



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

May 30, 2024

To
The Manager
Listing Department,
Bombay Stock Exchange Limited,
P.J. Tower, Fort
Mumbai - 400 001
Scrip Code: 530825

Sub: Newspaper add for results: Compliance pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Dear Sir,

Pursuant to Regulation 30 of the Listing Regulations, please find enclosed copies of Audited Financial Results of the Company for the quarter and financial year ended March 31, 2024 published in today's newspapers in Free Press Journal and Nav Shakti in accordance with Regulation 47 of the Listing Regulations.

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-92, MDC, Taloja, Raigad Dist., Maharashtra - 410 208.
CIN: L24110MH1992PLC06594229

AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 31ST MARCH 2024

(₹ in lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		Unaudited	Unaudited	Unaudited	Audited	Audited
PART A						
1	Revenue from Operations	7.53	32.79	31.64	55.52	101.92
2	Other Income	48.36	52.50	41.59	188.21	175.07
	Total Income A (1 + 2)	55.88	85.29	73.23	254.73	276.99
PART B						
3	Expenses					
	(a) Cost of material consumed	2.48	0.88	2.07	6.34	8.86
	(b) Purchase of Stock-trade	0.00	10.88	11.66	10.88	37.86
	(c) Change in inventories of Finished goods	(0.53)	2.19	(0.14)	2.60	(4.56)
	(d) Employee Benefit Expenses	24.52	28.04	20.21	95.68	83.71
	(e) Depreciation & amortisation of Assets	2.44	2.44	2.37	0.76	0.36
	(f) Other Expenditure	20.31	10.40	13.11	48.20	47.25
	Total Expenses (a to f)	48.21	55.84	48.30	173.47	180.30
4	Profit from operations from exceptional items and taxes (A - B)	6.67	29.45	23.93	81.26	96.69
5	Exceptional Items	0.00	0.00	0.00	0.00	0.00
6	Profit / loss before tax (4 - 5)	6.67	29.45	23.93	81.26	96.69
7	Tax Expense					
	1. Current tax	(3.21)	(8.00)	5.00	(24.76)	(14.81)
	2. Deferred tax asset / (Liability)	13.06	(7.58)	0.30	(1.87)	(21.16)
	3. Excess / (Short) provision of earlier years	20.33	0.00	4.01	20.33	3.55
	4. MAT @15% available	0.00	0.00	(13.55)	0.00	(3.77)
8	Net Profit/(loss) after tax (6 - 7)	36.85	12.89	19.68	74.98	50.38
9	Other comprehensive income	1.17	0.00	0.82	1.17	0.82
10	Total comprehensive income for the period and other comprehensive income	35.68	12.89	20.50	73.79	49.58
11	Paid-up Equity Share Capital Face Value of the share	499.61 10.00	499.61 10.00	499.61 10.00	499.61 10.00	499.61 10.00
12	Earnings per Equity Share					
	a) Basic	0.71	0.26	0.38	1.48	0.99
	b) Diluted	0.71	0.26	0.38	1.48	0.99

Notes:

- The above results were taken on record by the Board of Directors and the Audit Committee at their meeting held on 20th May 2024.
- The financial results have been prepared in accordance with the Indian Accounting Standards (IndAS-34) as prescribed under Section 133 of Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rule 2015 and the Companies (Indian Accounting Standards) Amendments Rule 2016 as amended thereafter.
- During the year the company operated in two segments i.e. Healthcare and Rent on leasehold land.
- The audit as required under Regulation 33 of the SEBI (Listing obligation and disclosure agreements) regulations, 2015 has been completed by the Auditors of the company.
- No investors complaints were received as of Quarter ended 31st March 2024.
- Previous years figures have been regrouped wherever considered necessary.

Quarter and Year ended Segment wise Revenue Results and Capital Employed under Clause 41 of the Listing Agreement.

(₹ in lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		Unaudited	Unaudited	Unaudited	Audited	Audited
1	Segment Revenue (Net Sales / Income)					
	a. Healthcare	7.53	32.79	31.64	55.52	101.92
	b. Rent on Leasehold land	37.16	37.16	37.16	148.84	148.84
	c. Other	11.19	15.34	4.43	50.57	26.43
	Total:	55.88	85.29	73.23	254.73	276.99
	Less: Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00
	Net Sales / Income from Operations	55.88	85.29	73.23	254.73	276.99
2	Segment Results before tax and interest					
	a. Healthcare	4.47	18.27	18.97	32.44	58.61
	b. Rent on Leasehold land	36.93	36.93	37.16	148.84	148.84
	c. Others	11.19	15.34	4.43	50.57	26.43
	Total:	52.60	70.55	58.56	231.65	233.68
	Less:					
	Other Unallocable Expenditure					
	Net off Unallocable Income	45.93	4.10	34.63	150.99	130.99
	Total Profit / (loss) before Tax	6.67	29.45	23.93	81.26	96.69
3	Capital Employed (Segment Assets - Segment Liabilities)					
	a. Healthcare	10.24	23.04	13.62	10.24	19.62
	b. Rent on Leasehold land	(1.86)	(1.41)	(0.72)	(1.86)	(0.72)
	c. Others	714.73	713.46	648.42	714.73	648.42
	Total	723.30	735.09	659.32	723.30	669.32

The above results were taken on record at a meeting of the Board of Directors held on May 28, 2024

Statements of Assets & Liabilities

(₹ in lakhs)

Sr. No.	Particulars	As at 31st Mar 2024	As at 31st Mar 2023
A	ASSETS		
1	Non-current Assets		
	(a) Property, Plant & Equipment	130.89	13672
	(b) Investment Property	59.76	60.70
	(c) Other Financial Assets	0.40	0.49
	Sub-total Non-current Assets	191.05	200.90
2	Current Assets		
	(a) Inventories	8.81	13.82
	(b) Investments	0.89	0.83
	(c) Trade Receivables	2.23	1.08
	(d) Cash & Cash equivalents	1.29	11.8
	(e) Bank balance other than cash & Cash Equivalents	518.97	518.02
	(f) Loans	1.37	0.88
	(g) Income tax assets (net)	16.94	7.14
	(h) Other Financial assets	24.91	9.01
	(i) Other current assets	9.63	41.82
	Sub-total Current Assets	683.15	693.37
	TOTAL ASSETS	874.20	794.27
B	EQUITY AND LIABILITIES		
1	SHAREHOLDER'S FUNDS:		
	(a) Equity Share Capital	499.61	499.61
	(b) Other Equity	240.63	166.65
	Sub-total Shareholder's funds	740.24	666.46
2	Non-current Liabilities		
	(a) Other Financial liabilities	81.42	81.42
	(b) Long Term Provisions	10.81	11.24
	(c) Deferred Tax Liability (net)	11.83	19.20
	Sub-total Non-current liabilities	104.06	111.86
3	Current Liabilities		
	(a) Borrowings	10.94	8.21
	(b) Trade payables	0.91	-
	(c) Other financial Liabilities	8.39	7.86
	(d) Other current liabilities	1.38	2.50
	(e) Short-term provisions	28.77	23.39
	Sub-total Current Liabilities	50.39	41.96
	TOTAL EQUITY AND LIABILITIES	874.20	794.27

CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2024

(₹ in lakhs)

Sr. No.	Particulars	2023-24	2022-23
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before Tax and Extraordinary Items	81.26	96.89
	Add(-)Less: Depreciation	9.76	9.96
	Interest / Dividend	(50.57)	(23.64)
	Other comprehensive income	(1.62)	(1.14)
	Operating Profit / Loss before working Capital changes	38.83	81.97
	Adjustment for (Increase)/Decrease in operating Assets		
	Inventories	4.71	(6.80)
	Trade Receivables	(118)	9.21
	Non current loans and income Tax Assets	(19.52)	(17.04)
	Current Assets - Loans and Other assets	3.14	1.20
	Adjustment for increase / (Decrease) in operating Liabilities		
	Non current provisions	(0.33)	1.20
	Trade Payables	0.91	(2.18)
	Borrowings and Other Financial Liabilities	3.26	8.93
	Other Current Liabilities	(1.11)	(0.72)
	Current Provisions	5.38	2.88
	Cash generated before tax payments	62.46	31.40
	Add: Income Tax Refund	1.99	11.23
	Less: income tax paid	0.00	5.00
	Cash generated from operations	64.46	37.63
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Fixed Assets	0.00	(2.63)
	Investments in Mutual Funds	(0.08)	(0.04)
	Interest / Dividend Received	34.65	28.05
	Investments in Fixed Deposits (maturing within 12 months)	(98.96)	(77.81)
	Deposits Received	0.00	(0.20)
	Net Cash Inflow/(out flow) in Investing activities	(64.35)	(64.63)
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Net Cash used in financing activities		
	Net increase in cash and cash equivalents	0.11	(17.00)
	Cash and cash equivalents as at the beginning of the year	1.19	18.19
	Cash and cash equivalents as at the end of the year	1.29	1.19

Place: Mumbai
Date: 29-05-2024

For Emmeaar Biotech & Nutrition Limited
Srinivasa Raghavan Mathurakavi Ayyangar
Chairman & Managing Director
DIN No. 00090266



Emmessar Biotech & Nutrition Ltd.

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

AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 31ST MARCH 2024

(₹ in lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		Unaudited	Unaudited	Unaudited	Audited	Audited
PART A						
1	Revenue from Operations	7.53	32.79	31.64	55.52	101.82
2	Other Income	48.36	52.50	41.59	199.21	175.07
	Total Income (1 + 2)	55.89	85.29	73.23	254.73	276.89
PART B						
3	Expenses					
	(a) Cost of material consumed	2.48	0.89	2.07	0.34	6.88
	(b) Purchase of Stocktrade	0.00	10.88	11.68	10.88	37.66
	(c) Change in inventories of Finished goods	(0.53)	2.19	(0.14)	2.60	(4.56)
	(d) Employee Benefit Expenses	24.52	29.04	20.21	95.68	83.71
	(e) Depreciation & amortisation of Assets	2.44	2.44	2.37	8.76	9.36
	(f) Other Expenditure	20.31	10.40	13.11	48.20	47.25
	Total Expenses (a to f)	49.21	56.84	48.30	173.47	180.30
4	Profit from operations from exceptional items and taxes (A - B)	6.67	28.45	23.93	81.26	96.59
5	Exceptional Items	0.00	0.00	0.00	0.00	0.00
6	Profit / loss before tax (4 - 5)	6.67	28.45	23.93	81.26	96.59
7	Tax Expense					
	1. Current tax	(3.21)	(5.00)	5.00	(24.76)	(14.91)
	2. Deferred tax asset / (Liability)	13.08	(7.56)	0.30	(18.7)	(21.8)
	3. Excess / (Short) provision of earlier years	20.33	0.00	4.01	20.33	3.56
	4. MAT Credit available	0.00	0.00	(13.55)	0.00	(13.77)
8	Net Profit / (loss) after tax (6 - 7)	36.86	22.89	19.69	74.96	50.38
9	Other comprehensive income	1.17	0.00	0.62	1.17	0.82
10	Total comprehensive income for the period and other comprehensive income	36.86	22.89	18.87	73.79	49.56
11	Paid-up Equity Share Capital Face Value of the share	499.61	499.61	499.61	499.61	499.61
12	Earnings per Equity Share					
	a) Basic	0.71	0.26	0.38	1.48	0.99
	b) Diluted	0.71	0.26	0.38	1.48	0.99

Notes:

- The above results were taken on record by the Board of Directors and the Audit Committee at their meeting held on 29th May 2024.
- The financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS-34) as prescribed under Section 133 of Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rule 2015 and the Companies (Indian Accounting Standards) Amendments Rule 2016 as amended thereafter.
- During the year the company operated in two segments i.e. Healthcare and Rent on leasehold land.
- The audit as required under Regulation 33 of the SEBI (Listing obligation and disclosure requirements) regulations, 2015 has been completed by the Auditors of the company.
- No Investor complaints were received as of Quarter ended 31st March 2024.
- Previous year's figures have been regrouped wherever considered necessary.

Quarter and Year ended Segment wise Revenue Results and Capital Employed under Clause 41 of the Listing Agreement.

(₹ in lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		Unaudited	Unaudited	Unaudited	Audited	Audited
1.	Segment Revenue (Net Sales / Income)					
	a. Healthcare	7.53	32.79	31.64	55.52	101.82
	b. Rent on Leasehold land	37.16	37.18	37.18	148.64	148.64
	c. Others	11.19	15.34	4.43	60.57	26.43
	Total:	55.88	85.29	73.23	254.73	276.89
	Less: Inter-Segment Revenue	0.00	0.00	0.00	0.00	0.00
	Net Sales / Income from Operations	55.88	85.29	73.23	254.73	276.89
2.	Segment Results before Tax and Interest					
	a. Healthcare	4.47	18.27	18.97	32.44	58.61
	b. Rent on Leasehold land	36.93	36.93	37.16	148.64	148.64
	d. Others	11.19	15.34	4.43	105.7	26.43
	Total:	52.59	70.55	58.56	231.65	233.68
	Less:					
	Other Unallocable Expenditure					
	Net off Unallocable Income	45.93	41.10	34.63	150.39	136.99
	Total Profit / (loss) before Tax	6.67	29.45	23.93	81.26	96.69
3.	Capital Employed (Segment Assets - Segment Liabilities)					
	a. Healthcare	10.24	23.04	13.62	10.24	13.62
	b. Rent on Leasehold land	(1.66)	(1.41)	(0.72)	(1.66)	(0.72)
	c. Others	714.73	713.46	645.42	714.73	646.42
	Total:	723.30	735.09	658.32	723.30	660.32

The above results were taken on record at a meeting of the Board of Directors held on May 29, 2024.

Statements of Assets & Liabilities

(₹ in lakhs)

Sr. No.	Particulars	As at 31st Mar 2024	As at 31st Mar 2023
A	ASSETS		
1	Non-current Assets		
	(a) Property, Plant & Equipment	130.88	138.72
	(b) Investment Property	59.76	60.70
	(c) Other Financial Assets	0.40	0.48
	Sub-total Non-current Assets	191.14	200.90
2	Current Assets		
	(a) Inventories	8.91	13.62
	(b) Investments	0.88	0.83
	(c) Trade Receivables	2.23	1.08
	(d) Cash & Cash equivalents	1.29	1.18
	(e) Bank balance other than cash & Cash Equivalents	616.97	518.02
	(f) Loans	1.37	0.88
	(g) Income tax assets (net)	16.94	7.14
	(h) Other Financial assets	24.81	9.01
	(i) Other current assets	8.63	41.82
	Sub-total Current Assets	683.15	635.37
	TOTAL ASSETS	874.29	736.27
B	EQUITY AND LIABILITIES		
1	SHAREHOLDER FUNDS:		
	(a) Equity Share Capital	498.81	498.81
	(b) Other Equity	240.63	166.65
	Sub-total Shareholder's funds	740.24	666.46
2	Non-current Liabilities		
	(a) Other Financial liabilities	61.42	61.42
	(b) Long Term Provisions	10.81	11.24
	(c) Deferred Tax Liability (net)	11.33	13.20
	Sub-total Noncurrent liabilities	83.56	85.86
3	Current Liabilities		
	(a) Borrowings	10.94	8.21
	(b) Trade payables	0.31	-
	(c) Other financial Liabilities	8.30	7.88
	(d) Other current liabilities	1.38	2.50
	(e) Short-term provisions	28.77	23.30
	Sub-total Current Liabilities	50.39	41.95
	TOTAL EQUITY AND LIABILITIES	874.29	794.27

CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2024

(₹ in lakhs)

Sr. No.	Particulars	2023-24	2022-23
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before Tax and Extraordinary Items	81.28	96.89
	Add/Less: Depreciation	9.76	9.36
	Interest/Dividend	(50.57)	(23.64)
	Other comprehensive income	(1.62)	(1.14)
	Operating Profit/loss before working Capital changes	38.85	61.28
	Adjustment for (Increase) / Decrease in operating Assets		
	Inventories	4.71	(6.80)
	Trade Receivables	(1.16)	0.21
	Non current loans and Income Tax Assets	(18.52)	(17.04)
	Current Assets - Loans and other assets	31.49	(36.38)
	Adjustment for Increase/ (Decrease) in operating Liabilities		
	Non current provisions	(0.33)	1.20
	Trade Payables	0.91	(2.18)
	Borrowings and Other Financial Liabilities	3.28	8.93
	Other Current Liabilities	(1.11)	(0.72)
	Current Provisions	5.36	2.88
	Cash generated before tax payments	62.46	31.48
	Add: Income Tax Refund	1.99	11.23
	Less: Income tax paid	0.00	5.00
	Cash generated from operations	64.46	37.63
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Fixed Assets	0.00	(2.63)
	Investments in Mutual Funds	(0.08)	(0.04)
	Interest / Dividend Received	34.86	26.06
	Investments in Fixed Deposits (maturing within 12 months)	(98.96)	(77.81)
	Deposits Received	0.00	(0.20)
	Net Cash inflow/(out flow) in Investing activities	(64.35)	(54.69)
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Net Cash used in financing activities		
	Net increase in cash and cash equivalents	0.10	(17.00)
	Cash and cash equivalents as at the beginning of the year	13.9	18.19
	Cash and cash equivalents as at the end of the year	1.29	1.19

For Emmeasar Biotech & Nutrition Limited
Srinivasa Raghavan Mathurakavi Ayyangar
Chairman & Managing Director
DIN No. 00080285

Place: Mumbai
Date: 28-05-2024