# Integrated Filing (Finance) Ind AS

## **EMERGENT INDUSTRIAL SOLUTIONS LIMITED**

#### **General Information**

Carin anda*	E06190
Scrip code*	506180
NSE Symbol* MSEI Symbol*	NOTLISTED 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?	
(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 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	https://eesl.in/pdf/policies/P
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

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#### 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 o	of start of reporting period	01-07-2025	01-04-2025
	of end of reporting period	30-09-2025	30-09-2025
	ner results are audited or unaudited	Unaudited	Unaudited
Vatur	e of report standalone or consolidated	Standalone	Standalone
	Blue color marked fields are non-mandatory. For Consolidated Results, if the co 6 months ended, in such case zero shall be inserted in the said column.	mpany has no figu	res for 3 months
1	Income		
	Revenue from operations	12,286.28	17,620.9
	Other income	41.92	124.8
_	Total income	12,328.20	17,745.8
_	Expenses	2.22	0.0
* /	Cost of materials consumed	0.00	0.0
` '	Purchases of stock-in-trade	9,919.86	15,788.6
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	2,211.69	1,579.7
	Employee benefit expense	76.09	162.5
* /	Finance costs Depreciation, depletion and amortisation expense	0.17 4.50	0.2 9.6
* /	Other Expenses	4.50	9.0
107	Foreign Exchange Loss	128.15	122.4
_	Other Expenses	11.45	44.4
_	Total other expenses	139.60	166.8
	Total expenses	12,351.91	17,707.6
3	Total profit before exceptional items and tax	(23.71)	38.1
	Exceptional items	0.00	0.0
5	Total profit before tax	(23.71)	38.1
	Tax expense	(20.71)	30.1
	Current tax	(5.29)	11.1
	Deferred tax	(0.98)	(2.12
9	Total tax expenses	(6.27)	9.0
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.0
11	Net Profit Loss for the period from continuing operations	(17.44)	29.1
_	Profit (loss) from discontinued operations before tax	0.00	0.0
	Tax expense of discontinued operations	0.00	0.0
14	Net profit (loss) from discontinued operation after tax	0.00	0.0
	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.0
16	Total profit (loss) for period	(17.44)	29.1
17	Other comprehensive income net of taxes	0.00	0.0
18	Total Comprehensive Income for the period	(17.44)	29.1
	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		
	Details of equity share capital		
	Paid-up equity share capital	456.90	456.9
	Face value of equity share capital	10.00	10.0
	Reserves excluding revaluation reserve		
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	(0.38)	0.6
	Diluted earnings (loss) per share from continuing operations	(0.38)	0.6
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0.00	0.0
	Diluted earnings (loss) per share from discontinued operations	0.00	0.0
iii	Earnings per equity share (for continuing and discontinued operations)		
	Basic earnings (loss) per share from continuing and discontinued operations	(0.38)	0.6
	Diluted earnings (loss) per share from continuing and discontinued operations	(0.38)	0.6
24	Debt equity ratio		
	Debt service coverage ratio		
	Interest service coverage ratio		
27	Remarks for debt equity ratio		
	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		

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Textual Information(1)

The above results were reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on 12.11.2025. 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.

## Other Comprehensive Income

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
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 los	s	
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 los	s	
4 Income tax relating to items that will be reclassified to profit or loss		
5 Total Other comprehensive incom	е	

#### Statement of Asset and Liabilities

ate (	Particulars	Half Year ender (dd-mm-yyyy)
ate (	of start of reporting period	01-04-2025
/hatl	of end of reporting period	30-09-2025
neu	her results are audited or unaudited	Unaudited
atur	e of report standalone or consolidated	Standalone
	Assets	
1	Non-current assets	
	Property, plant and equipment	42.6
	Capital work-in-progress	0.0
	Investment property	0.0
	Goodwill	0.0
	Other intangible assets	0.0
	Intangible assets under development	0.0
	Biological assets other than bearer plants	0.0
	Investments accounted for using equity method	0.0
	Non-current financial assets	0.0
	Non-current investments	69.2
	Trade receivables, non-current	0.0
		121.3
	Loans, non-current Other non-current financial assets	
		200.0
	Total non-current financial assets	390.
	Deferred tax assets (net)	11.4
	Other non-current assets	0.0
	Total non-current assets	444.6
!	Current assets	
	Inventories	0.0
	Current financial asset	
	Current investments	2,033.
	Trade receivables, current	0.2
	Cash and cash equivalents	120.
	Bank balance other than cash and cash equivalents	440.0
	Loans, current	500.0
	Other current financial assets	81.
	Total current financial assets	3,175.7
	Current tax assets (net)	0,170.1
	Other current assets	113.7
	Total current assets	3,289.9
	Non-current assets classified as held for sale	0.0
	Regulatory deferral account debit balances and related deferred tax Assets	0.0
	Total assets Equity and liabilities	3,734.
	Equity attributable to owners of parent Equity share capital	456.9
	Other equity	2,539.0
	Total equity attributable to owners of parent	2,995.9
	Non controlling interest	
	Total equity	2.005.0
_		2,995.9
	Liabilities	2,995.
	Non-current liabilities	2,995.9
	Non-current liabilities Non-current financial liabilities	
	Non-current liabilities Non-current financial liabilities Borrowings, non-current	2,995.9
	Non-current liabilities Non-current financial liabilities Borrowings, non-current Trade payables, non-current	0.0
	Non-current liabilities Non-current financial liabilities Borrowings, non-current Trade payables, non-current (A) Total outstanding dues of micro enterprises and small enterprises	0.0
	Non-current liabilities Non-current financial liabilities Borrowings, non-current Trade payables, non-current (A) Total outstanding dues of micro enterprises and small enterprises (B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.1 0.1
	Non-current liabilities  Non-current financial liabilities  Borrowings, non-current  Trade payables, non-current  (A) Total outstanding dues of micro enterprises and small enterprises  (B) Total outstanding dues of creditors other than micro enterprises and small enterprises  Total Trade payable	0. 0. 0.
	Non-current liabilities  Non-current financial liabilities  Borrowings, non-current  Trade payables, non-current  (A) Total outstanding dues of micro enterprises and small enterprises  (B) Total outstanding dues of creditors other than micro enterprises and small enterprises  Total Trade payable  Other non-current financial liabilities	0. 0. 0. 0.
	Non-current liabilities  Non-current financial liabilities  Borrowings, non-current  Trade payables, non-current  (A) Total outstanding dues of micro enterprises and small enterprises  (B) Total outstanding dues of creditors other than micro enterprises and small enterprises  Total Trade payable	0.4 0.0 0.4 0.1 0.1
	Non-current liabilities  Non-current financial liabilities  Borrowings, non-current  Trade payables, non-current  (A) Total outstanding dues of micro enterprises and small enterprises  (B) Total outstanding dues of creditors other than micro enterprises and small enterprises  Total Trade payable  Other non-current financial liabilities  Total non-current financial liabilities  Provisions, non-current	0.0 0.0 0.0 0.1 0.1 0.1
	Non-current liabilities  Non-current financial liabilities  Borrowings, non-current  Trade payables, non-current  (A) Total outstanding dues of micro enterprises and small enterprises  (B) Total outstanding dues of creditors other than micro enterprises and small enterprises  Total Trade payable  Other non-current financial liabilities  Total non-current financial liabilities	0.0 0.0 0.0 0.1 0.1 0.1
	Non-current liabilities  Non-current financial liabilities  Borrowings, non-current  Trade payables, non-current  (A) Total outstanding dues of micro enterprises and small enterprises  (B) Total outstanding dues of creditors other than micro enterprises and small enterprises  Total Trade payable  Other non-current financial liabilities  Total non-current financial liabilities  Provisions, non-current	0.1 0.1 0.1 0.1 0.1 22.3
	Non-current liabilities  Non-current financial liabilities  Borrowings, non-current  Trade payables, non-current  (A) Total outstanding dues of micro enterprises and small enterprises  (B) Total outstanding dues of creditors other than micro enterprises and small enterprises  Total Trade payable  Other non-current financial liabilities  Total non-current financial liabilities  Provisions, non-current  Deferred tax liabilities (net)	0.0 0.1 0.1 0.1 0.1 22.2 0.1
	Non-current liabilities  Non-current financial liabilities  Borrowings, non-current  Trade payables, non-current  (A) Total outstanding dues of micro enterprises and small enterprises  (B) Total outstanding dues of creditors other than micro enterprises and small enterprises  Total Trade payable  Other non-current financial liabilities  Total non-current financial liabilities  Provisions, non-current  Deferred tax liabilities (net)  Deferred government grants, Non-current	0.0 0.0 0.0 0.0 0.0 22.0 0.0
	Non-current liabilities  Non-current financial liabilities  Borrowings, non-current  Trade payables, non-current  (A) Total outstanding dues of micro enterprises and small enterprises  (B) Total outstanding dues of creditors other than micro enterprises and small enterprises  Total Trade payable  Other non-current financial liabilities  Total non-current financial liabilities  Provisions, non-current  Deferred tax liabilities (net)  Deferred government grants, Non-current  Other non-current liabilities  Total non-current liabilities  Current liabilities  Current linancial liabilities	0. 0. 0. 0. 0. 0. 22. 0. 0. 22.
	Non-current liabilities  Non-current financial liabilities  Borrowings, non-current  Trade payables, non-current  (A) Total outstanding dues of micro enterprises and small enterprises  (B) Total outstanding dues of creditors other than micro enterprises and small enterprises  Total Trade payable  Other non-current financial liabilities  Provisions, non-current  Deferred tax liabilities (net)  Deferred government grants, Non-current  Other non-current liabilities  Total non-current liabilities  Current liabilities  Current financial liabilities  Borrowings, current	0. 0. 0. 0. 0. 0. 22. 0. 0. 22.
	Non-current liabilities  Non-current financial liabilities  Borrowings, non-current  Trade payables, non-current  (A) Total outstanding dues of micro enterprises and small enterprises  (B) Total outstanding dues of creditors other than micro enterprises and small enterprises  Total Trade payable  Other non-current financial liabilities  Total non-current financial liabilities  Provisions, non-current  Deferred tax liabilities (net)  Deferred government grants, Non-current  Other non-current liabilities  Total non-current liabilities  Current liabilities  Current liabilities  Borrowings, current  Trade payables, current	0.0 0.1 0.1 0.1 0.1 22.2 0.1 0.1 0.1
	Non-current liabilities  Non-current financial liabilities  Borrowings, non-current  Trade payables, non-current  (A) Total outstanding dues of micro enterprises and small enterprises  (B) Total outstanding dues of creditors other than micro enterprises and small enterprises  Total Trade payable  Other non-current financial liabilities  Total non-current financial liabilities  Provisions, non-current  Deferred tax liabilities (net)  Deferred government grants, Non-current  Other non-current liabilities  Total non-current liabilities  Current liabilities  Current financial liabilities  Borrowings, current  Trade payables, current  (A) Total outstanding dues of micro enterprises and small enterprises	0.1 0.1 0.1 0.1 0.1 22 0.1 0.1 0.1 0.1
	Non-current liabilities  Non-current financial liabilities  Borrowings, non-current  Trade payables, non-current  (A) Total outstanding dues of micro enterprises and small enterprises  (B) Total outstanding dues of creditors other than micro enterprises and small enterprises  Total Trade payable  Other non-current financial liabilities  Total non-current financial liabilities  Provisions, non-current  Deferred tax liabilities (net)  Deferred government grants, Non-current  Other non-current liabilities  Total non-current liabilities  Current liabilities  Current financial liabilities  Borrowings, current  Trade payables, current  (A) Total outstanding dues of creditors other than micro enterprises and small enterprises  (B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.1 0.1 0.1 0.1 0.1 0.1 0.1 0.1
	Non-current liabilities  Non-current financial liabilities  Borrowings, non-current  Trade payables, non-current  (A) Total outstanding dues of micro enterprises and small enterprises  (B) Total outstanding dues of creditors other than micro enterprises and small enterprises  Total Trade payable  Other non-current financial liabilities  Total non-current financial liabilities  Provisions, non-current  Deferred tax liabilities (net)  Deferred government grants, Non-current  Other non-current liabilities  Total non-current liabilities  Current liabilities  Current financial liabilities  Borrowings, current  (A) Total outstanding dues of micro enterprises and small enterprises  (B) Total outstanding dues of creditors other than micro enterprises and small enterprises  Total Trade payable	0.1 0.1 0.1 0.1 0.1 0.1 0.1 0.1
	Non-current liabilities  Non-current financial liabilities  Borrowings, non-current  (A) Total outstanding dues of micro enterprises and small enterprises  (B) Total outstanding dues of creditors other than micro enterprises and small enterprises  Total Trade payable  Other non-current financial liabilities  Provisions, non-current  Deferred tax liabilities (net)  Deferred government grants, Non-current  Other non-current liabilities  Total non-current liabilities  Current liabilities  Current liabilities  Current financial liabilities  Borrowings, current  Trade payables, current  (A) Total outstanding dues of micro enterprises and small enterprises  (B) Total outstanding dues of creditors other than micro enterprises and small enterprises  Total Trade payable  Other current financial liabilities	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
	Non-current liabilities  Non-current financial liabilities  Borrowings, non-current  (A) Total outstanding dues of micro enterprises and small enterprises  (B) Total outstanding dues of creditors other than micro enterprises and small enterprises  (B) Total outstanding dues of creditors other than micro enterprises and small enterprises  Total Trade payable  Other non-current financial liabilities  Provisions, non-current  Deferred tax liabilities (net)  Deferred government grants, Non-current  Other non-current liabilities  Current liabilities  Current liabilities  Current liabilities  Borrowings, current  Trade payables, current  (A) Total outstanding dues of micro enterprises and small enterprises  (B) Total outstanding dues of creditors other than micro enterprises and small enterprises  Total Trade payable  Other current financial liabilities  Total Trade payable  Other current financial liabilities  Total Trade payable	0.1 0.1 0.1 0.1 0.1 0.1 0.1 0.1
	Non-current liabilities  Non-current financial liabilities  Borrowings, non-current  Trade payables, non-current  (A) Total outstanding dues of micro enterprises and small enterprises  (B) Total outstanding dues of creditors other than micro enterprises and small enterprises  Total Trade payable  Other non-current financial liabilities  Total non-current financial liabilities  Provisions, non-current  Deferred tax liabilities (net)  Deferred government grants, Non-current  Other non-current liabilities  Total non-current liabilities  Current liabilities  Current liabilities  Borrowings, current  Trade payables, current  (A) Total outstanding dues of micro enterprises and small enterprises  (B) Total outstanding dues of creditors other than micro enterprises and small enterprises  Other current financial liabilities  Total Trade payable  Other current financial liabilities  Total Trade payable  Other current financial liabilities  Total Trade payable  Other current financial liabilities	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
	Non-current liabilities  Non-current financial liabilities  Borrowings, non-current  Trade payables, non-current  (A) Total outstanding dues of micro enterprises and small enterprises  (B) Total outstanding dues of creditors other than micro enterprises and small enterprises  Total Trade payable  Other non-current financial liabilities  Total non-current financial liabilities  Provisions, non-current  Deferred tax liabilities (net)  Deferred government grants, Non-current  Other non-current liabilities  Total non-current liabilities  Current liabilities  Current financial liabilities  Borrowings, current  Trade payables, current  (A) Total outstanding dues of micro enterprises and small enterprises  Total Trade payable  Other current financial liabilities  Total outstanding dues of creditors other than micro enterprises and small enterprises  Total Trade payable  Other current financial liabilities  Total current financial liabilities  Other current liabilities  Total current financial liabilities  Provisions, current	0.0 0.1 0.1 0.1 0.1 0.1 0.1 0.1 0.1 0.1
	Non-current liabilities  Non-current financial liabilities  Borrowings, non-current  Trade payables, non-current  (A) Total outstanding dues of micro enterprises and small enterprises  (B) Total outstanding dues of creditors other than micro enterprises and small enterprises  Total Trade payable  Other non-current financial liabilities  Total non-current financial liabilities  Provisions, non-current  Deferred tax liabilities (net)  Deferred government grants, Non-current  Other non-current liabilities  Current liabilities  Current financial liabilities  Current financial liabilities  Current financial liabilities  (A) Total outstanding dues of micro enterprises and small enterprises  (B) Total outstanding dues of creditors other than micro enterprises and small enterprises  Total Trade payable  Other current financial liabilities  Total current financial liabilities  Total Trade payable  Other current liabilities  Total current financial liabilities  Provisions, current  Current tax liabilities (Net)	0.1 0.1 0.1 0.1 0.1 0.1 0.1 0.1
	Non-current liabilities  Non-current financial liabilities  Borrowings, non-current  (A) Total outstanding dues of micro enterprises and small enterprises  (B) Total outstanding dues of creditors other than micro enterprises and small enterprises  (B) Total outstanding dues of creditors other than micro enterprises and small enterprises  Total Trade payable  Other non-current financial liabilities  Provisions, non-current  Deferred tax liabilities (net)  Deferred government grants, Non-current  Other non-current liabilities  Total non-current liabilities  Current liabilities  Current financial liabilities  Borrowings, current  Trade payables, current  (A) Total outstanding dues of micro enterprises and small enterprises  (B) Total outstanding dues of creditors other than micro enterprises and small enterprises  Total Trade payable  Other current liabilities  Total current financial liabilities  Other current liabilities  Total current financial liabilities  Total current financial liabilities  Other current liabilities (Net)  Deferred government grants, Current	0.1 0.1 0.1 0.1 0.1 0.1 0.1 0.1
	Non-current liabilities Non-current financial liabilities Borrowings, non-current Trade payables, non-current (A) Total outstanding dues of micro enterprises and small enterprises (B) Total outstanding dues of creditors other than micro enterprises and small enterprises  Total Trade payable Other non-current financial liabilities  Total non-current financial liabilities  Provisions, non-current Deferred tax liabilities (net) Deferred government grants, Non-current Other non-current liabilities  Total non-current liabilities  Current liabilities  Current liabilities  Borrowings, current Trade payables, current (A) Total outstanding dues of micro enterprises and small enterprises (B) Total outstanding dues of creditors other than micro enterprises and small enterprises  Other current financial liabilities  Total Trade payable Other current liabilities  Total Trade payable Other current liabilities  Total Trade payable Other current liabilities  Total current financial liabilities  Frovisions, current Current Liabilities (Net) Deferred government grants, Current Total current liabilities (Net) Deferred government grants, Current	0.1 0.1 0.1 0.1 0.1 0.1 0.1 0.1
	Non-current liabilities  Non-current financial liabilities  Borrowings, non-current  Trade payables, non-current  (A) Total outstanding dues of micro enterprises and small enterprises and small enterprises  Total Trade payable  Other non-current financial liabilities  Total non-current financial liabilities  Total non-current financial liabilities  Deferred tax liabilities (net)  Deferred government grants, Non-current  Other non-current liabilities  Total non-current liabilities  Current liabilities  Total non-current liabilities  Current financial liabilities  Borrowings, current  Trade payables, current  (A) Total outstanding dues of micro enterprises and small enterprises  (B) Total outstanding dues of creditors other than micro enterprises and small enterprises  Other current financial liabilities  Total Trade payable  Other current liabilities  Total current financial liabilities  Total rade payable  Other current liabilities  Total current financial liabilities	
	Non-current liabilities Non-current financial liabilities Borrowings, non-current Trade payables, non-current (A) Total outstanding dues of micro enterprises and small enterprises (B) Total outstanding dues of creditors other than micro enterprises and small enterprises  Total Trade payable Other non-current financial liabilities  Total non-current financial liabilities  Provisions, non-current Deferred tax liabilities (net) Deferred government grants, Non-current Other non-current liabilities  Total non-current liabilities  Current liabilities  Current liabilities  Borrowings, current Trade payables, current (A) Total outstanding dues of micro enterprises and small enterprises (B) Total outstanding dues of creditors other than micro enterprises and small enterprises  Other current financial liabilities  Total Trade payable Other current liabilities  Total Trade payable Other current liabilities  Total Trade payable Other current liabilities  Total current financial liabilities  Frovisions, current Current Liabilities (Net) Deferred government grants, Current Total current liabilities (Net) Deferred government grants, Current	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
	Non-current liabilities  Non-current financial liabilities  Borrowings, non-current  Trade payables, non-current  (A) Total outstanding dues of micro enterprises and small enterprises and small enterprises  Total Trade payable  Other non-current financial liabilities  Total non-current financial liabilities  Total non-current financial liabilities  Deferred tax liabilities (net)  Deferred government grants, Non-current  Other non-current liabilities  Total non-current liabilities  Current liabilities  Total non-current liabilities  Current financial liabilities  Borrowings, current  Trade payables, current  (A) Total outstanding dues of micro enterprises and small enterprises  (B) Total outstanding dues of creditors other than micro enterprises and small enterprises  Other current financial liabilities  Total Trade payable  Other current liabilities  Total current financial liabilities  Total rade payable  Other current liabilities  Total current financial liabilities	0.1 0.1 0.1 0.1 0.1 0.1 0.1 0.1

#### Cash flow statement indirect

Part Blue col 1 Stateme Cash flore Profit be 2 Adjustme A	Particulars	Half Year ended
ate of end of whether result lature of report lature l	et of reporting period	(dd-mm-yyyy)
Vhether result lature of report lature lat		01-04-2025 30-09-2025
Part Blue col 1 Stateme Cash flore Profit be 2 Adjustme A	esults are audited or unaudited	Unaudited
Part I Blue col 1 Statemer Cash file Profit be 2 Adjustm Adjus	eport standalone or consolidated	Standalone
1 Stateme Cash flo Profit be 2 Adjustm	•	Staridatorie
Cash floc Profit be  2 Adjustm	color marked fields are non-mandatory.	
Profit be  2 Adjustm A	ement of cash flows	
2 Adjustman Adju	h flows from used in operating activities It before tax	38.1
Adjustmi Adj	Istments for reconcile profit (loss)	00.1
Adjustmi Adj	stments for finance costs	0.0
Adjustmin Adjust	stments for decrease (increase) in inventories	1,579.7
Adjustmi Adj	stments for decrease (increase) in trade receivables, current	1,145.6
Adjustministriction Other addition Other addition Other addition Adjustministriction Other addition Adjustministriction Other addition Other additional Oth	stments for decrease (increase) in trade receivables, non-current	0.0
Adjustman Adjust	stments for decrease (increase) in other current assets	128.7
Adjustman Adjust	stments for decrease (increase) in other non-current assets	0.0
Adjustman Adjust	stments for other financial assets, non-current	0.0
Adjustmin Adjust	stments for other financial assets, current	0.0
Adjustman Adjust	stments for other bank balances	0.0
Adjustmin Adjust	stments for increase (decrease) in trade payables, current	(848.6
Adjustmi Adj	stments for increase (decrease) in trade payables, non-current	0.0
Adjustmi Adj	stments for increase (decrease) in other current liabilities	(894.2
Adjustmi Adj	stments for increase (decrease) in other non-current liabilities	0.0
Adjustmi Other ad Oth	stments for depreciation and amortisation expense	9.6
Adjustmin Adjust	stments for impairment loss reversal of impairment loss recognised in profit or loss	0.0
Adjustmi Other ad Other ad Share of  Dividend Interest i Income t Cash flor Cash flor Cash flor Cash flor Other ca Other ca Other ca Other ca Other ca Purchas Proceed Proceed Proceed	stments for provisions, current	0.0
Adjustmi Adj	stments for provisions, non-current	0.0
Adjustmi Adjustmi Adjustmi Adjustmi Adjustmi Adjustmi Adjustmi Adjustmi Other ad Other ad Other ad Share of  Dividend Interest i Interest i Interest of Other ad Othe	stments for other financial liabilities, current	(16.4
Adjustment	stments for other financial liabilities, non-current	0.0
Adjustman Adjustman Adjustman Adjustman Adjustman Other ad Other ad Other ad Share of  Dividend Interest in Interest in Interest in Interest in Other inf  3 Cash floo Cash floo Cash floo Cash floo Cash rea Other can	stments for unrealised foreign exchange losses gains	0.0
Adjustment	stments for dividend income	0.0
Adjustm Adjustm Other ad Other ad Other ad Share of  Dividend Interest i Interest i Income t Other ind  3 Cash flor Cash flor Other ca Other ca Other ca Other ca Purchas Proceed Purchas	stments for interest income	0.0
Adjustm. Other ad Other ad Other ad Other ad Other ad Share of  Dividend Interest   Interest   Interest   Other int  Cash flo Cash flo Other ca Other ca Other ca Other ca Other ca Purchas Proceed Purchas	stments for share-based payments	0.0
Other ad Share of  Dividend Interest I Increme I Other inf Cash flo Cash flo Other ca Other ca Other ca Other ca Other ca Proceed Purchase Proceed	stments for fair value losses (gains)	0.0
Other ad Other ad Other ad Other ad Other ad Share of Dividend Interest   Interest   Income I Other inf  Cash flo Cash flo Other ca Other ca Other ca Other ca Other ca Purchas Proceed Purchas	stments for undistributed profits of associates	0.0
Other ad Share of Dividend Interest I Income t Other inf  3 Cash flo Cash flo Cash flo Other ca Other ca Other ca Cash rec partners: Cash pa Proceed Purchas Proceed	er adjustments for which cash effects are investing or financing cash flow	0.0
Dividend Interest i Interest i Income t Other int  3 Cash floc Cash floc Cash flor Other ca Other ca Other ca Cash rec partners Cash pa Proceed Purchas Proceed	er adjustments to reconcile profit (loss)	0.0
Dividend Interest   In	er adjustments for non-cash items	0.9
Interest Interest Interest Interest Income Interest Income	re of profit and loss from partnership firm or association of persons or limited liability partnerships	1,105.3
Interest   Interest   Interest   Income to Other information   Income to Other information   Income to Cash floor   Income to Other cash floor   Income to Other cash partners   Income to Oth	Total adjustments for reconcile profit (loss)  Net cash flows from (used in) operations	1,143.5
Interest Interest Interest Interest Income Interest Income	dends received	0.0
Interest income to Other information of the case of th		0.0
Income I Other inf  3 Cash flor Cash flor Cash flor Other ca Other ca Other ca Cash rec partners Cash pa Proceed Purchas	·	(119.9
Other inf  Cash flot Cash flot Cash flot Cash flot Other ca Other ca Other ca Cash rec partnersi Cash pa Proceed Purchasi Proceed	me taxes paid (refund)	19.5
3 Cash flo Cash flo Cash flo Cash flo Cash flo Other ca Other ca Other ca Cash rec Cash rec Purchas Proceed Purchas	er inflows (outflows) of cash	0.0
Cash flor Cash flor Cash flor Other ca Other ca Other ca Cash rec partners Cash pa Proceed Purchas	Net cash flows from (used in) operating activities	1,003.9
Cash flo Other ca Other ca Other ca Other ca Cash rec partners Cash pa Proceed Purchas Proceed	h flows from used in investing activities	
Other ca Other ca Other ca Other ca Other ca Cash rec partners Cash pa Proceed Purchas Proceed	n flows from losing control of subsidiaries or other businesses	0.0
Other ca Other ca Cash rec partnersi Cash pa Proceed Purchasi Proceed Purchasi Proceed Purchasi Proceed Purchasi Proceed Purchasi Proceed Purchasi Proceed Purchasi Proceed Purchasi Proceed Purchasi Proceed Purchasi Proceed	n flows used in obtaining control of subsidiaries or other businesses	0.0
Other ca Other ca Other ca Other ca Cash rec partners Cash pa Proceed Purchas	er cash receipts from sales of equity or debt instruments of other entities	0.0
Other ca Cash rec partners Cash pa Proceed Purchas	er cash payments to acquire equity or debt instruments of other entities	0.0
Cash rec partnersi Cash pa Proceed Purchas Proceed Purchas Proceed Purchas Proceed Purchas Proceed Purchas Proceed Purchas	er cash receipts from sales of interests in joint ventures	0.0
partnersi Cash pa Proceed Purchas Proceed Purchas Proceed Purchas Proceed Purchas Proceed Purchas Proceed Purchas Proceed Purchas	er cash payments to acquire interests in joint ventures	0.0
Cash pa Proceed Purchas	n receipts from share of profits of partnership firm or association of persons or limited liability	0.0
Proceed Purchas	n payment for investment in partnership firm or association of persons or limited liability partnerships	0.0
Purchasi Proceed Purchasi Proceed Purchasi Proceed Purchasi Proceed Purchasi Proceed Purchasi Proceed	reads from sales of property, plant and equipment	0.0
Proceed Purchase	hase of property, plant and equipment	0.1
Purchasi Proceed Purchasi Proceed Purchasi Proceed Purchasi Proceed Purchasi Proceed Purchasi	eeds from sales of investment property	0.0
Proceed Purchasi Proceed Purchasi Proceed Purchasi Proceed Purchasi Proceed Purchasi Proceed Proceed Purchasi	hase of investment property	0.0
Purchasi Proceed Purchasi Proceed Purchasi Proceed Purchasi Proceed Proceed	eeds from sales of intangible assets	0.0
Proceed Purchase Proceed Purchase Proceed Purchase Proceed Purchase Proceed Proceed Proceed	hase of intangible assets	0.0
Purchase Proceed Purchase Proceed Purchase Proceed Proceed Purchase	eeds from sales of intangible assets under development	0.0
Proceed Purchase Proceed Purchase Proceed Proceed Purchase	hase of intangible assets under development	0.0
Purchase Proceed Purchase Proceed Proceed	eeds from sales of goodwill	0.0
Proceed Purchase Proceed Proceed Purchase	hase of goodwill	0.0
Purchase Proceed Proceed Purchase	reeds from biological assets other than bearer plants	0.0
Proceed Proceed Purchase	hase of biological assets other than bearer plants	0.0
Purchas	eeds from government grants	0.0
Purchas	eeds from sales of other long-term assets	0.0
Cash ad	hase of other long-term assets	0.0
ouon au	n advances and loans made to other parties	0.0
Cash red	n receipts from repayment of advances and loans made to other parties	0.0
	n payments for future contracts, forward contracts, option contracts and swap contracts	0.0
Cash red	n receipts from future contracts, forward contracts, option contracts and swap contracts	0.0
Dividend	dends received	0.0
Interest	est received	133.1
Income t	me taxes paid (refund)	0.0
Other inf	me taxes paid (retund)	(1,192.1

4	Cash flows from used in financing activities	
	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
	Net cash flows from (used in) financing activities	0.00
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(55.16)
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0.00
	Net increase (decrease) in cash and cash equivalents	(55.16)
	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

## Audit qualification

Sr.	Details of Audit	Type of Audit	Frequency of	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					
31.	Qualification	Qualification	qualification	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									

## Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

	Details of										Additional disclosure of relate transaction relates to loans, inter the listed entity/subsidiary. The period v				er-corpo ese det	r-corporate deposits, adva						
/sı	Details of the party (listed entity /subsidiary) entering into the transaction		s of the erparty	Type of	Details of	Value of the related party	the related	the related	the related	the related	d Remarks	Value of the related	elated Committee	are due party as of	In case monies are due to either party as a result of the transaction		incurred to	financial indel make or give lo deposits, adv investments	oans,	inter-	Details of the	loans
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary	related party transaction	other related party transaction	transaction as approved by the audit committee	on approval by audit committee	party transaction ratified by the audit committee	Meeting where the ratification was approved	during the reporting period	Opening balance		Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness		Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Intere Rate (%)				
1		Indo Education Pvt Ltd	Subsidiary	Any other transaction	Interest Income on Loan		-			4.40	39.71	44.11										
2	Industrial Solutions	Indo International Trading FZCO	Other related Entitites	Purchase of goods or services		45,000.00	-			3,169.57	848.62	0.00										
3	Industrial	Indo Intertrade AG	Other related Entitites	Purchase of goods or services		35,000.00	-			8,360.69	0.00	0.00										
4		Indo Investments Pvt Ltd	Other related Entitites	Any other transaction	Rent paid	12.00	-			6.00	0.00	0.00										
5		Ms. Sabina Nagpal	Key Management Personnel		Remuneration, Allowances & Perquisite to Key Management Personnel		-			12.97	1.28	2.35										
6		Mr. Vikash Rawal	Key Management Personnel	Any other transaction	Remuneration, Allowances & Perquisite to Key Management Personnel		-			20.87	2.22	3.14										
7		Mr. Atul Gupta	Key Management Personnel	Any other transaction	Remuneration, Allowances & Perquisite to Key Management Personnel		-			8.22	0.93	1.41										
8		Indo Education Pvt Ltd	Subsidiary	Loan			-			0.00	135.00	135.00										
					Total v	alue of trans	action duri	ng the repor	rting period	11,582.72												

Obje	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										