EMERGENT INDUSTRIAL SOLUTIONS LIMITED

CIN L80902DL1983PLC209722
Regd. Office: 8-B, 'Sagar', 6, Tilak Marg, New Delhi – 110 001;
Phones: (91) (11) 2378 2022, 2338 2592 ; Fax: (91) (11) 2378 2806, 23381914 ;
Email: sotl@somanigroup.com; cs@somanigroup.com; Website:www.eesl.in

November 12, 2026 FAX NOS: 022- 2272 3121

Manager – Listing,
Corporate Relationship Department
Bombay Stock Exchange Limited,
Floor 25, Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai –400 001

Scrip Code: 506180

Sub: Outcome of the Board Meeting – Approval of Un-Audited Consolidated and Standalone Financial Results for the quarter and half year ended September 30, 2026

Dear Sir,

Further to our letter dated November 3, 2026, in compliance of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), 2015, we are enclosing herewith the following:-

1. Unaudited financial results (Standalone and Consolidated) of the company for the quarter and half year ended 30.9.2026 duly approved by the Board of Directors at its meeting held today.
2. Limited Review Report (Standalone and Consolidated) by the Statutory Auditors of the Company for the quarter and half year ended 30.9.2026.

The meeting of Board of Directors of the Company commenced at 3:45 pm and concluded at 5:00 PM.

Thanking You,

Yours Faithfully,
For Emergent Industrial Solutions Limited

SABINA NAGPAL Digitally signed by SABINA NAGPAL Date: 2026.11.12 17:13:41 +05'30'
(Sabina Nagpal)
Compliance Officer

Encl: a/a

O P BAGLA & CO LLP

CHARTERED ACCOUNTANTS

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501, 5th Floor,
B-225, Okhla Indl. Area, Phase - 1,
New Delhi - 110020
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E-mail : admin@opbco.in
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INDEPENDENT AUDITOR'S REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 Of THE SEBI (LISTING OBLIGATIONS & DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)

TO BOARD OF DIRECTORS OF

EMERGENT INDUSTRIAL SOLUTIONS LTD.

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **EMERGENT INDUSTRIAL SOLUTIONS LTD.** ("the Company") for the quarter and six months ended 30th September 2026 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This Statement, which is the responsibility of the Company's management and approved by the Board of Directors at their meeting held on November 12th 2026, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34" *Interim Financial Reporting*" (Ind AS 34), prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "*Review of Interim Financial Information Performed by the Independent Auditor of the Entity*", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review of the Statement conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For O P BAGLA & CO LLP
CHARTERED ACCOUNTANTS
Firm Regn No. 000018N/N500091

PLACE : NEW DELHI
DATED : 12th November, 2026

(ATUL BAGLA)
PARTNER
M No. 91885

UDIN : 26091885AMFVCS8405

O P BAGLA & CO. LLP * FRN : 000018N/N500091 * Chartered Accountants * New Delhi

O P BAGLA & CO LLP
CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITOR'S REVIEW REPORT ON UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 Of THE SEBI (LISTING OBLIGATIONS & DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)

TO
BOARD OF DIRECTORS OF
EMERGENT INDUSTRIAL SOLUTIONS LTD.

We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **EMERGENT INDUSTRIAL SOLUTIONS LTD.** ("the Company"), and its subsidiary company (the Parent and its subsidiary together referred to as "the Group"), for the quarter and six months ended 30th September 2026 ("the Statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

This Statement, which is the responsibility of the Company's management and approved by the Board of Directors at their meeting held on 12th November 2026, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standards 34 "Interim Financial Reporting" (Ind AS 34), as prescribed under section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We did not review the financial results of **INDO EDUCATION PRIVATE LTD.** (subsidiary) included in the Statement whose financial information reflects total revenue of 0.16 lacs and 0.49 lacs, total net loss after tax of Rs.2.86 lacs and Rs. 5.66 lacs, total comprehensive loss of Rs.2.86 lacs and Rs. 5.66 lacs, for the quarter & half year ended on 30th September 2026, respectively as considered in the Statement. These financial results have also not been reviewed by the subsidiary's auditor and have been furnished to us by the Company's management. Our conclusion on the Statement, and our report in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), read with SEBI Circular, in so far as it relates to the aforesaid subsidiary, is based solely on such un-reviewed management approved interim financial information. According to the information and explanations given to us by the management, this interim financial information is not material to the Group.

O P BAGLA & CO. LLP FRN : 000018N/N500067 New Delhi Chartered Accountants

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Our conclusion on the accompanying statement is not modified in respect of the matter set out in above paragraph.

Based on our review of the Statement conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For O P BAGLA & CO LLP
CHARTERED ACCOUNTANTS
Firm Regn No. 000018N/N500091

PLACE : NEW DELHI
DATED : 12th November, 2026

(ATUL BAGLA)
PARTNER
M No. 91885

UDIN : 26091885POHYJA4011

EMERGENT INDUSTRIAL SOLUTIONS LIMITED

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Statement of Standalone & Consolidated Un-Audited Financial Results for the Quarter and Half Year Ended 30th September 2026 (Rs. in Lacs Except Number of Shares & EPS)

	Particulars	Standalone						Consolidated					
		Quarter Ended			Year to date Period Ended		Year Ended	Quarter Ended			Year to date Period Ended		Year Ended
		30th Sep 2026	30th June 2026	30th Sep 2025	30th Sep 2026	30th Sep 2025	31st Mar 2026	30th Sep 2026	30th June 2026	30th Sep 2025	30th Sep 2026	30th Sep 2025	31st Mar 2026
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	**INCOME FROM OPERATIONS**												
	(a) Revenue from Operations	18,861.45	17,606.34	12,286.28	36,467.79	17,620.92	43,185.60	18,861.45	17,606.34	12,286.28	36,467.79	17,620.92	43,185.60
	(b) Other Income	35.73	35.41	41.92	71.14	124.88	268.54	32.34	32.21	38.85	64.55	118.72	255.95
	Total Income (a+b)	**18,897.18**	**17,641.75**	**12,328.20**	**36,538.93**	**17,745.80**	**43,454.14**	**18,893.79**	**17,638.55**	**12,325.13**	**36,532.34**	**17,739.64**	**43,441.55**
2	**EXPENDITURE**												
	(a) Purchases of stock-in-trade	20,577.65	17,094.96	9,919.86	37,672.61	15,788.69	40,829.42	20,577.65	17,094.96	9,919.86	37,672.61	15,788.69	40,829.42
	(b) Changes in inventories of finished goods, Stock in Trade & Work in progress	(1,841.32)	-	2,211.69	(1,841.32)	1,579.74	1,579.74	(1,841.32)	-	2,211.69	(1,841.32)	1,579.74	1,579.74
	(c) Employees benefits expense	71.38	70.37	76.09	141.75	162.51	313.72	71.38	70.37	76.09	141.75	162.51	313.72
	(d) Finance Costs	0.15	228.64	0.17	228.79	0.25	153.10	0.15	228.64	0.17	228.79	0.25	153.10
	(e) Depreciation and amortization expenses	2.76	3.62	4.50	6.38	9.62	17.37	2.76	3.62	4.50	6.38	9.62	17.37
	(f) Other expenses	5.08	148.80	139.60	153.88	166.86	378.09	5.07	148.94	139.71	154.01	167.12	378.82
	Total Expenses	**18,815.70**	**17,546.39**	**12,351.91**	**36,362.09**	**17,707.67**	**43,271.44**	**18,815.69**	**17,546.53**	**12,352.02**	**36,362.22**	**17,707.93**	**43,272.17**
3	**Profit (+)/Loss(-) for the period before Exceptional Items and Tax (1-2)**	81.48	95.36	(23.71)	176.84	38.13	182.70	78.10	92.02	(26.89)	170.12	31.71	169.38
4	**Exceptional Items**	-	-	-	-	-	-	-	-	-	-	-	-
5	**Net Profit (+)/Loss(-) for the period Before Tax (3-4)**	**81.48**	**95.36**	**(23.71)**	**176.84**	**38.13**	**182.70**	**78.10**	**92.02**	**(26.89)**	**170.12**	**31.71**	**169.38**
6	**Tax Expense**												
	Current Tax	25.04	18.90	(5.29)	43.94	11.13	52.96	25.04	18.90	(5.29)	43.94	11.13	52.96
	MAT Credit Entitlement	-	-	-	-	-	-	-	-	-			-
	Earlier Year Tax	-	-	-			(2.02)	-	-	-			(2.02)
	Deferred Tax	(5.84)	4.73	(0.98)	(1.11)	(2.12)	(7.03)	(6.37)	4.19	(1.50)	(2.18)	(3.17)	(9.02)
	Total Tax Expenses	**19.20**	**23.63**	**(6.27)**	**42.83**	**9.01**	**43.91**	**18.67**	**23.09**	**(6.79)**	**41.76**	**7.96**	**41.92**
7	**Profit (+)/Loss(-) for the Period from Continuing Operations (5-6)**	**62.28**	**71.73**	**(17.44)**	**134.01**	**29.12**	**138.79**	**59.43**	**68.93**	**(20.10)**	**128.36**	**23.75**	**127.46**
8	**Profit (+)/Loss(-) for the Period from Discontinuing Operations**	-	-	-	-	-	-	-	-	-	-	-	-
9	**Tax Expensse of Discontinuing Operations**	-	-	-	-	-	-	-	-	-	-	-	-
10	**Profit (+)/Loss(-) for the Period from Discontinuing Operations (After Tax) (8-9)**	-	-	-	-	-	-	-	-	-	-	-	-
11	**Net Profit(+)/Loss(-) for the Period (7+10)**	**62.28**	**71.73**	**(17.44)**	**134.01**	**29.12**	**138.79**	**59.43**	**68.93**	**(20.10)**	**128.36**	**23.75**	**127.46**
12	**Other Comprehensive Income (OCI)**												
	a. Items that will not be reclassified to profit or loss	-	-	-	-		4.75	-	-	-	-		4.75
	b. Income tax relating to items that will not be reclassified to Profit & Loss	-	-	-	-		(1.20)	-	-	-	-		(1.20)
	c. Items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-
	d. Income tax relating to items that will be reclassified to Profit & Loss	-	-	-	-	-	-	-	-	-	-	-	-
	Total Other Comprehensive Income (OCI) (Net of Tax)	-	-	-	-	-	3.55	-	-	-	-	-	3.55
13	**Total Comprehensive Income for the period (11+12)**	**62.28**	**71.73**	**(17.44)**	**134.01**	**29.12**	**142.34**	**59.43**	**68.93**	**(20.10)**	**128.36**	**23.75**	**131.01**
14	**Paid Up Equity Share Capital (Face Value Rs.10/- Per Share)**	456.90	456.90	456.90	456.90	456.90	456.90	456.90	456.90	456.90	456.90	456.90	456.90
15	**Other Equity excluding Revaluation Reserves, as per Balance Sheet of Previous Accounting Year**	-	-	-	-		2,652.26	-	-	-			2,451.24
16	**Earning Per Share (Before Extraordinary Items) (Not Annualised)**												
	(A) Basic	1.36	1.57	(0.38)	2.93	0.64	3.04	1.30	1.51	(0.44)	2.81	0.52	2.79
	(B) Diluted	1.36	1.57	(0.38)	2.93	0.64	3.04	1.30	1.51	(0.44)	2.81	0.52	2.79
17	**Earning Per Share (After Extraordinary Items) (Not Annualised)**												
	(A) Basic	1.36	1.57	(0.38)	2.93	0.64	3.04	1.30	1.51	(0.44)	2.81	0.52	2.79
	(B) Diluted	1.36	1.57	(0.38)	2.93	0.64	3.04	1.30	1.51	(0.44)	2.81	0.52	2.79

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Notes

1 Statement of Un-Audited Cash Flow for the Half Year ended on 30th September, 2026.

Rs. In Lacs

S. NO.	Particulars	Standalone		Consolidated	
		Un -Audited	Un -Audited	Un -Audited	Un -Audited
		For the Period Ended 30.09.2026	For the Period Ended 30.09.2025	For the Period Ended 30.09.2026	For the Period Ended 30.09.2025
A.	**CASH FLOW FROM OPERATING ACTIVITIES**				
	PROFIT/(LOSS) BEFORE TAX	**176.85**	**38.13**	**170.12**	**31.71**
	ADD: DEPRECIATION & NON CASH EXPENSES	5.69	10.57	8.36	12.97
	LESS: INTEREST & OTHER INCOME	(68.40)	(119.98)	(64.27)	(116.22)
	OPERATING PROFIT/(LOSS) BEFORE WORKING CAPITAL CHANGES	**114.14**	**(71.28)**	**114.21**	**(71.54)**
	ADJUSTMENTS FOR				
	(INCREASE)/DECREASE IN INVENTORIES	(1,841.32)	1,579.74	(1,841.32)	1,579.74
	(INCREASE)/DECREASE IN TRADE RECEIVABLES	1,775.69	1,145.69	1,775.69	1,145.70
	(INCREASE)/DECREASE IN OTHER CURRENT ASSETS	(334.87)	128.70	(334.87)	128.70
	INCREASE/(DECREASE) IN TRADE PAYABLE	-	(848.61)	-	(848.60)
	INCREASE/(DECREASE) IN OTHER FINANCIAL LIABILITIES	43.59	(16.41)	43.59	(16.41)
	INCREASE/(DECREASE) IN OTHER CURRENT LIABILITIES	2,152.93	(894.29)	2,152.05	(895.17)
	CASH GENERATED /(LOST) FROM OPERATIONS	**1,910.16**	**1,023.54**	**1,909.35**	**1,022.42**
	LESS: TAXES PAID	(62.47)	(19.58)	(62.47)	(19.59)
	NET CASH FLOW FROM OPERATING ACTIVITIES	**1,847.69**	**1,003.96**	**1,846.88**	**1,002.83**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**				
	INTEREST RECEIVED	16.98	133.17	16.98	133.37
	DIVIDEND RECEIVED	0.00	-	0.00	-
	PURCHASE OF PROPERTY, PLANT & EQUIPMENT	-	(0.18)	-	(0.18)
	INVESTMENT IN FIXED DEPOSIT - (BOOKED)/MATURED	(589.13)	(1,192.11)	(588.10)	(1,191.32)
	GAIN ON SALE OF MUTUAL FUNDS	52.88	-	52.88	-
	NET CASH FLOW FROM INVESTING ACTIVITIES	**(519.27)**	**(1,059.12)**	**(518.24)**	**(1,058.13)**
C.	**CASH FLOW FROM FINANCING ACTIVITIES**				
	NET CASH FLOW FROM FINANCING ACTIVITIES	-	-	-	-
	NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENT	**1,328.42**	**(55.16)**	**1,328.64**	**(55.30)**
	OPENING CASH & CASH EQUIVALENT	**137.48**	**175.73**	**138.38**	**176.25**
	CLOSING CASH & CASH EQUIVALENT	**1,465.90**	**120.57**	**1,467.02**	**120.95**

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Notes

2	The above results were reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on 12.11.2026. These Financial Results have been reviewed by the Statutory Auditor of the Company.
3	The Company is engaged merely in single segment. Hence the Segment-wise reporting is not applicable.
4	Previous period figures have been reclassified/regrouped wherever necessary to make them comparable with current period figures.
5	Statement of Standalone & Consolidated Un-Audited Assets and Liabilities as at 30.09.2026.

Rs. In Lacs

	Particulars	Standalone		Consolidated	
		Un-Audited	Audited	Un-Audited	Audited
		As At 30.09.2026	As At 31.03.2026	As At 30.09.2026	As At 31.03.2026
I	ASSETS				
1	NON-CURRENT ASSETS				
	(A) PROPERTY, PLANT AND EQUIPMENT	30.33	36.70	30.84	37.21
	(B) INTANGIBLE ASSETS UNDER DEVELOPMENT	-	-	-	-
	(C) FINANCIAL ASSETS				
	(I) INVESTMENTS	69.23	69.23	-	-
	(II) LOANS	126.41	123.74	-	-
	(III) OTHER NON-CURRENT ASSETS	-	100.00	-	100.00
	(D) DEFERRED TAX ASSETS (NET)	16.25	15.14	33.61	31.42
		242.22	344.81	64.45	168.63
2	CURRENT ASSETS				
	(A) INVENTORIES	1,841.32	-	1,841.32	-
	(B) FINANCIAL ASSETS				
	(I) INVESTMENTS	739.59	126.95	748.66	137.05
	(II) TRADE RECEIVABLE	32.48	1,808.17	32.48	1,808.17
	(III) CASH AND CASH EQUIVALENTS	1,465.90	137.48	1,467.02	138.38
	(IV) BANK BALANCES OTHER THAN (II) ABOVE	275.00	190.60	281.37	196.97
	(V) LOANS	500.00	500.00	500.00	500.00
	(VI) OTHERS	119.22	120.68	67.63	73.23
	(C) CURRENT TAX ASSETS (NET)	38.19	19.67	38.28	19.76
	(D) OTHER CURRENT ASSETS	429.69	94.83	436.02	101.15
		5,441.39	2,998.38	5,412.78	2,974.71
	TOTAL (1+2) :-	5,683.61	3,343.19	5,477.23	3,143.34
II	EQUITY & LIABILITIES				
1	EQUITY				
	(A) EQUITY SHARE CAPITAL	456.90	456.90	456.90	456.90
	(B) OTHER EQUITY	2,786.27	2,652.26	2,579.59	2,451.24
		3,243.17	3,109.16	3,036.49	2,908.14
	LIABILITIES				
2	NON-CURRENT LIABILITIES				
	(A) PROVISIONS	41.40	31.50	41.40	31.50
		41.40	31.50	41.40	31.50
3	CURRENT LIABILITIES				
	(A) FINANCIAL LIABILITIES				
	(I) TRADE PAYABLE	-	-	-	-
	(II) OTHER FINANCIAL LIABILITIES	102.63	59.04	102.63	59.04
	(B) OTHER CURRENT LIABILITIES	2,291.63	138.71	2,291.93	139.88
	(C) PROVISIONS	4.78	4.78	4.78	4.78
	(D) CURRENT TAX LIABILITIES (NET)	-	-	-	-
		2,399.04	202.53	2,399.34	203.70
	TOTAL (1+2+3) :-	5,683.61	3,343.19	5,477.23	3,143.34

FOR O P BAGLA & CO LLP
CHARTERED ACCOUNTANTS
FIRM REGN NO. - 000018N/N500091

ATUL BAGLA
PARTNER
M.NO. 91885
PLACE : NEW DELHI
DATE : 12.11.2026

O P BAGLA & CO. LLP FRN : 000018N/N500091 New Delhi Chartered Accountants

BY ORDER OF THE BOARD
FOR EMERGENT INDUSTRIAL SOLUTIONS LIMITED

VIKASH RAWAL
(WTD & CEO)
DIN : 00282609