

EMMESSAR BIOTECH & NUTRITION LIMITED

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

EBN/2023/S-028

December 12, 2023

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 December 09, 2023, intimating the outcome of the Board Meeting, please find enclosed the newspaper cutting, where the Un-Audited Financial Results of the Company for the second quarter September 30, 2023, was published in Free Press Journal and Nav Shakti on December 12, 2023.

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

Unaudited Financial Results for the Quarter / Half Year Ended 30th SEPTEMBER 2023 (If in lakhs)

T			Audited					
Sr.	Particulars	Quarter Ended			Half Year Ended		Year Ended	
No.		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023	
	Revenue from Operations	8.43	6.77	6.76	15.20	27.54	101.92	
11	Other Income	52.73	45.71	43.22	98.44	87.31	175.07	
-	Total Income (I + II)	61.16	52.48	49.98	113.64	114.85	276.99	
111	Expenses	Anna and and				1		
	Cost of material consumed	1.35	1.62	1.20	2.97	2.69	6.88	
	Purchase of Stock-trade		1000		1 30 4	7.00	37.66	
	Change in Inventories of Finished goods	0.98	-0.03	0.91	0.95	0.58	-4.56	
	Employee Benefit Expenses	21.49	22.26	19.08	43.75	38.44	83.71	
	Depreciation & Amortisation of Assets	2.44	2.44	2.32	4.88	4.60	9.36	
	Other Expenditure	6.15	10.25	5.98	16.41	14.52	47.25	
-	Total Expenses (IV)	32.42	36.53	29.49	68.95	67.83	180.30	
IV	Profit / (loss) from Operations before tax (III - IV)	28.74	15.94	20.49	44.69	47.02	96.69	
V	Exceptional items			1000		1	C. IC	
VI	Profit / (loss) before tax	28.74	15.94	20.49	44.69	47.02	96.69	
VII	Tax Expenses		A REAL PROPERTY.		1			
-	1. Current Tax	(8.05)	(4.50)	(10.00)	(12.55)	(10.00)	-14.91	
	2. Deferred Tax	(0.96)	(5.95)	3.00	(6.92)	(4.00)	-21.18	
	3. MAT Credit					-	-13.77	
	4. Excess/short provision of earlier years		1		1 10 14		3.55	
VIII	Net Profit / (loss) after tax (V - VI)	19.73	5.49	13.49	25.22	33.02	the second s	
IX	Other Comprehensive Income	-				-	(0.82)	
X	Total comprehensive income and		Curry prov		A. Can	Prannel (in the	
	Other Comprehensive Income	19.73	5.49	13.49	25.22	33.02		
XI	Paid-up Equity Share Capital	499.61	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	and the second second		1. 1. 1. 1.	ALL DELL	W PLA	WER	
	Basic	0.39	0.11	0.27	0.50			
	Diluted	0.39	0.11	0.27	0.50	0.66	0.99	

 The above results were taken on record by the Board of Directors and the Audit Committee at their meeting held on 9th December 2023 and have been subject to Limited Review by the Statutory Auditors. The review report of the Statutory Auditors is being filed with the December. the BSE.

The Company operates two segments ie. Healthcare and rent on leasehold land during this quarter.
 No Investors Complaint was received for the quarter ended 30th Sept. 2023.

Notes:

Segmentwise Revenue, Results and Capital Employed for the Quarter Ended 30th September 2023

	Particulars	Unaudited					Audited
Sr. No.		Quarter Ended			Half Year Ended		Year Ended
10.	Construction of the International	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	Segment Revenue		-		ALC: NO.	-	
	Healthcare	8.43	6.77	6.76	15.20	27.54	101.92
	Rent on leasehold land	37.16	37.16	37.16	74.32	74.32	148.64
	Others	15.57	8.55	6.06	24.12	12.99	26.43
	Total:	61.16	52.48	49.98	113.64	114.85	276.99
	Less: Inter Segment Revenue	With the	11	-	1-512-65	HELLEN &	12 12 .
	Net Sales / Income from Operations	61.16	52.48	49.98	113.64	114.85	276.99
0	Segment Results (Profit / Loss) before tax						
1	Healthcare	5.38	4.29	4,65	9.67	16.51	58.61
20	Rent on leasehold land	36.93	36.93	36.93	73.86	73.86	148.64
cil	Others	15.57	8.55	6.06	24.12	12.99	26.43
	Total:	57.88	49.77	47.64	107.65	103.36	233.68
	Less:	1	1				
	Interest	1	12 20	the particular	1.1.1.1	1	alaste .
	Other Unallocable Expenditure (net off)	29.14	33.83	27.15	62.96	56.34	136.99
	Total Profit before Tax	28.74	15.94	20.49	44.69	47.02	96.69
1	Capital Employed	Column Column				and and the	and the state
1	(Segment Assets - Segment Liabilities)	1 P. 710.1		12.00		Sim.	and the second
	Healthcare	11.47	12.60	6.99	11.47	6.99	13.62
	Rent on leasehold land	(1.18)	-0.95	(0.25)	(1.18)	(0.25)	-0.72
	Others	505.31	653.97	646.30	505.31	646.30	646.42
-	Total:	515.59	665.62	653.04	515.59	653.04	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 9th December, 2023.

(b) Investment Property Financial Assets (a) Defered Tax Assets (net) (b) Other non current assets 7 (a) Current Investments (b) Inventories (c) Trade Faceivables (d) Cash & Cash equivalents (e) Borne (assets (net)) (f) Dome current assets (g) Income (assets (net)) (h) Other Financial assets (h) Other financial assets <td< th=""><th></th><th>Part</th><th>CULARS</th><th>and the second s</th><th></th><th></th></td<>		Part	CULARS	and the second s		
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(b) Other non current assets 1 2 Current Assets 1 2 Current Assets 1 2 Current Assets 1 (b) Investments (c) Trade Receivables 1 (c) Trade Receivables 1 1 (c) Trade Receivables 1 1 (c) Trade Receivables 1 5 (d) Casts Cast equivalents 5 (e) Income tax assets (net) 1 1 (f) Der current assets 66 66 TOTAL ASSETS 66 8 EQUITY AND LIABLITIES 6 1 Equity Share Capital 4 (a) Other Long term Itabilities 67 2 Non-current Liabilities 67 3 Current Liabilities 68 4 (b) Other Equity 61 1 Total non-current liabilities 67 2 Non-current Liabilities 68 3 Current Liabilities 7 4 Andreine provisions 2 5 Total no-current liabilities 7 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
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(a) Other long term labilities 6 (b) Long term provisions 1 (c) Deferred Tax Liability (net) 2 Total non-current liabilities 9 3 Current Liabilities 9 (a) Other financial Liabilities 9 (b) Trade payables 2 (c) Other financial Liabilities 2 (d) Other current liabilities 3 (e) Short-term provisions 2 Total current liabilities 3 (e) Short-term provisions 2 Total current liabilities 3 TOTAL EQUITY AND LIABILITIES 82 Unaudited Cash Flow Statement for the half year ended 30til Sr. Particulars For the error Sr. Particulars If and			- positive			CON DUCT
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(a) Borrowings (b) Trade payables (c) Other financial Liabilities (d) Other current liabilities (e) Short-term provisions 2 7 <		Total non-current liabilities			98.44	85.86
(b) Trade payables (c) Other financial Liabilities (d) Other current liabilities (e) Short-term provisions 2 Total current liabilities (e) Short-term provisions 2 Total EQUITY AND LIABILITIES 82 Unaudited Cash Flow Statement for the half year ended 30th Sr. Particulars For the er Sr. Particulars A CASH FLOW FROM OPERATING ACTIVITIES Net Profit before Tax and Extraordinary Items 44 Add/(-)Less: Depreciation 44 Interest / Dividend (22 Other comprehensive income 00 Operating Profit / Loss before working Capital changes 26 Adjustment for (Increase) / Decrease in operating Assets 33 Trade Receivables 00 Non current leans and income Tax Assets 02 Other Financial Liabilities 00 Current Assets 00 Decrease / (Decrease) in operating Liabilities 00 Non current provisions 00 Trade Receivables 00 Non current prov		Current Liabilities	The state of the			
(b) Trade payables (c) Other financial Liabilities (d) Other current liabilities (e) Short-term provisions 2 Total current liabilities (e) Short-term provisions 2 Total current liabilities 3 TOTAL EQUITY AND LIABILITIES 82 Unaudited Cash Flow Statement for the half year ended 30til Sr. No. Particulars For the sort No. Particulars For the sort A CASH FLOW FROM OPERATING ACTIVITIES Net Profit before Tax and Extraordinary thems Add/(-)Less: Depreciation Interest / Dividend (22 Other comprehensive income Exceptional items Operating Profit / Loss before working Capital changes Adjustment for (Increase) / Decrease in operating Assets Inventories Inventories Non current lassets Other Financial Assets Other Current Assets Other Current Liabilities Non current provisions				A DOLLAR		8.21
(d) Other current liabilities 2 Total current liabilities 3 TOTAL EQUITY AND LIABILITIES 82 Unaudited Cash Flow Statement for the half year ended 30th Sr. Particulars For the error Sr. Particulars For the error A CASH FLOW FROM OPERATING ACTIVITIES 900 A CASH FLOW FROM OPERATING ACTIVITIES 44 Add/(-)Less: Depreciation 44 Interest / Dividend (22 Other comprehensive income 00 Exceptional items 0 Operating Profit / Loss before working Capital changes 26 Adjustment for (increase) / Decrease in operating Assets 3 Inventories 3 3 Trade Receivables 0 0 Non current fronses and income Tax Assets 0 Current Assets - Loans and other assets 33 Adjustment for Increase / (Decrease) in operating Liabilities 0 Non current provisions 0 Trade Payables 0 Borrowings and Other Financial Liabilities 0 Current Provisions 3	-			1.000	0.11	
(e) Short-term provisions 2 Total current liabilities 3 TOTAL EQUITY AND LIABILITIES 82 Unaudited Cash Flow Statement for the half year ended 30th Sr. Particulars For the error 30/0 A CASH FLOW FROM OPERATING ACTIVITIES Net Profit before Tax and Extraordinary items 44 Add/(-)Less: Depreciation 44 Interest / Dividend (22 Operating Profit / Loss before working Capital changes 26 Adjustment for (increase) / Decrease in operating Assets 3 Invertories 3 Trade Receivables 3 Non current provisions 0 Current Assets - Loans and other assets 3 Adjustment for Increase / (Decrease) in operating Liabilities 0 Non current provisions 0 Trade Payables 0 Borrowings and Other Financial Liabilities 0 Cash generated before tax payments 57 Less: Income tax Refund / (-) paid 0 Cash generated from operations 57 B CASH FLOW FROM INVESTING ACTIVITIES 0 <td< td=""><td></td><td></td><td></td><td>1 2 1 1 1</td><td>8.30</td><td>7.86</td></td<>				1 2 1 1 1	8.30	7.86
Total current liabilities 3 TOTAL EQUITY AND LIABILITIES 82 Unaudited Cash Flow Statement for the half year ended 30th Sr. No. Particulars A CASH FLOW FROM OPERATING ACTIVITIES Net Profit before Tax and Extraordinary items 44 Add/(-)Less: Depreciation 44 Add/(-)Less: Depreciation 44 Interest / Dividend 42 Other comprehensive income 20 Exceptional Items 00 Operating Profit / Loss before working Capital changes 26 Adjustment for (increase) / Decrease in operating Assets 3 Inventories 33 Trade Receivables 33 Adjustment for Increase / (Decrease) in operating Liabilities 33 Adjustment for Increase / (Decrease) in operating Liabilities 00 Other Financial Assets 03 Current Assets - Loans and other assets 33 Adjustment for Increase / (Decrease) in operating Liabilities 00 Other Financial Liabilities 00 Borrowings and Other Financial Liabilities 03 Cash generated before tax payments 37				iniary a	3.58	2.50
TOTAL EQUITY AND LIABILITIES 82 Unaudited Cash Flow Statement for the half year ended 30th Sr. Particulars For the error No. Particulars For the series A CASH FLOW FROM OPERATING ACTIVITIES 44 Add(-)Less: Depreciation 44 Adjustment for (Increase) / Decrease in operating Assets 33 Trade Receivables 00 00 Non current hous and income Tax Assets 02 02 Other Financial Assets 03 03 04 Mon current provisions 00 00 00 00	-				26.14	23.39
Unaudited Cash Flow Statement for the half year ended 30th Sr. No. Particulars For the er 30/0 A CASH FLOW FROM OPERATING ACTIVITIES Net Profit before Tax and Extraordinary Items A4 Add/(-)Less: Depreciation A CASH FLOW FROM OPERATING ACTIVITIES Net Profit before Tax and Extraordinary Items 44 Add/(-)Less: Depreciation A CASH FLOW FROM OPERATING ACTIVITIES Net Profit before Tax and Extraordinary Items 44 Add/(-)Less: Depreciation A CASH FLOW FROM OPERATING ACTIVITIES Not Comprehensive income Exceptional Items 0 Operating Profit / Loss before working Capital changes 28 Adjustment for (Increase) / Decrease in operating Assets 0 Inventories 0 Current Assets - Loans and other assets 0 Other Financial Assets 0 Current Assets - Loans and other assets 0 Non current provisions 0 Current Assets - Loans and other assets 0 Non current provisions 0 Borrowings and Other Financial Liabi					38.13	41.96
Sr. No. Particulars For the err 30/0 A CASH FLOW FROM OPERATING ACTIVITIES Net Profit before Tax and Extraordinary Items 44 Add/(-)Less: Depreciation Interest / Dividend 44 Add/(-)Less: Depreciation Interest / Dividend (22 Other comprehensive income 62 Operating Profit / Loss before working Capital changes 26 Adjustment for (Increase) / Decrease in operating Assets Inventories 33 Trade Receivables 33 Trade Receivables 33 Adjustment for Increase / (Decrease) in operating Liabilities Non current Provisions 00 Trade Payables 00 Other Current provisions 00 Trade Payables 00 Other Current provisions 00 Trade Payables 00 Borrowings and Other Financial Liabilities 00 Cash generated before tax payments 57 Less: Income tax Refund / (-) paid 00 Cash generated from operations 57 B CASH FLOW FROM INVESTING ACTIVITIES 00 Purchase of Fixed Assets 00 Investments in Fixed Deposits (maturing within 12 months) 07	-	TOTAL EQUITY AND LIABILITIES	5		828.25	794.28
A CASH FLOW FROM OPERATING ACTIVITIES Net Profit before Tax and Extraordinary Items 44 Add/(-)Less: Depreciation 44 Interest / Dividend (22 Other comprehensive income 0 Exceptional Items 0 Operating Profit / Loss before working Capital changes 26 Adjustment for (increase) / Decrease in operating Assets 3 Inventories 3 Trade Receivables 0 Non current Hoans and Income Tax Assets 0 Current Assets - Loans and other assets 33 Adjustment for Increase / (Decrease) in operating Liabilities 0 Non current provisions 0 Trade Payables 0 Borrowings and Other Financial Liabilities 0 Other Current Liabilities 0 Current Provisions 0 Current Provisions 57 Less: Income tax Refund / (-) paid 0 Cash generated before tax payments 57 Less: Income tax Refund / (-) paid 0 Current Provisions 57 B CASH FLOW FROM INVESTING ACTIVITIES 0 Purchase of Fixed Assets <		Partic	ulars	173.0	For the Half year ended	For the year ended
Net Profit before Tax and Extraordinary Items 44 Add/(-)Less: Depreciation 44 Interest / Dividend (22 Other comprehensive income 0 Exceptional Items 0 Operating Profit / Loss before working Capital changes 26 Adjustment for (increase) / Decrease in operating Assets 0 Inventories 33 Trade Receivables 00 Non current loans and income Tax Assets 00 Current Assets - Loans and other assets 33 Adjustment for Increase / (Decrease) in operating Liabilities 00 Non current provisions 0 Trade Payables 00 Borrowings and Other Financial Liabilities 00 Other Current Liabilities 00 Current Provisions 03 Current Provisions 03 Current Provisions 03 Cash generated before tax payments 57 Less: Income tax Refund / (-) paid 0 Cash generated from operations 57 B CASH FLOW FROM INVESTING ACTIVITIES 0 Purchase of Fixed Assets 00 Investme			in the second se	17 121	30/09/2023	31/03/2023
Add/(-)Less: Depreciation 4 Interest / Dividend (22 Other comprehensive income 0 Exceptional ltems 0 Operating Profit / Loss before working Capital changes 26 Adjustment for (increase) / Decrease in operating Assets 1 Inventories 3 Trade Receivables (0 Non current loans and income Tax Assets (22 Other Financial Assets (26 Outrent Assets - Loans and other assets 33 Adjustment for Increase / (Decrease) in operating Liabilities 0 Non current provisions 0 Trade Payables 00 Borrowings and Other Financial Liabilities (0 Other Current Liabilities (3) Current Provisions 03 Current Provisions 03 Current Provisions 03 Cash generated before tax payments 57 Less: Income tax Refund / (-) paid 0 Cash generated from operations 57 B CASH FLOW FROM INVESTING ACTIVITIES 0 Purchase of Fixed Assets 00 Investments in Mutual Funds <td></td> <td></td> <td></td> <td>and and and</td> <td></td> <td></td>				and and and		
Interest / Dividend (22 Other comprehensive income 0 Exceptional Items 0 Operating Profit / Loss before working Capital changes 26 Adjustment for (increase) / Decrease in operating Assets 3 Inventories 0 Other Financial Assets 00 Current Assets - Loans and other assets 00 Current Assets - Loans and other assets 33 Adjustment for Increase / (Decrease) in operating Liabilities 00 Non current provisions 00 Trade Payables 00 Borrowings and Other Financial Liabilities 00 Other Current Liabilities 00 Current Provisions 00 Current Provisions 00 Cash generated before tax payments 57 Less: Income tax Refund / (-) paid 00 Cash generated from operations 57 B CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets 00 Investments in Mutual Funds (0) Interest / Dividend Received 22 Investments in Fixed Deposits (maturing within 12 months) (74 <			dinary Items		44.69	96.69
Other comprehensive income Comprehensive income Comprehensive income Exceptional Items Comprehensive income Comprehensive income Operating Profit / Loss before working Capital changes 26 Adjustment for (increase) / Decrease in operating Assets 3 Inventories 3 Trade Receivables 00 Non current loans and income Tax Assets 02 Other Financial Assets 03 Current Assets - Loans and other assets 33 Adjustment for Increase / (Decrease) in operating Liabilities 00 Non current provisions 0 Trade Payables 00 Borrowings and Other Financial Liabilities 00 Other Current Liabilities 00 Current Provisions 00 Cash generated before tax payments 57 Less: Income tax Refund /(-) paid 00 Cash generated from operations 57 B CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets 00 Investments in Mutual Funds 00 Investments in Fixed Deposits (maturing within 12 months) 074				1.00	4.88	9.36
Exceptional Items 0 Operating Profit / Loss before working Capital changes 26 Adjustment for (increase) / Decrease in operating Assets 3 Inventories 3 Trade Receivables 00 Non current Ioans and Income Tax Assets 00 Current Assets - Loans and other assets 33 Adjustment for Increase / (Decrease) in operating Liabilities 00 Non current provisions 00 Trade Payables 00 Borrowings and Other Financial Liabilities 00 Other Current Liabilities 00 Current Provisions 00 Current Provisions 00 Cash generated before tax payments 57 Less: Income tax Refund / (-) paid 00 Cash generated from operations 57 B CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets 00 Investments in Mutual Funds 00 Investments in Fixed Deposits (maturing within 12 months) (74.	1	179750 Change of the company of the		Comin 1	(22.69)	(23.64)
Operating Profit / Loss before working Capital changes 26 Adjustment for (Increase) / Decrease in operating Assets 3 Inventories 3 Trade Receivables 00 Non current loans and Income Tax Assets 02 Other Financial Assets 03 Ourrent Assets - Loans and other assets 33 Adjustment for Increase / (Decrease) in operating Liabilities 00 Non current provisions 00 Trade Payables 00 Borrowings and Other Financial Liabilities 00 Borrowings and Other Financial Liabilities 00 Current Provisions 00 Current Provisions 00 Cash generated before tax payments 57 Less: Income tax Refund / (-) paid 00 Cash generated from operations 57 B CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets 00 Investments in Mutual Funds 00 Investments in Mutual Eunds 00 Investments in Fixed Deposits (maturing within 12 months) 074				3.3	0.00	(1.14)
Adjustment for (Increase) / Decrease in operating Assets 3 Inventories 33 Trade Receivables 00 Non current-loans and Income Tax Assets 02 Other Financial Assets 02 Current Assets - Loans and other assets 33 Adjustment for Increase / (Decrease) in operating Liabilities 00 Non current provisions 00 Trade Payables 00 Borrowings and Other Financial Liabilities 00 Borrowings and Other Financial Liabilities 03 Current Provisions 03 Current Provisions 03 Current Provisions 03 Cash generated before tax payments 57 Less: Income tax Refund / (-) paid 04 Cash generated from operations 57 B CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets 00 Investments in Mutual Funds 04 Investments in Mutual Eunds 04 Investments in Fixed Deposits (maturing within 12 months) 074			rking Canital chapter	-		0.00
Inventories 33 Trade Receivables (0) Non current loans and Income Tax Assets (2) Other Financial Assets (2) Other Financial Assets (2) Current Assets - Loans and other assets (3) Adjustment for Increase / (Decrease) in operating Liabilities (3) Non current provisions (0) Trade Payables (0) Borrowings and Other Financial Liabilities (0) Other Current Liabilities (0) Current Provisions (0) Current Provisions (0) Current Provisions (0) Cash generated before tax payments (3) Cash generated before tax payments (3) Less: Income tax Refund / (-) paid (0) Cash generated from operations (57) B CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets (0) Investments in Mutual Funds (0) Interest / Dividend Received (22) Investments in Fixed Deposits (maturing within 12 months) (74)					26.88	81.27
Trade Receivables 0 Non current-loans and income Tax Assets (2 Other Financial Assets 0 Current Assets - Loans and other assets 33 Adjustment for Increase / (Decrease) in operating Liabilities 0 Non current provisions 0 Trade Payables 0 Borrowings and Other Financial Liabilities 0 Other Current Liabilities 0 Current Provisions 0 Cash generated before tax payments 57 Less: Income tax Refund / (-) paid 0 Cash generated from operations 57 B CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets 0 Investments in Mutual Funds 0 Investments in Mutual Funds 0 Investments in Fixed Deposits (maturing within 12 months) 0			ase in operating Asse	3	2.00	10.00
Non current loans and income Tax Assets (2) Other Financial Assets 00 Current Assets - Loans and other assets 33 Adjustment for Increase / (Decrease) in operating Liabilities 00 Non current provisions 00 Trade Payables 00 Borrowings and Other Financial Liabilities 00 Other Current Liabilities 00 Current Provisions 03 Cash generated before tax payments 57 Less: Income tax Refund / (-) paid 00 Cash generated from operations 57 B CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets 00 Investments in Mutual Funds 00 Investments in Fixed Deposits (maturing within 12 months) 074				The state of the	3.20 (0.08)	(6.80)
Other Financial Assets 0 Current Assets - Loans and other assets 33 Adjustment for Increase / (Decrease) in operating Liabilities 33 Non current provisions 0 Trade Payables 0 Borrowings and Other Financial Liabilities 0 Other Current Liabilities 0 Current Provisions 0 Current Provisions 0 Current Provisions 0 Cash generated before tax payments 57 Less: Income tax Refund / (-) paid 0 Cash generated from operations 57 B CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets 0 Investments in Mutual Funds 0 Investments in Fixed Deposits (maturing within 12 months) (74.			Assets	-	(2.38)	0.21 (17.04)
Current Assets - Loans and other assets 33 Adjustment for increase / (Decrease) in operating Liabilities 0 Non current provisions 0 Trade Payables 0 Borrowings and Other Financial Liabilities 0 Other Current Liabilities 0 Current Provisions 0 Current Provisions 0 Cash generated before tax payments 57 Less: Income tax Refund / (-) paid 0 Cash generated from operations 57 B CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets 0 Investments in Mutual Funds (0 Interest / Dividend Received 22 Investments in Fixed Deposits (maturing within 12 months) (74.					0.00	0.00
Adjustment for Increase / (Decrease) in operating Liabilities 0 Non current provisions 0 Trade Payables 0 Borrowings and Other Financial Liabilities 0 Other Current Liabilities 0 Current Provisions 0 Current Provisions 0 Cash generated before tax payments 57. Less: Income tax Refund / (-) paid 0 Cash generated from operations 57. B CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets 0. Investments in Mutual Funds (0. Interest / Dividend Received 22. Investments in Fixed Deposits (maturing within 12 months) (74.	1	Current Assets - Loans and other as	ssets	Distant	33.86	(36.39)
Non current provisions 00 Trade Payables 00 Borrowings and Other Financial Liabilities 00 Other Current Liabilities 03 Current Provisions 03 Cash generated before tax payments 57 Less: Income tax Refund / (-) paid 00 Cash generated from operations 57 B CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets 00 Investments in Mutual Funds (00 Investments in Fixed Deposits (maturing within 12 months) (74.			ise) in operating Llabi	ities		Contradi.
Trade Payables 0 Borrowings and Other Financial Liabilities (0 Other Current Liabilities (3) Current Provisions 0 Cash generated before tax payments 57 Less: Income tax Refund / (-) paid 0 Cash generated from operations 57 B CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets 0 Investments in Mutual Funds (0) Interest / Dividend Received 22 Investments in Fixed Deposits (maturing within 12 months) (74.		Non current provisions			0.00	1.20
Other Current Liabilities (3) Current Provisions 0 Cash generated before tax payments 57 Less: Income tax Refund / (-) paid 0 Cash generated from operations 57 B CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets 0. Investments in Mutual Funds (0. Interest / Dividend Received 22. Investments in Fixed Deposits (maturing within 12 months) (74.				200	0.11	(2.16)
Current Provisions 0 Cash generated before tax payments 57. Less: Income tax Refund / (-) paid 0 Cash generated from operations 57. B CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets 0. Investments in Mutual Funds (0. Interest / Dividend Received 22. Investments in Fixed Deposits (maturing within 12 months) (74.		Borrowings and Other Financial Lial	Dilities	12234	(0.44)	8.93
Cash generated before tax payments 57 Less: Income tax Refund / (-) paid 0 Cash generated from operations 57 B CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets 0 Investments in Mutual Funds (0) Interest / Dividend Received 22 Investments in Fixed Deposits (maturing within 12 months) (74.				Serve !!	(3.28)	(0.72)
Less: Income tax Refund / (-) paid 0. Cash generated from operations 57. B CASH FLOW FROM INVESTING ACTIVITIES 0. Purchase of Fixed Assets 0. Investments in Mutual Funds (0. Interest / Dividend Received 22. Investments in Fixed Deposits (maturing within 12 months) (74.			inte	- The second	0.00	2.89
Cash generated from operations 57. B CASH FLOW FROM INVESTING ACTIVITIES 9 Purchase of Fixed Assets 0. Investments in Mutual Funds (0. Interest / Dividend Received 22. Investments in Fixed Deposits (maturing within 12 months) (74.			ana		57.88	31.39
B CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets 0. Investments in Mutual Funds (0. Interest / Dividend Received 22. Investments in Fixed Deposits (maturing within 12 months) (74.	1				0.00	6.23
Purchase of Fixed Assets 0. Investments in Mutual Funds (0. Interest / Dividend Received 22. Investments in Fixed Deposits (maturing within 12 months) (74.			OTHITICO		57.88	37.62
Investments in Mutual Funds (0. Interest / Dividend Received 22. Investments in Fixed Deposits (maturing within 12 months) (74.			GINTIES			
Interest / Dividend Received 22. Investments in Fixed Deposits (maturing within 12 months) (74.				a la company	0.00	(2.63)
Investments in Fixed Deposits (maturing within 12 months) (74.				L Dames	(0.03)	(0.04)
Date wells (Based) and			ring within 12 months)	123	22.69	26.05
	I	Deposits Received	and a mount is mounts)	La P	(74,14) 0.00	(77.81) (0.20)
Net Cook to Book and a state of the state		and a second state of the	sting activities			
					(51.48)	(54.63)
C CASH FLOW FROM FINANCING ACTIVITIES Net Cash used in financing activities				1 1111	1 1 1	
				1.2.2.1	6.40	100.000
				riod	6.40 1.18	(17.01)
				100	7.58	18.19
		and a second sec	and an ine period		190521	
					mmessar Biotech	
nbai Srinivasa Rag				Sriniv	asa Raghavan Mat	hurakavi Ayyanga Managing Directo

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Un	audited Financial Results for the	Quarte	r / Half Y	ear Ende	d 30th S	EPTEMB	(C In laki
		1		Unaudited		and and	Audited
Sr.	Particulars	0	uarter Ende	d	Half Yea	Year Ender	
No.		30.09.2023 30.06.2023 30.09		30.09.2022	30.09.2023 30.09.2022		31.03.202
T I	Revenue from Operations	8.43	6.77	6.76	15.20	27.54	101.92
11	Other Income	52.73	45.71	43.22	98.44	87.31	175.07
	Total income (I + II)	61.16	52.48	49.98	113.64	114.85	276.99
111	Expenses				-		
	Cost of material consumed	1.35	1.62	1.20	2.97	2.69	6.88
	Purchase of Stock-trade	-	(*)			7.00	37.66
	Change in Inventories of Finished goods	0.98	-0.03	0.91	0.95	0.58	-4.56
	Employee Benefit Expenses	21.49	22.26	19.08	43.75	38.44	83.7
	Depreciation & Amortisation of Assets	2.44	2.44	2.32	4.88	4.60	9.3
	Other Expenditure	6.15	10.25	5.98	16.41	14.52	47.28
	Total Expenses (IV)	32.42	36.53	29.49	68.95	67.83	180.3
IV	Profit / (loss) from Operations before tax (III - IV)	28.74	15.94	20.49	44.69	47.02	96.6
V	Exceptional items	1	1. 1. 1.				1
VI	Profit / (loss) before tax	28.74	15.94	20.49	44.69	47.02	96.6
VII	Tax Expenses		1000				
	1. Current Tax	(8.05)	(4.50)	(10.00)	(12.55)	(10.00)	-14.9
	2. Deferred Tax	(0.96)	(5.95)	3,00	(6.92)	(4.00)	-21.1
	3. MAT Credit	1					-13.7
	4. Excess/short provision of earlier years		- F.				3.5
VIII	Net Profit / (loss) after tax (V - VI)	19.73	5.49	13.49	25.22	33.02	50.3
IX.	Other Comprehensive Income	1121 40	ПШ.4		N L S	0.000	(0.82
X	Total comprehensive income and	10 A. 1	122.00		-		10000000
	Other Comprehensive Income	19.73	5.49	13.49	25.22	33.02	49.5
XI	Paid-up Equity Share Capital	499.61	499.61	499.61	499.61	499.61	499.6
	(Face Value of the share)	10.00	10.00	10.00	10.00	10.00	10.0
	Earning per Shares	1 a la la	and the second s				1 Annual
	Basic	0.39	0.11	0.27	0.50	.0.66	0.9
	Diluted	0.39	0.11	0.27	0.50	0.66	0.9

Notes:

 The above results were taken on record by the Board of Directors and the Audit Committee at their meeting held on 9th December
 2023 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 ie. Healthcare and rent on leasehold land during this quarter.
 No Investors Complaint was received for the quarter ended 30th Sept. 2023.

Segmentwise Revenue, Results and Capital Employed for the Quarter Ended 30th September 2023

	Particulars	- Activity	Audited				
Sr.		Quarter Ended			Half Year Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	Segment Revenue				1		
3	Healthcare	8.43	6.77	6.76	15.20	27.54	101.92
	Rent on leasehold land	37.16	37.16	37.16	74.32	74.32	148.64
	Others	15.57	8.55	6.06	24.12	12.99	26.43
	Total:	61.16	52.48	49.98	113.64	114.85	276.99
	Less: Inter Segment Revenue			-	-		-
	Net Sales / Income from Operations	61.16	52.48	49.98	113.64	114.85	276.99
?	Segment Results (Profit / Loss) before tax						
3	Healthcare	5.38	4.29	4.65	9.67	16.51	58,61
5	Rent on leasehold land	36.93	36.93	36.93	73.86	73.86	148.64
	Others	15.57	8.55	6.06	24.12	12.99	26.43
	Total:	57.88	49.77	47.64	107.65	103.36	233.68
	Less:	a de	2 - Franker	I. the state			
10	Interest			Check St.	1	1	
	Other Unallocable Expenditure (net off)	29.14	33.83	27.15	62.96	56.34	136.99
	Total Profit before Tax	28.74	15.94	20.49	44.69	47.02	96.69
	Capital Employed						
3	(Segment Assets - Segment Liabilities)	1 - 1 - 1		1.	-		100.00
a	Healthcare	11.47	12.60	6.99	11.47	6.99	13.62
6	Rent on leasehold land	(1.18)	-0.95	(0.25)	(1,18)	(0.25)	-0.72
0	Others	505.31	653.97	646.30	605.31	646.30	646.42
	Total:	515.59	665.62	653.04	515.59	653.04	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 9th December, 2023.

-	Statements of Assets & Lia	Inities	(t in
Sr. No.	Particulars	As at 30.09.2023	As at 31.03.2023
A	ASSETS	The second s	
1	Non-current Assets		1000
100	(a) Property, Plant & Equipment	135.07	139.72
	(b) Investment Property	60.45	60.70
	Financial Assets		
-	(a) Deferred Tax Assets (net)	No. 1999	-
-	(b) Other non current assets	0.49	0.49
-	Total non-current assets	196.02	200.91
2	Current Assets		
199	(a) Current investments	0.86	0.83
	(b) Inventories	10.42	13.62
	(c) Trade Receivables	1.16	1.08
	(d) Cash & Cash equivalents	7.58	1.18
	(e) Bank balance other than cash & Cash equivalents	576.05	518.02
100	It (1) Loans a second and ended the same and second second	1.82	0.88
	(g) Income tax assets (net)	9.52	7.14
	(h) Other current assets (i) Other Financial assets	6.82	41.62
-		18.00	9.01
	Total current assets	632.23	593.38
-	TOTAL ASSETS	828.25	794.28
B	EQUITY AND LIABILITIES		
1	Equity Share Capital	and the second sec	
_	(a) Equity Share Capital	499.61	499.61
1	(b) Other Equity	192.07	166.85
-	Total Equity	691.68	666.46
1	LIABILITIES	Las horners	S C
2	Non-current Liabilities	AND THE INIGHT	
27	(a) Other long term liabilities	61.42	61.42
-	(b) Long term provisions	11.24	11.24
	(c) Deferred Tax Liability (net)	25.78	13.20
_	Total non-current liabilities	98.44	85.86
3	Current Liabilities		
-	(a) Borrowings		8.21
	(b) Trade payables	0.11	Via I
	(c) Other financial Liabilities	8.30	7.86
	(d) Other current liabilities	3.58	2.50
	(e) Short-term provisions	26.14	23.39
-	Total current liabilities	38,13	41,96
	TOTAL EQUITY AND LIABILITIES	828.25	794.28

Unaudited Cash Flow Statement for the half year ended 30th September 2023

Sr. No.	Particulars	For the Half year ended 30/09/2023	For the year ended 31/03/2023
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before Tax and Extraordinary Items	44.69	96.69
1.1	Add/(-)Less: Depreciation	4.88	9.36
-	Interest / Dividend	(22.69)	(23.64)
1	Other comprehensive income	0.00	(1.14)
	Exceptional items	0.00	0.00
	Operating Profit / Loss before working Capital changes	26.88	81.27
	Adjustment for (Increase) / Decrease In operating Assets	Per le la Calva da la	UTILIT.
	Inventories	3,20	(6.80)
-	Trade Receivables	(0.08)	0.21
	Non current loans and Income Tax Assets	(2.38)	(17.04)
	Other Financial Assets	0.00	0.00
-	Current Assets - Loans and other assets	33.86	(36.39)
-	Adjustment for Increase / (Decrease) in operating Liabilities	00,00	100.001
2.1	Non current provisions	0.00	1.20
	Trade Payables	0.11	(2.16)
	Borrowings and Other Financial Liabilities	(0.44)	8.93
. 4	Other Current Liabilities	(3.28)	(0.72)
100	Current Provisions	0.00	2.89
	Cash generated before tax payments	57.88	31.39
- 1	Less: Income tax Refund / (-) paid	0.00	6.23
	Cash generated from operations	57.88	37.62
B	CASH FLOW FROM INVESTING ACTIVITIES		UTIVE
	Purchase of Fixed Assets	0.00	(2.63)
	Investments in Mutual Funds	(0.03)	(0.04)
	Interest / Dividend Received	22.69	26.05
- 1	Investments in Fixed Deposits (maturing within 12 months)	(74.14)	(77.81)
	Deposits Received	0.00	(0.20)
	Net Cash inflow/(out flow) in investing activities	(51.48)	(54.63)
C	CASH FLOW FROM FINANCING ACTIVITIES	IT DEPOSIT	(*****)
	Net Cash used in financing activities	the second second	
	Net increase in cash and cash equivalents	6.40	(17.01)
	Cash and cash equivalents as at the beginning of the period	1.18	18.19
1.00	Cash and cash equivalents as at the end of the period	7.58	1.18
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