

## 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	12-11-2025
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	Quarterly
Reporting Quarter	Second 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	12-11-2025
Start time of board meeting	16:00:00
End date of board meeting	12-11-2025
End time of board meeting	18:30:00
Whether cash flow statement is applicable on company	true
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?	true
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	true
(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)?	false
(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?	true
Latest Date on which RPT policy is updated	12-02-2025
Indicate Company website link for updated RPT policy of the Company	<a href="https://eesl.in/pdf/policies/Policy_Related_Party.pdf">https://eesl.in/pdf/policies/Policy_Related_Party.pdf</a>
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**

<a href="#">Textual Information(1)</a>	Not Applicable
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## 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	01-07-2025	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 1	<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>		
1	<b>Income</b>		
	Revenue from operations	12,286.28	17,620.92
	Other income	41.92	124.88
	<b>Total income</b>	12,328.20	17,745.80
2	<b>Expenses</b>		
(a)	Cost of materials consumed	0.00	0.00
(b)	Purchases of stock-in-trade	9,919.86	15,788.69
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	2,211.69	1,579.74
(d)	Employee benefit expense	76.09	162.51
(e)	Finance costs	0.17	0.25
(f)	Depreciation, depletion and amortisation expense	4.50	9.62
(g)	<b>Other Expenses</b>		
1	Foreign Exchange Loss	128.15	122.44
2	Other Expenses	11.45	44.42
	<b>Total other expenses</b>	139.60	166.86
	<b>Total expenses</b>	12,351.91	17,707.67
3	<b>Total profit before exceptional items and tax</b>	(23.71)	38.13
4	Exceptional items	0.00	0.00
5	<b>Total profit before tax</b>	(23.71)	38.13
6	<b>Tax expense</b>		
7	Current tax	(5.29)	11.13
8	Deferred tax	(0.98)	(2.12)
9	<b>Total tax expenses</b>	(6.27)	9.01
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	<b>Net Profit Loss for the period from continuing operations</b>	(17.44)	29.12
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	<b>Net profit (loss) from discontinued operation after tax</b>	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	<b>Total profit (loss) for period</b>	(17.44)	29.12
17	Other comprehensive income net of taxes	0.00	0.00
18	<b>Total Comprehensive Income for the period</b>	(17.44)	29.12
19	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	<b>Total Comprehensive income for the period attributable to</b>		
	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	<b>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		
23	<b>Earnings per share</b>		
i	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	(0.38)	0.64
	Diluted earnings (loss) per share from continuing operations	(0.38)	0.64
ii	<b>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
iii	<b>Earnings per equity share (for continuing and discontinued operations)</b>		
	Basic earnings (loss) per share from continuing and discontinued operations	(0.38)	0.64
	Diluted earnings (loss) per share from continuing and discontinued operations	(0.38)	0.64
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

<a href="#">Textual Information(1)</a>	<p>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.</p>
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## 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	01-07-2025	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
<b>Other comprehensive income [Abstract]</b>		
<b>1 Amount of items that will not be reclassified to profit and loss</b>		
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		
<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		
5 Total Other comprehensive income		

# Statement of Asset and Liabilities

Amount in (Lakhs)

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
<b>Assets</b>		
1	<b>Non-current assets</b>	
	Property, plant and equipment	42.61
	Capital work-in-progress	0.00
	Investment property	0.00
	Goodwill	0.00
	Other intangible assets	0.00
	Intangible assets under development	0.00
	Biological assets other than bearer plants	0.00
	Investments accounted for using equity method	0.00
	<b>Non-current financial assets</b>	
	Non-current investments	69.23
	Trade receivables, non-current	0.00
	Loans, non-current	121.35
	Other non-current financial assets	200.00
	<b>Total non-current financial assets</b>	390.58
	Deferred tax assets (net)	11.42
	Other non-current assets	0.00
	<b>Total non-current assets</b>	444.61
2	<b>Current assets</b>	
	Inventories	0.00
	<b>Current financial asset</b>	
	Current investments	2,033.13
	Trade receivables, current	0.24
	Cash and cash equivalents	120.57
	Bank balance other than cash and cash equivalents	440.60
	Loans, current	500.00
	Other current financial assets	81.16
	<b>Total current financial assets</b>	3,175.70
	Current tax assets (net)	0.49
	Other current assets	113.77
	<b>Total current assets</b>	3,289.96
3	Non-current assets classified as held for sale	0.00
4	Regulatory deferral account debit balances and related deferred tax Assets	0.00
	<b>Total assets</b>	3,734.57
<b>Equity and liabilities</b>		
1	<b>Equity</b>	
	<b>Equity attributable to owners of parent</b>	
	Equity share capital	456.90
	Other equity	2,539.03
	<b>Total equity attributable to owners of parent</b>	2,995.93
	Non controlling interest	
	<b>Total equity</b>	2,995.93
2	<b>Liabilities</b>	
	<b>Non-current liabilities</b>	
	<b>Non-current financial liabilities</b>	
	Borrowings, non-current	0.00
	<b>Trade payables, non-current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	0.00
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00
	<b>Total Trade payable</b>	0.00
	Other non-current financial liabilities	0.00
	<b>Total non-current financial liabilities</b>	0.00
	Provisions, non-current	22.56
	Deferred tax liabilities (net)	0.00
	Deferred government grants, Non-current	0.00
	Other non-current liabilities	0.00
	<b>Total non-current liabilities</b>	22.56
	<b>Current liabilities</b>	
	<b>Current financial liabilities</b>	
	Borrowings, current	0.00
	<b>Trade payables, current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	0.00
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00
	<b>Total Trade payable</b>	0.00
	Other current financial liabilities	56.74
	<b>Total current financial liabilities</b>	56.74
	Other current liabilities	657.26
	Provisions, current	2.08
	Current tax liabilities (Net)	0.00
	Deferred government grants, Current	0.00
	<b>Total current liabilities</b>	716.08
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.00
4	Regulatory deferral account credit balances and related deferred tax liability	0.00
	<b>Total liabilities</b>	738.64
	<b>Total equity and liabilities</b>	3,734.57
Disclosure of notes on assets and liabilities		

## Cash flow statement indirect

Amount in (Lakhs)

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
<b>Part I</b>	<b>Blue color marked fields are non-mandatory.</b>	
<b>1</b>	<b>Statement of cash flows</b>	
	<b>Cash flows from used in operating activities</b>	
	Profit before tax	38.13
<b>2</b>	<b>Adjustments for reconcile profit (loss)</b>	
	Adjustments for finance costs	0.00
	Adjustments for decrease (increase) in inventories	1,579.74
	Adjustments for decrease (increase) in trade receivables, current	1,145.69
	Adjustments for decrease (increase) in trade receivables, non-current	0.00
	Adjustments for decrease (increase) in other current assets	128.70
	Adjustments for decrease (increase) in other non-current assets	0.00
	Adjustments for other financial assets, non-current	0.00
	Adjustments for other financial assets, current	0.00
	Adjustments for other bank balances	0.00
	Adjustments for increase (decrease) in trade payables, current	(848.61)
	Adjustments for increase (decrease) in trade payables, non-current	0.00
	Adjustments for increase (decrease) in other current liabilities	(894.29)
	Adjustments for increase (decrease) in other non-current liabilities	0.00
	Adjustments for depreciation and amortisation expense	9.62
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
	Adjustments for provisions, current	0.00
	Adjustments for provisions, non-current	0.00
	Adjustments for other financial liabilities, current	(16.41)
	Adjustments for other financial liabilities, non-current	0.00
	Adjustments for unrealised foreign exchange losses gains	0.00
	Adjustments for dividend income	0.00
	Adjustments for interest income	0.00
	Adjustments for share-based payments	0.00
	Adjustments for fair value losses (gains)	0.00
	Adjustments for undistributed profits of associates	0.00
	Other adjustments for which cash effects are investing or financing cash flow	0.00
	Other adjustments to reconcile profit (loss)	0.00
	Other adjustments for non-cash items	0.95
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
	<b>Total adjustments for reconcile profit (loss)</b>	1,105.39
	<b>Net cash flows from (used in) operations</b>	1,143.52
	Dividends received	0.00
	Interest paid	0.00
	Interest received	(119.98)
	Income taxes paid (refund)	19.58
	Other inflows (outflows) of cash	0.00
	<b>Net cash flows from (used in) operating activities</b>	1,003.96
<b>3</b>	<b>Cash flows from used in investing activities</b>	
	Cash flows from losing control of subsidiaries or other businesses	0.00
	Cash flows used in obtaining control of subsidiaries or other businesses	0.00
	Other cash receipts from sales of equity or debt instruments of other entities	0.00
	Other cash payments to acquire equity or debt instruments of other entities	0.00
	Other cash receipts from sales of interests in joint ventures	0.00
	Other cash payments to acquire interests in joint ventures	0.00
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
	Proceeds from sales of property, plant and equipment	0.00
	Purchase of property, plant and equipment	0.18
	Proceeds from sales of investment property	0.00
	Purchase of investment property	0.00
	Proceeds from sales of intangible assets	0.00
	Purchase of intangible assets	0.00
	Proceeds from sales of intangible assets under development	0.00
	Purchase of intangible assets under development	0.00
	Proceeds from sales of goodwill	0.00
	Purchase of goodwill	0.00
	Proceeds from biological assets other than bearer plants	0.00
	Purchase of biological assets other than bearer plants	0.00
	Proceeds from government grants	0.00
	Proceeds from sales of other long-term assets	0.00
	Purchase of other long-term assets	0.00
	Cash advances and loans made to other parties	0.00
	Cash receipts from repayment of advances and loans made to other parties	0.00
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
	Dividends received	0.00
	Interest received	133.17
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	(1,192.11)
	<b>Net cash flows from (used in) investing activities</b>	(1,059.12)

<b>4</b>	<b>Cash flows from used in financing activities</b>	
	Proceeds from changes in ownership interests in subsidiaries	0.00
	Payments from changes in ownership interests in subsidiaries	0.00
	Proceeds from issuing shares	0.00
	Proceeds from issuing other equity instruments	0.00
	Payments to acquire or redeem entity's shares	0.00
	Payments of other equity instruments	0.00
	Proceeds from exercise of stock options	0.00
	Proceeds from issuing debentures notes bonds etc	0.00
	Proceeds from borrowings	0.00
	Repayments of borrowings	0.00
	Payments of lease liabilities	0.00
	Dividends paid	0.00
	Interest paid	0.00
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	<b>Net cash flows from (used in) financing activities</b>	0.00
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	(55.16)
<b>5</b>	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	0.00
	<b>Net increase (decrease) in cash and cash equivalents</b>	(55.16)
	<b>Cash and cash equivalents cash flow statement at beginning of period</b>	175.73
	<b>Cash and cash equivalents cash flow statement at end of period</b>	120.57



### 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							

## Amount in (L akhs)

Total value of transaction during the reporting period	11,582.72
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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							