

J-288, GROUND FLOOR,
SAKET, NEW DELHI-110017

Auditor's Report On Quarterly Consolidated Financial Results and Consolidated Year to Date Results of the Company Pursuant to the Clause 41 of the Listing Agreement

To

The Board of Directors
Emergent Global Edu and Services Limited
(Formerly Emergent Energy and Services Limited)
8B, Sagar
6, Tilak Marg
New Delhi – 110001

We have audited the quarterly consolidated financial results of Emergent Global Edu and Services Limited (Formerly Emergent Energy and Services Limited) for the quarter ended 31st March, 2013 and the year to date results for the period 1st April, 2012 to 31st March, 2013, attached herewith, being submitted by the company pursuant to the requirement of clause 41 of the Listing Agreement except for the disclosure regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which has been traced from disclosures made by the management and have not been audited by us. These consolidated quarterly financial results as well as the consolidated year to date financial results have been prepared on the basis of the consolidated interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these consolidated financial results based on our audit of such consolidated interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard (AS) 25, Interim Financial Reporting, issued pursuant to the Companies (Accounting Standards) Rules, 2006 as per section 211(3C) of the Companies Act, 1956 and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

We did not audit the financial statement of one subsidiary (M/s Indo Education Private Limited) included in the consolidated quarterly financial results and consolidated year to date results, whose consolidated interim financial statements reflect total assets of Rs. 1261.23 lacs as at 31st March, 2013 and Rs. 1261.23 lacs as at quarter ended 31st March, 2013 as well as the total revenue of Rs. 89.13 lacs as at 31st March, 2013 (year to date) and Rs. 88.79 lacs as at quarter ended as at 31st March, 2013. This interim financial statement and other financial information have been audited by other auditors whose report has been furnished to us and our opinion on the quarterly financial results and the year to date results, to the extent they have been derived from such interim financial statements is based solely on the report of such other auditor.



In our opinion and to the best of our information and according to the explanation given to us these consolidated quarterly financial results as well as the consolidated year to date results.

- (i) include the quarterly financial results and year to date of the M/s Indo Education Private Limited (subsidiary)
- (ii) have been presented in accordance with requirements of clause 41 of the Listing Agreement in this regards, and
- (iii) give a true and fair view of the consolidated net profit and other financial information for the quarter ended 31st March, 2013 as well as the year to date results for the period from 1st April, 2012 to 31st March, 2013.

Further, we also report that we have, on the basis of the books of account and other records and information and explanation given to us by the management, also verified the consolidated number of shares as well as percentage of shareholding in respect of aggregate amount of public shareholdings, as furnished by the company in terms of clause 35 of the Listing Agreement and found the same to be correct.

For Rajendra K. Goel & CO.
Chartered Accountants
FRN No- 01457N

R. K. GOEL
Partner
M. No. 6154



Place: New Delhi
Dated: 27.05.2013

EMERGENT GLOBAL EDU AND SERVICES LIMITED
(FORMERLY EMERGENT ENERGY AND SERVICES LIMITED)
Regd. Office: 8B, Sector: 6, Tisk Marg, New Delhi- 110001

PART - I (Rs. in Lacs Except Number of Shares & EPS)

Statement of Consolidated Audited Result for the Quarter and Year Ended 31st March, 2013

Particulars	Standalone						Consolidated						
	Quarter Ended			Year to date for period			Quarter Ended			Year to date for period			Year Ended
	31st Mar. 2013	31st Dec. 2012	31st Mar. 2013	31st Mar. 2013	31st Mar. 2012	31st Mar. 2012	31st Mar. 2013	31st Dec. 2012	31st Mar. 2012	31st Mar. 2013	31st Mar. 2012	31st Mar. 2012	
	Audited	Un Audited	Audited	Audited	Audited	Audited	Audited	Un Audited	Audited	Audited	Audited	Audited	
1 INCOME FROM OPERATIONS													
(a) Net Sales / Income from Operations	6.00	-	5.00	6.00	5.00	5.00	6.00	-	5.00	6.00	5.00	5.00	
(b) Other Operating Income	-	-	-	-	-	-	-	-	-	-	-	-	
Total Income From Operations (Net)	6.00	-	5.00	6.00	5.00	5.00	6.00	-	5.00	6.00	5.00	5.00	
2 EXPENDITURE													
(a) Cost of materials consumed	-	-	-	-	-	-	-	-	-	-	-	-	
(b) Purchases of stock-in-trade	-	-	-	-	-	-	-	-	-	-	-	-	
(c) Changes in inventories of finished goods, Stock in Trade & Work in progress	-	-	-	-	-	-	-	-	-	-	-	-	
(d) Employees benefits expense	13.32	6.42	5.35	26.79	17.87	17.87	13.32	6.43	5.38	26.85	17.90	17.90	
(e) Depreciation	-	-	-	-	-	-	1.04	-	1.56	1.04	1.56	1.56	
(f) Other expenditure													
(i) Audit Fees	0.48	-	0.48	0.48	0.48	0.48	0.62	-	0.62	0.62	0.62	0.62	
(ii) Legal & Professional Fees	8.35	-	34.33	8.51	35.23	35.23	8.35	-	34.33	8.51	35.25	35.25	
(iii) Listing Fees	-	-	-	0.17	0.17	0.17	-	-	-	0.17	0.17	0.17	
(iv) Advertising & Publicity	0.47	0.29	0.23	1.20	1.09	1.09	0.47	0.29	0.23	1.20	1.09	1.09	
(v) Traveling & Conveyance Expenses	1.73	0.01	4.77	1.77	4.94	4.94	1.73	0.01	4.77	1.85	5.00	5.00	
(vi) Rent Expenses	0.17	0.17	0.15	0.67	0.60	0.60	0.17	0.17	0.15	0.67	0.60	0.60	
(vii) General Expenses	5.46	0.08	8.51	5.90	7.09	7.09	5.53	0.10	6.57	6.09	7.29	7.29	
Total Expenses	29.97	6.96	51.84	45.48	67.47	67.47	31.23	6.89	53.89	47.00	69.48	69.48	
3 Profit/Loss From Operations Before Other Income, Finance Cost And Exceptional Items (1-2)	(23.97)	(6.96)	(46.84)	(39.49)	(62.47)	(62.47)	(25.23)	(6.99)	(48.59)	(41.00)	(64.48)	(64.48)	
4 Other Income	86.35	2.52	84.75	94.08	89.10	89.10	91.14	2.85	89.42	99.20	93.79	93.79	
5 Profit/Loss From Ordinary Activities Before Finance Cost And Exceptional Items (3+4)	62.38	(4.45)	37.91	54.59	26.63	26.63	65.91	(4.34)	40.83	58.20	29.31	29.31	
6 Finance Costs	-	-	-	-	-	-	-	-	-	-	-	-	
7 Profit/Loss From Ordinary Activities After Finance Cost But Before Exceptional Items (5-6)	62.38	(4.45)	37.91	54.59	26.63	26.63	65.91	(4.34)	40.83	58.20	29.31	29.31	
8 Exceptional Items	-	-	-	-	-	-	-	-	-	-	-	-	
9 Profit (+)/Loss (-) From Ordinary Activities Before Tax (7+8)	62.38	(4.45)	37.91	54.59	26.63	26.63	65.91	(4.34)	40.83	58.20	29.31	29.31	
10 Tax Expense													
Current Year (Provision)	18.49	-	-	18.49	7.50	7.50	19.79	-	-	19.79	8.32	8.32	
Earlier Years	-	-	-	-	-	-	-	-	-	-	-	-	
11 Net Profit (+)/Loss (-) From Ordinary Activities After Tax (9-10)	43.89	(4.45)	37.91	36.10	19.13	19.13	46.12	(4.34)	40.83	38.41	20.99	20.99	
12 Extra Ordinary Items Net Of Tax Expenses	-	-	-	-	-	-	-	-	-	-	-	-	
13 Net Profit (+)/Loss (-) For The Period (11-12)	43.89	(4.45)	37.91	36.10	19.13	19.13	46.12	(4.34)	40.83	38.41	20.99	20.99	
14 Share Of Profit(+)/Loss(-) Of Associates	-	-	-	-	-	-	-	-	-	-	-	-	
15 Minority Interest	-	-	-	-	-	-	-	-	-	-	-	-	
16 Net Profit(+)/Loss(-) After Taxes Minority Interest And Share Of Profit(Loss) Of Associates (13-14-15)	43.89	(4.45)	37.91	36.10	19.13	19.13	46.12	(4.34)	40.83	38.41	20.99	20.99	
17 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	
18 Reserves excluding Revaluation Reserves, as per Balance Sheet of Previous Accounting Year	658.80	658.80	879.67	898.80	879.67	879.67	909.71	609.71	888.73	909.71	888.73	888.73	
19.i Earning Per Share (Before Extraordinary Items) (Not Annualised)													
(A) Basic	0.96	(0.10)	0.83	0.79	0.42	0.42	1.01	(0.10)	0.88	0.84	0.46	0.46	
(B) Diluted	0.96	(0.10)	0.83	0.79	0.42	0.42	1.01	(0.10)	0.88	0.84	0.46	0.46	
19.ii Earning Per Share (After Extraordinary Items) (Not Annualised)													
(A) Basic	0.96	(0.10)	0.83	0.79	0.42	0.42	1.01	(0.10)	0.88	0.84	0.46	0.46	
(B) Diluted	0.96	(0.10)	0.83	0.79	0.42	0.42	1.01	(0.10)	0.88	0.84	0.46	0.46	

PART - II

A. Particulars of Shareholding	31st Mar. 2013	31st Dec. 2012	31st Mar. 2013	31st Mar. 2013	31st Mar. 2012	31st Mar. 2012	31st Mar. 2013	31st Dec. 2012	31st Mar. 2012	31st Mar. 2013	31st Mar. 2012	31st Mar. 2012
1 Public Shareholding												
- Number Of Shares	1,195,400	1,195,300	1,193,700	1,195,400	1,193,700	1,193,700	1,195,400	1,195,300	1,193,700	1,195,400	1,193,700	1,193,700
- Percentage Of Shareholding	26.16%	26.16%	26.13%	26.16%	26.13%	26.13%	26.16%	26.16%	26.13%	26.16%	26.13%	26.13%
2 Promoters And Promoter Group Shareholding												
(A) Pledged/Encumbered												
Number Of Shares												
Percentage Of Shareholding (As a % Of The Total Shareholding Of Promoter And Promoter)												
Percentage Of Shareholding (As a % Of The Total Share Capital Of The Company)												
(B) Non- Encumbered												
Number Of Shares	3,375,600	3,373,700	3,375,300	3,373,600	3,375,300	3,375,300	3,373,600	3,373,700	3,375,300	3,373,600	3,375,300	3,375,300
Percentage Of Shareholding (As a % Of The Total Shareholding Of Promoter And Promoter)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Percentage Of Shareholding (As a % Of The Total Share Capital Of The Company)	73.84%	73.84%	73.87%	73.84%	73.87%	73.87%	73.84%	73.84%	73.87%	73.84%	73.87%	73.87%
PARTICULARS	3 MONTHS ENDED (31 03 2013)											
B INVESTOR COMPLAINTS												
i Pending at beginning of the quarter												
ii Received during the quarter												
iii Disposed of during the quarter												
iv Remaining unresolved at the end of the quarter												

1. Disclosure of Net Sales or Income, Expenditure and net profit or loss after tax figures after Change of Name from Shree Om Trades Limited to Emergent Energy and Services Limited

Particulars	Standalone						Consolidated						
	Quarter Ended			Year to date for period			Quarter Ended			Year to date for period			Year Ended
	31st Mar. 2013	31st Dec. 2012	31st Mar. 2012	31st Mar. 2013	31st Mar. 2012	31st Mar. 2012	31st Mar. 2013	31st Dec. 2012	31st Mar. 2012	31st Mar. 2013	31st Mar. 2012	31st Mar. 2012	
	Audited	Un Audited	Audited	Audited	Audited	Audited	Audited	Un Audited	Audited	Audited	Audited	Audited	
Net Sales or Income	92.35	2.52	89.75	100.08	94.10	94.10	97.14	2.85	94.42	105.20	98.70	98.70	
Total Expenditure	29.97	6.96	51.84	45.48	67.47	67.47	31.23	6.89	53.59	47.00	69.48	69.48	
Net Profit or Loss after Tax	43.89	(4.45)	37.91	36.10	19.13	19.13	46.12	(4.34)	40.83	38.41	20.99	20.99	



Notes

- 1 The above results were reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on 27-05-2013
- 2 The figures for the quarter ended March 31, 2013 and the corresponding quarter ended in the previous year as reported in these financial results are the balancing figure between audited figures in respect of the full financial year and the year to date figures up to the end of the third quarter of the relevant financial year.
- 3 Tax expenses is after adjusting deferred tax.
- 4 The Company is engaged merely in single segment. Hence the Segment-wise reporting is not applicable.
- 5 The Hon'ble Registrar Of Companies, National Capital Territory of Delhi has issued a fresh certificate of incorporation dated 4.4.2013 consequent upon change in the name of the Company from Emergent Energy and Services Limited to Emergent Global Edu and Services Limited .
- 6 Previous period figures have been reclassified/regrouped wherever necessary to make them comparable with current period figures.
- 7 The Statement of Assets & Liabilities as per Annexure-IX of Clause 41 as at 31.03.2013 is as under :-

Particulars		Rs. In Lacs			
		Standalone		Consolidated	
		Audited As At		Audited As At	
	31st March 2013	31st March, 2012	31st March 2013	31st March, 2012	
I	EQUITY & LIABILITIES				
1	SHAREHOLDERS FUND:				
	SHARE CAPITAL	456.90	456.90	456.90	456.90
	RESERVES AND SURPLUS	934.90	898.80	948.13	909.71
	TOTAL SHAREHOLDERS FUND	1,391.80	1,355.70	1,405.03	1,366.61
2	NON-CURRENT LIABILITIES				
	DEFERRED TAX LIABILITY (NET)	-	-	-	-
3	CURRENT LIABILITIES				
	OTHER CURRENT LIABILITIES	8.92	6.51	17.46	14.99
	SHORT TERM PROVISIONS	26.10	12.30	28.50	14.80
	TOTAL CURRENT LIABILITIES	35.02	18.81	45.96	29.79
	TOTAL (1+2+3)	1,426.82	1,374.51	1,450.99	1,396.40
II	ASSETS				
1	NON-CURRENT ASSETS				
	FIXED ASSETS				
	TANGIBLE ASSETS	-	-	0.18	4.19
	INTANGIBLE ASSETS UNDER DEVELOPMENT	-	-	44.27	44.27
	NON-CURRENT INVESTMENTS	33.00	33.00	1.31	0.24
	DEFERRED TAX ASSETS (NET)	0.07	0.11	0.03	0.17
	LONG TERM LOANS & ADVANCES	1,200.00	1,200.00	1,182.50	1,182.50
	TOTAL NON-CURRENT ASSETS	1,233.07	1,233.11	1,228.29	1,231.37
2	CURRENT ASSETS				
	TRADE RECEIVABLE	-	-	-	-
	CASH & CASH EQUIVALENTS	162.83	124.58	177.86	136.27
	SHORT TERM LOANS & ADVANCES	-	0.06	-	0.06
	OTHER CURRENT ASSETS	30.92	16.76	44.83	28.69
	TOTAL CURRENT ASSETS	193.75	141.40	222.69	165.03
	TOTAL (1+2)	1,426.82	1,374.51	1,450.99	1,396.40



By order of the Board
For Emergent Global Edu and Services Limited

R. C. KHANOURI
R. C. KHANOURI
(Director)

DATED : 27-05-2013
Place : New Delhi