

# EMERGENT GLOBAL EDU AND SERVICES LIMITED

(formerly Emergent Energy and Services 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 ;

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November 7, 2019

FAX NOS: 022- 2272 3121  
2272 2037

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

**Scrip Code: 506180**

**Sub: Compliance of Regulation 33 of the Securities and Exchange Board of India  
(Listing Obligations and Disclosure Requirements), 2015**

Dear Sir,

Further to our letter dated October 24, 2019, 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/half year ended on 30.9.2019 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/half year ended on 30.9.2019.

The meeting of Board of Directors of the Company commenced at 3:08 pm and concluded at 4.16 pm.

Thanking You,

Yours Faithfully,  
For Emergent Global Edu and Services Limited

  
(Sabina Nagpal)  
Compliance Officer



Encl: a/a

**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT**

To,

The Board of Directors of  
***Emergent Global Edu and Service Limited***  
8B, Sagar Apartments  
6, Tilak Marg  
New Delhi - 110001

1. We have reviewed the accompanying statement of the standalone unaudited financial results ('the Statement') of ***Emergent Global Edu and Services Limited*** ('the Company') for the quarter and half Year ended 30<sup>th</sup> September, 2019. These standalone quarterly and half yearly financial results are the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to express an opinion on these standalone financial results based on our review.
2. 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 results are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone quarterly financial results prepared in accordance with applicable Accounting Standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Rajendra K. Goel & Co.**  
**Chartered Accountants**  
**FRN NO.- 001457N**



Place : New Delhi

Date : 07/09/2019

VDIN 19006154AAAAGR9997

**R. K. Goel**  
**(Partner)**

**M. No. 006154**

**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT**

To,

The Board of Directors of  
**Emergent Global Edu and Service Limited**  
8B, Sagar Apartments  
6, Tilak Marg  
New Delhi - 110001

1. We have reviewed the accompanying statement of the consolidated unaudited financial results of **Emergent Global Edu and Services Limited** ('the Parent') and its Subsidiary (the parent and its subsidiary together referred to as "the group"), and its share of the net profit / (loss) after tax for the quarter and half year ended 30<sup>th</sup> September, 2019, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. These consolidated quarterly financial results are the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other 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 also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of Subsidiary Company M/s Indo Education Private Limited.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the other auditor referred to in paragraph 4 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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 and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the interim financial Results of one subsidiary (M/s Indo Education Private Limited) included in the consolidated unaudited financial results, whose Interim financial result reflect, total assets of Rs 56.58 Lacs, as at 30.09.2019, total revenue of Rs.1.25 Lacs and Rs. 2.49 Lacs, total net profit/(loss) after tax of Rs. (1.92) and Rs. (3.62) lacs) and total comprehensive income / (loss) of Rs. (1.92) lacs and Rs. (3.62) Lacs) for the quarter ended & for half year ended 30.09.2019 respectively and Cash Flows(net) of Rs. (1.32) Lacs for the period ended 30.09.2019 as considered in consolidated unaudited financials result. This interim financial results have been reviewed by other auditors whose report has been furnished to us by the Management and our conclusion on the half yearly financial results, in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the statement is not modified in respect of the above matter.



Place : New Delhi  
Date : 07.11.2019

UDIN 19006J54AAAAAR8047

For Rajendra K. Goel & Co.  
Chartered Accountants  
FRN No.- 001457N

  
R. K. Goel  
(Partner)  
M.No: 006154

Statement of Standalone & Consolidated Un-Audited Financial Results for the Quarter and Half Year Ended 30th September 2019

Particulars	Standalone						Consolidated					
	Quarter Ended			Year to date for period ended		Year Ended	Quarter Ended			Year to date for period ended		Year Ended
	30th Sep 2019	30th June 2019	30th Sep 2018	30th Sep 2019	30th Sep 2018	31st Mar. 2019	30th Sep 2019	30th June 2019	30th Sep 2018	30th Sep 2019	30th Sep 2018	31st Mar. 2019
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
<b>1 INCOME FROM OPERATIONS</b>												
(a) Revenue from Operations	7,660.48	3,242.81	-	10,903.29	-	9,264.24	7,660.48	3,242.81	-	10,903.29	-	9,264.24
(b) Other Income	(31.28)	108.97	32.52	77.69	64.69	426.52	(34.42)	105.85	38.91	71.43	65.99	283.92
<b>Total Income (a+b)</b>	<b>7,629.20</b>	<b>3,351.78</b>	<b>32.52</b>	<b>10,980.98</b>	<b>64.69</b>	<b>9,690.76</b>	<b>7,626.06</b>	<b>3,348.66</b>	<b>38.91</b>	<b>10,974.72</b>	<b>65.99</b>	<b>9,548.16</b>
<b>2 EXPENDITURE</b>												
(a) Purchases of stock-in-trade	7,261.38	3,696.07	-	10,957.45	-	10,342.09	7,261.38	3,696.07	-	10,957.45	-	10,342.09
(b) Changes in Inventories of finished goods, Stock in Trade & Work in progress	295.57	(431.39)	-	(135.82)	-	(1,051.59)	295.57	(431.39)	-	(135.82)	-	(1,051.59)
(c) Employees benefits expense	16.86	15.33	9.88	32.19	15.95	57.71	16.86	15.33	9.88	32.19	15.95	57.71
(d) Finance Costs	1.84	3.53	10.31	5.37	20.65	158.17	0.76	2.47	-	3.23	0.16	7.54
(e) Depreciation and amortization expenses	0.08	0.03	0.01	0.11	0.01	0.06	0.23	0.19	0.22	0.42	0.44	0.91
(f) Other expenses	26.81	16.66	5.66	43.47	13.21	41.92	27.17	16.72	5.68	43.69	13.23	97.19
<b>Total Expenses</b>	<b>7,602.54</b>	<b>3,300.23</b>	<b>25.86</b>	<b>10,902.77</b>	<b>49.82</b>	<b>9,548.36</b>	<b>7,601.97</b>	<b>3,299.40</b>	<b>15.78</b>	<b>10,901.37</b>	<b>29.78</b>	<b>9,453.85</b>
<b>3 Profit/Loss for the period before Exceptional Items and Tax (1-2)</b>	<b>26.66</b>	<b>51.55</b>	<b>6.66</b>	<b>78.21</b>	<b>14.67</b>	<b>142.40</b>	<b>24.09</b>	<b>49.26</b>	<b>23.13</b>	<b>73.36</b>	<b>36.21</b>	<b>94.31</b>
<b>4 Exceptional Items</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>5 Net Profit/Loss for the period Before Tax (3-4)</b>	<b>26.66</b>	<b>51.55</b>	<b>6.66</b>	<b>78.21</b>	<b>14.67</b>	<b>142.40</b>	<b>24.09</b>	<b>49.26</b>	<b>23.13</b>	<b>73.36</b>	<b>36.21</b>	<b>94.31</b>
<b>6 Tax Expense</b>												
Current Tax	5.51	15.03	2.07	20.54	4.40	38.11	5.51	15.03	4.18	20.54	6.51	38.11
MAT Credit Entitlement	-	-	-	-	-	-	-	-	(2.11)	-	(2.11)	-
Earlier Year Tax	-	-	-	-	-	-	3.52	-	-	3.52	-	-
Deferred Tax	0.04	(0.03)	(0.14)	0.01	(0.16)	(1.22)	(4.14)	(0.61)	3.96	(4.75)	4.81	3.91
<b>Total Tax Expenses</b>	<b>5.55</b>	<b>15.00</b>	<b>1.93</b>	<b>20.55</b>	<b>4.24</b>	<b>36.89</b>	<b>4.89</b>	<b>14.42</b>	<b>6.03</b>	<b>19.31</b>	<b>9.20</b>	<b>42.02</b>
<b>7 Profit (+)/Loss(-) for the Period from Continuing Operations (5-6)</b>	<b>21.11</b>	<b>36.55</b>	<b>4.73</b>	<b>57.66</b>	<b>10.63</b>	<b>105.51</b>	<b>19.20</b>	<b>34.85</b>	<b>17.10</b>	<b>54.05</b>	<b>27.01</b>	<b>52.29</b>
<b>8 Profit (+)/Loss(-) for the Period from Discontinuing Operations</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>9 Tax Expense of Discontinuing Operations</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>10 Profit (+)/Loss(-) for the Period from Discontinuing Operations (After Tax) (8-9)</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>11 Net Profit(+)/Loss(-) for the Period (7+10)</b>	<b>21.11</b>	<b>36.55</b>	<b>4.73</b>	<b>57.66</b>	<b>10.63</b>	<b>105.51</b>	<b>19.20</b>	<b>34.85</b>	<b>17.10</b>	<b>54.05</b>	<b>27.01</b>	<b>52.29</b>
<b>12 Other Comprehensive Income (OCI)</b>												
a. Items that will not be reclassified to profit or loss	(0.07)	(0.07)	(0.06)	(0.13)	(0.13)	(0.24)	(0.07)	(0.07)	(0.09)	(0.13)	(0.13)	(0.24)
b. Income tax relating to Items that will not be reclassified to Profit & Loss	0.02	0.06	0.02	0.07	0.04	0.07	0.02	0.06	0.02	0.07	0.04	0.07
c. Items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-
d. Income tax relating to Items that will be reclassified to Profit & Loss	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other Comprehensive Income (OCI) (Net of Tax)</b>	<b>(0.05)</b>	<b>(0.01)</b>	<b>(0.07)</b>	<b>(0.06)</b>	<b>(0.09)</b>	<b>(0.17)</b>	<b>(0.05)</b>	<b>(0.01)</b>	<b>(0.07)</b>	<b>(0.06)</b>	<b>(0.09)</b>	<b>(0.17)</b>
<b>13 Total Comprehensive Income for the period (11+12)</b>	<b>21.06</b>	<b>36.54</b>	<b>4.66</b>	<b>57.60</b>	<b>10.54</b>	<b>105.34</b>	<b>19.15</b>	<b>34.84</b>	<b>17.03</b>	<b>53.99</b>	<b>26.92</b>	<b>52.12</b>
<b>14 Paid Up Equity Share Capital (Face Value Rs.10/- Per Share)</b>	<b>456.90</b>	<b>456.90</b>	<b>456.90</b>	<b>456.90</b>	<b>456.90</b>	<b>456.90</b>	<b>456.90</b>	<b>456.90</b>	<b>456.90</b>	<b>456.90</b>	<b>456.90</b>	<b>456.90</b>
<b>15 Other Equity excluding Revaluation Reserves, as per Balance Sheet of Previous Accounting Year</b>	-	-	-	-	-	1,141.57	-	-	-	-	-	1,031.07
<b>16 Earning Per Share (Before Extraordinary Items) (Not Annualised)</b>												
(A) Basic	0.46	0.80	0.10	1.26	0.23	2.31	0.42	0.76	0.37	1.18	0.59	1.14
(B) Diluted	0.46	0.80	0.10	1.26	0.23	2.31	0.42	0.76	0.37	1.18	0.59	1.14
<b>17 Earning Per Share (After Extraordinary Items) (Not Annualised)</b>												
(A) Basic	0.46	0.80	0.10	1.26	0.23	2.31	0.42	0.76	0.37	1.18	0.59	1.14
(B) Diluted	0.46	0.80	0.10	1.26	0.23	2.31	0.42	0.76	0.37	1.18	0.59	1.14

Notes

1 Disclosure of Net Sales or Income, Expenditure and net profit or loss after tax figures after Change of Name from Emergent Energy and Services Limited to Emergent Global Edu and Services Ltd:

Particulars	(Rs. in Lacs)											
	Standalone						Consolidated					
	Quarter Ended			Year to date for period ended		Year Ended	Quarter Ended			Year to date for period ended		Year Ended
	30th Sep 2019	30th June 2019	30th Sep 2018	30th Sep 2019	30th Sep 2018	31st Mar. 2019	30th Sep 2019	30th June 2019	30th Sep 2018	30th Sep 2019	30th Sep 2018	31st Mar. 2019
Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited	
Total Income	7,629.20	3,351.78	32.52	10,980.98	64.69	9,690.76	7,626.06	3,348.66	38.91	10,974.72	65.99	9,548.16
Total Expenditure	7,602.54	3,300.23	25.86	10,902.77	49.82	9,548.36	7,601.97	3,299.40	15.78	10,901.37	29.78	9,453.85
Net Profit or Loss after Tax	21.11	36.55	4.73	57.66	10.63	105.51	19.20	34.85	17.10	54.05	27.01	52.29



## EMERGENT GLOBAL EDU AND SERVICES LIMITED

(FORMERLY EMERGENT ENERGY AND SERVICES 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; website:www.eesl.in

**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 07.11.2019. 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 30.09.2019

Rs. In Lacs

Particulars	Standalone		Consolidated	
	Un - Audited	Audited	Un - Audited	Audited
	As At 30.09.2019	As At 31.03.2019	As At 30.09.2019	As At 31.03.2019
<b>I ASSETS</b>				
<b>1 NON-CURRENT ASSETS</b>				
(A) PROPERTY, PLANT AND EQUIPMENT	0.55	0.31	2.73	2.81
(B) FINANCIAL ASSETS				
(I) INVESTMENTS	43.71	45.85	-	-
(II) LOANS	122.38	120.15	-	-
(C) DEFERRED TAX ASSETS (NET)	3.02	2.96	24.72	19.89
	169.66	169.27	27.45	22.70
<b>2 CURRENT ASSETS</b>				
(A) INVENTORIES	1,187.41	1,051.59	1,187.41	1,051.59
(B) FINANCIAL ASSETS				
(I) TRADE RECEIVABLES	1,671.65	-	1,671.65	-
(II) CASH AND CASH EQUIVALENTS	1,097.77	2,074.07	1,100.98	2,078.60
(III) BANK BALANCES OTHER THAN (II) ABOVE	1,149.10	323.10	1,159.10	333.10
(IV) OTHERS	51.39	5.06	47.50	5.54
(C) CURRENT TAX ASSETS (NET)	-	-	-	7.39
(D) OTHER CURRENT ASSETS	48.33	48.28	54.64	54.57
	5,205.65	3,502.10	5,221.28	3,530.79
<b>TOTAL ( 1+2 ) :-</b>	<b>5,375.31</b>	<b>3,671.37</b>	<b>5,248.73</b>	<b>3,553.49</b>
<b>II EQUITY &amp; LIABILITIES</b>				
<b>1 EQUITY</b>				
(A) EQUITY SHARE CAPITAL	456.90	456.90	456.90	456.90
(B) OTHER EQUITY	1,199.17	1,141.57	1,085.06	1,031.07
	1,656.07	1,598.47	1,541.96	1,487.97
<b>LIABILITIES</b>				
<b>2 NON-CURRENT LIABILITIES</b>				
(A) PROVISIONS	6.35	5.43	6.35	5.43
	6.35	5.43	6.35	5.43
<b>3 CURRENT LIABILITIES</b>				
(A) FINANCIAL LIABILITIES				
(I) TRADE PAYABLES	3,281.87	1,353.20	3,281.87	1,353.20
(II) OTHER FINANCIAL LIABILITIES	40.06	57.41	40.27	57.56
(A) OTHER CURRENT LIABILITIES	371.32	647.40	371.32	648.68
(B) PROVISIONS	0.72	0.65	0.72	0.65
(C) CURRENT TAX LIABILITIES (NET)	18.92	8.81	6.24	-
	3,712.89	2,067.47	3,700.42	2,060.09
<b>TOTAL ( 1+2+3 ) :-</b>	<b>5,375.31</b>	<b>3,671.37</b>	<b>5,248.73</b>	<b>3,553.49</b>

FOR RAJENDRA K. GOEL & CO.  
CHARTERED ACCOUNTANTS  
FRN NO. 001457N

BY ORDER OF THE BOARD  
FOR EMERGENT GLOBAL EDU & SERVICES LIMITED

R.K GOEL  
PARTNER

M.NO. 006154

PLACE : NEW DELHI

DATE :- 07.11.2019



R.C. KHANDURI  
(DIRECTOR)

DIN : 03048392