



EMMESSAR BIOTECH & NUTRITION LIMITED

29, Kamer Building, 4th floor, 38, Cawasji Patel Street, Fort, Mumbai – 400 001
Tel: 022-35661373 / 35664530 Email: enquiries@ebnl.org Website: www.ebnl.org
Investors Grievance Email: investors@ebnl.org CIN No. L24110MH1992PLC065942

EBN/2024/S-040

February 06, 2024

The Manager
The Department of Corporate Service
BSE Limited
Floor 25, Phiroze Jeejebhoy Towers
Dalal Street, Fort, Mumbai – 400 001

Dear Sir / Madam,

Sub: Disclosure pursuant to Regulation 30 & Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Ref: Scrip Code No. 524768

In furtherance to our letter dated February 03, 2024, intimating the outcome of the Board Meeting, please find enclosed the newspaper cutting, wherein the Un-Audited Financial Results of the Company for the Third quarter ended December 31, 2023, was published in Free Press Journal and Nav Shakti on February 06, 2024.

The aforesaid information will also be hosted on the Company's website i.e., www.ebnl.org.

You are kindly requested to take this on record.

Thanking you,

Yours faithfully,
For Emmessar Biotech & Nutrition Limited



Priyanka O. Sharma
Company Secretary & Compliance Officer
ICSI M. No. A52518
Encl: As above



Emmessar Biotech & Nutrition Ltd.

Registered Office: Plot No.T-3/2, MIDC, Talaja, Raigad Dist., Maharashtra - 410 208.
CIN: L24110MH1992PLC06594229

UNAUDITED FINANCIAL RESULTS AS ON 31st DECEMBER 2023

(₹ in lakhs)

Sr. No.	Particulars	Unaudited					Audited
		Quarter Ended			Nine months Ended		Year Ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
I	Revenue from Operations	32.79	8.43	42.73	47.99	70.28	101.92
II	Other Income	52.50	52.73	44.48	150.79	131.79	175.07
III	Total Income (I + II)	85.29	61.16	87.21	198.78	202.07	276.99
IV	Expenses						
	Cost of material consumed	0.89	1.35	2.13	3.86	11.82	6.88
	Purchase of Stock-trade	10.88	-	18.98	10.88	18.98	37.66
	Change in Inventories of Finished goods	2.19	0.98	(5.00)	3.14	(4.42)	-4.56
	Employee Benefit Expenses	29.04	21.49	25.39	72.79	63.82	83.71
	Depreciation & Amortisation of Assets	2.44	2.44	2.37	7.32	6.98	9.36
	Other Expenditure	10.40	6.16	18.37	26.65	32.91	47.25
	Total Expenses (IV)	55.84	32.42	62.24	124.64	130.09	180.30
V	Profit / (loss) from Operations before tax (III - IV)	29.45	28.74	24.97	74.14	71.98	96.69
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (loss) before Tax	29.45	28.74	24.97	74.14	71.98	96.69
VIII	Tax Expense						
	1. Current Tax	(9.00)	(8.05)	(10.00)	(21.55)	(20.00)	-14.91
	2. Deferred Tax	(7.56)	(0.96)	(17.17)	(14.48)	(21.17)	-21.18
	3. MAT Credit	-	-	-	-	-	-13.77
	4. Excess / (short) provision of earlier years	-	-	-	-	-	3.55
IX	Net Profit / (loss) after tax (V - VI)	12.89	19.73	(2.20)	38.11	30.81	50.38
X	Other Comprehensive Income	-	-	-	-	-	(0.82)
XI	Total comprehensive income and Other Comprehensive Income	12.89	19.73	(2.20)	38.11	30.81	49.56
XII	Paid-up Equity Share Capital (Face Value of the share)	499.61	499.61	499.61	499.61	499.61	499.61
	Earning per Shares						
	Basic	0.26	0.39	(0.04)	0.76	0.62	0.99
	Diluted	0.26	0.39	(0.04)	0.76	0.62	0.99

Notes:

- The above results were taken on record by the Board of Directors and the Audit Committee at their meeting held on 3rd February 2024 and have been subject to Limited Review by the Statutory Auditors. The review report of the Statutory Auditors is being filed with the BSE.
- The Company operates two segments i.e. Healthcare and Rent on Leasehold Land.
- No investors Complaint received during the quarter ended 31st December 2023

Segmentwise Revenue, Results and Capital Employed for the Quarter and Nine Months Ended 31st Dec 2023

(₹ in lakhs)

Sr. No.	Particulars	Unaudited					Audited
		Quarter Ended			Nine Months ended		Year Ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
1	Segment Revenue						
a	Healthcare	32.79	8.43	42.73	47.99	70.28	101.92
b	Rent on leasehold land	37.16	37.16	37.16	111.48	111.48	148.64
c	Others	15.34	15.57	7.32	39.30	20.31	26.43
	Total:	85.29	61.16	87.21	198.78	202.07	276.99
	Less: Inter Segment Revenue						
	Net Sales / Income from Operations	85.29	61.16	87.21	198.78	202.07	276.99
2	Segment Results (Profit / Loss) before tax						
a	Healthcare	18.27	5.38	25.10	27.97	41.62	58.61
b	Rent on leasehold land	36.93	36.93	36.93	110.79	110.79	148.64
c	Others	15.34	15.57	7.32	39.30	20.31	26.43
	Total:	70.55	57.88	69.35	178.06	172.72	233.68
	Less:						
	Interest	-	-	-	-	-	-
	Other Unallocable Expenditure (net off)	41.10	29.14	44.38	103.92	100.74	136.99
	Total Profit before Tax	29.45	28.74	24.97	74.14	71.98	96.69
3	Capital Employed (Segment Assets - Segment Liabilities)						
a	Healthcare	23.04	11.47	10.22	23.04	10.22	13.62
b	Rent on leasehold land	(1.41)	(1.18)	(1.41)	(1.41)	(1.41)	-0.72
c	Others	713.46	505.31	628.52	713.46	628.52	646.42
	Total:	735.09	515.60	637.33	735.09	637.33	659.32

Note: The Fixed Assets are employed for the general enterprise and are not segmental in nature.
The above results were taken on record at a meeting of the Board of Directors held on 3rd February, 2024.

For Emmessar Biotech & Nutrition Limited
Srinivasa Raghavan Mathurakavi Ayyangar
Chairman & Managing Director
DIN: 00090266

Mumbai
3rd February 2024



Emmessar Biotech & Nutrition Ltd.

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(₹ In lakhs)

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XII	Paid-up Equity Share Capital	499.81	499.61	499.61	499.61	499.61	499.61
	(Face Value of the share)	10.00	10.00	10.00	10.00	10.00	10.00
	Earning per Shares						
	Basic	0.26	0.39	(0.04)	0.76	0.62	0.99
	Diluted	0.26	0.39	(0.04)	0.76	0.62	0.99

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For Emmessar Biotech & Nutrition Limited
Srinivasa Raghavan Mathurakavi Ayyanger
Chairman & Managing Director
DIN: 00090266

Mumbai
3rd February 2024