31.5
	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	
1	Other current financial liabilities	59.04
2		
3		
4		
5		
	Details of other current financial liabilities	
	Total of other current financial liabilities	59.04
	Total current financial liabilities	59.04
	Other current liabilities	
1	Other current liabilities	139.88
2		
3		
4		
5		
	Details of other current liabilities	
	Total of other current liabilities	139.88
	Provisions, current	4.78
	Current tax liabilities (Net)	
	Deferred government grants, Current	
	Total current liabilities	203.7
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	235.2
	Total equity and liabilities	3143.34
	Disclosure of notes on assets and liabilities	

Other Comprehensive Income

	Date of start of reporting period	01-01-2026	01-04-2025
	Date of end of reporting period	31-03-2026	31-03-2026
	Whether results are audited or unaudited	Audited	Audited
	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		
1	GRATUITY	1.52	4.75
	Total Amount of items that will not be reclassified to profit and loss	1.52	4.75
2	Income tax relating to items that will not be reclassified to profit or loss	0.39	1.20
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	1.13	3.55

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		31-03-2026
Whether results are audited or unaudited		Audited
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	169.38
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	-662.23
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	147.65
	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	-848.62
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-1412.85
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	17.37
	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	-14.1
	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	207.96
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	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	17.38
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-1383.62
	Net cash flows from (used in) operations	-1214.24
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	78.54
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	-1292.78
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	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	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	0
	Purchase of property, plant and equipment	2.03
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	190.1
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	1066.84
	Net cash flows from (used in) investing activities	1254.91
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	0
	Repayments of borrowings	0
	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	-37.87
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	-37.87

	Cash and cash equivalents cash flow statement at beginning of period	176.25
	Cash and cash equivalents cash flow statement at end of period	138.38

