

# **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		
A       ASSETS       1         1       Non-current Assets       1         (a) Dubrend Tax Assets (project)       1       1         (b) Dubrend Tax Assets (project)       1       1         (c) Dubrend Tax Assets (project)       1       1         (c) Dubrend Tax Assets (project)       1       1         (c) Current Assets       1       1         (c) Current Assets       1       1         (c) Current Assets (project)       1       1         (c) Current Assets (project)       1       1         (c) Current Tassets       6       5         (c) Done Bax Assets (project)       1       1         (c) Done Bax Assets (project)       1       6         Total Current Assets       6       6         Total Current Assets       6       6         Total Current Assets       6       6         1       Courrent Isbillites       6         2       Non-current Isbillites       6         1       Total Cooptami Isbillites       6         1       Current Isbillites       7         2       Total Current Isbillites       7         3       Current Isbillites       7		and the second se	फायमानर शका हिन	करिता एख स्मरि	130.09.2023	AS at 31.03.2023
1     Non-Current Assets     1       (a) Property, Plant & Equipment     (b) Investment Property     1       (b) Investment Property     (c) Chefer non current assets     1       2     Current Assets     1       (a) Current Investments     (c) Trade Receivables     1       (c) Trade Receivables     (c) Cash & Cash equivalents     5       (d) Cash & Cash equivalents     5       (e) Dome law assets (nel)     (f) Loans       (f) Loans     6       (f) Loans     6       (f) Dome law assets (nel)     (f)       (f) Dome current labilities     (f)       (g) Dome law assets (nel)     (f)       (g) Dome law assets (nel)     (f)       (g) Dome current labilities     (f)       (g) Dome law assets     (f)       (g) Dome law assets     (f)       (g) Dome current labilities     (f)						
(b) Investment Property         Financial Assets         (a) Deferred Tax Assets (net)         (b) Other non current assets         7         (a) Current Investments         (b) Inventories         (c) Trade Receivables         (c) Income tax assets (net)         (f) Leans         (g) Income tax assets (net)         (h) Other Financial assets         (h) Other Equity         (h) Other Equity         (h) Other fonancial assets         (h) Other Equity         (h) Other Instancial assets         (h) Other Instancial assets      <					1 - 2 - 2	1 X
Financial Assets       1         (a) Defrer darx Assets (net)       1         (b) Other non-current assets       1         2       Current Assets       1         (c) Trade Receivables       5         (c) Trade Receivables       5         (c) Income tax assets (net)       1         (c) Deter Current Tassets       60         Total current assets       60         Total Current assets       60         Total Current assets       60         Total Equity       6         Equity Share Capital       4         (a) Equity       6         I LIABILITIES       6         (a) Other Equity       7         Total Equity       6         (a) Current Liabilities       6         (b) Ung tem provisions       6         (c) Defremed Tax Liabilities       9         3       Current Liabilities       9         3       Current Liabilities       9         4       Other Cornent Liabilities       9		(a) Property, Plant & Equipment			135.07	139.72
(a) Deferred Tax Assets (net)       (b) Other non-current assets       1         2       Current Assets       1         2       Current Assets       1         3       Current Investments       5         (c) Task Pacehables       6       6         (d) Cash & Cash equivalents       5         (e) Dank balance other than cash & Cash equivalents       5         (f) Loars       5       6         (g) Income tax assets (net)       6       7         (h) Other Financial assets       6       6         7 Total current assets       6       6         7 Total Current assets       6       6         1       Faulty Share Capital       4       6         (a) Durfer Equity       1       6       6         2       Non-current liabilities       6       6         (a) Other Contrant facilities       7       6       6         (a) Durfer for a tabilities       7       6       6         2       Non-current liabilities       6       6         3       Current liabilities       7       6         4       Current liabilities       7       7         6       Differed Tax Labilities					60.46	60.70
(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>						
01.0000 Notice     1       10.0000 Notice     1       2     Current Assets     1       1     1     1   <		(a) Deterred Tax Assets (net)				al.
2       Current Assets <ul> <li>(a) Current Investments</li> <li>(b) Investments</li> <li>(c) Trade Receivables</li> <li>(c) Trade Receivables</li> <li>(e) Bank balance other than cash &amp; Cash equivalents</li> <li>(f) Leares</li> <li>(g) Income Iax assets (net)</li> <li>(h) Other current assets</li> <li>(f) Other Current assets</li> <li>(f) Other Current assets</li> <li>(f) Other Current assets</li> <li>(f) Other Capital</li> <li>(a) EQUITY AND LIABLITIES</li> <li>Equity Share Capital</li> <li>(a) Other Capital</li> <li>(b) Other Equity</li> <li>(c) Determine the assets</li> </ul> <li>Total coursent assets</li> <li>(c) Other Equity</li> <li>(c) Determine the assets</li> <li>(c) Determine the assets</li> <li>Current Liabilities</li> <li>(a) Other Iong term fiabilities</li> <li>(c) Determine the assets</li> <li>(d) Other current liabilities</li> <li>(e) Short-termine provisions</li> <li>(f) Other current liabilities</li> <li>(g) Short-termine assets</li> <li>(g) Other financial Liabilities</li> <li>(g) Other current liabilities</li> <li>(g) Other current liabilities</li>	-				0.49	0.49
(a) Current Investments       (b) Inventories         (b) Inventories       (c) Tack Receivables         (c) Cash & Cash equivalents       (c) Cash & Cash equivalents         (c) Dome lax assets (nel)       (f) Loans         (f) Loans       (c) Income lax assets (nel)         (f) Other Financial assets       (c)         (f) Other Captor	-		- State	42040	196.02	200.91
(b) Inventiones       5         (c) Cash & Cash A cuivalents       5         (c) Cash & Cash A cuivalents       5         (c) Income lax assets (net)       6         (f) Other Current assets       66         (f) Other Capital       66         (f) Other Capital       67         (f) Other Capital       66         (f) Other Capital       67         (f) Other Capital       66         (f) Other Capital       67         (f) Other Capital       68         (f) Other Capital       68         (f) Other Comput Insubilities       67         (f) Other Current Itabilities       67         (f) Other Current Itabilities       98         3       Current Liabilities       93         (f) Other Current Itabilities       93         (f) Other Current Itabil						in the second
(a) Trade Pacevables       5         (c) Cash & Cash equivalents       5         (c) Bank balance other than cash & Cash equivalents       5         (c) Income Lax assets (net)       6         (n) Other Financial assets       6         (o) Tother Financial assets       6         (c) Income Lax assets (net)       6         (n) Other Financial assets       6         (c) Equity Share Capital       6         (c) Equity Share Capital       4         (d) Chort Equity       6         (e) Other Contract Liabilities       6         (e) Other Ing term liabilities       6         (f) Other Contract Liabilities       6         (g) Other Ing term liabilities       6         (h) Cong term provisions       7         (c) Defered Tax Liability (net)       2         Total non-current liabilities       6         (d) Other current liabilities       6         (e) Other financial Liabilities       7         (f) Other current liabilities       2         (f) Other current liabilities       2         (g) Other current liabilities       2         (f) Other current liabilities       3         (f) Other current liabilities       6         (f) Other c					0.86	0.83
(d) Cash & Cash equivalents     5       (e) Bank balance other than cash & Cash equivalents     5       (f) Loars     5       (g) Income lax assets (net)     6       (h) Other Current assets     66       Total current assets     66       (b) Other Equity     6       Table Equity Share Capital     4       (a) Equity Share Capital     6       (a) Other Iong term liabilities     6       (b) Other Equity     6       2     Non-current Liability (net)     2       3     Current Liabilities     6       (a) Borrowings     7     7       (b) Trade payables     6     7       (c) Other Inancial Labilities     9     3       3     Current Liabilities     9       4     Other Current liabilities     10       (c) Other Inancial Labilities     2     10       (d) Cher Current liabilities     2     10       (e) Short-term provisions     2     10       (f) Tate Payables     10     10       (c) Other Inancial Labilities     3       (d) Cher Current liabilities					10.42	13.62
(a) Bank balance other than cash & Cash equivalents     5       (f) Loans     (g) Income tax assets (net)       (h) Other current assets     (h) Other current assets       (h) Other Chancel assets     (h) Other current assets       Total current assets     (h) Other current assets       1     Equity Share Capital       (a) Equity Share Capital     (a) Equity Share Capital       (b) Other Equity     (b) Other Capital       (c) Defered Tax Labilities     (c) Other Capital       (a) Cher Capital     (c) Other Capital       (c) Defered Tax Labilities     (c) Other Capital       (c) Defered Tax Labilities     (c) Other forgets       (d) Other Current Liabilities     (c) Other Current Liabilities       (e) Short-term provisions     (f) Other current liabilities       (c) Defered Tax Liabilities     (f) Other current liabilities       (g) Other Current liabilities     (f) Other current liabilities       (f) Other Current liabilities     (f) Other current liabilities       (g) Other Current liabilities     (f) Other current liabilities       (e) Short-term provisions     (f) Other current liabilities       (f) Other Current liabilities     (f) Other current liabilities       (g) Other Current liabilities     (f) Other Current liabilities       (f) Other Current liabilities     (f) Other Current liabilities       (g) Other Current Lia		And a share of a second s			7.58	1.08
(f) Learis       (f) Come lax seets (net)         (h) Other current assets       (h) Other current assets         (h) Other Current Labilities       (h) Other current labilities         (h) Tate payables       (h) Other current labilities         (h) Tate payables       (h) Other current labilities         (h) Tate payables       (h) Other current labilities         (h) Other current labilities       (h) Other current labilities         (h) Tate payables       (h) Other current labilities         (h) Other current labilities       (h) Other current labilities         (h) Other current labilities       (h) Other current labilities         (h) Other current labilities       (h) Other current labilities         (h) Tate payables       (h) Other current labilities         (h) Other current labilities       (h) Other curent labilities			& Cash equivalents		576.05	518.02
(h) Other Cirrent assets       64         (h) Other Financial assets       65         TOTAL ASSETS       65         B       EQUITY AND LIABILITIES       66         1       Equity Share Capital       4         (a) Equity Share Capital       4         (b) Other Equity       6         2       LIABILITIES       6         (a) Other Corp tem Itabilities       6         (a) Other Corp tem Itabilities       6         (b) Long tem provisions       1         (c) Deferred Tax Liabilities       9         (d) Current Liabilities       9         (e) Other Current liabilities       9         (f) Other Current Liabilities       9         (h) Tata non-current liabilities       9         (c) Other financial Labilities       9         (f) Other Current liabilities       9         (g) Short-tem provisions       2         Total current liabilities       9         (f) Other Current liabilities       9         (g) Other Current liabilities       9         (h) Tata EQUITY AND LIABILITIES       82         Unaudited Cash Flow Statement for the half year ended 30th         Sr.       Particulars         Sr.       Particular					1.82	0.88
(II) Other Financial assets       60         (II) Other Financial assets       60         TOTAL ASSETS       66         B       EQUITY AND LIABILITIES         1       (a) Equity Share Capital         4       (b) Other Equity         Total Equity Share Capital       4         (a) Equity Share Capital       4         (b) Other Equity       6         2       Non-current Liabilities       6         (a) Other Inguity (net)       7         Total non-current liabilities       9         3       Current Liabilities       9         (c) Other financial Liabilities       9         (d) Other Current liabilities       9         (e) Borrowings       (f) Other current liabilities         (f) Other current liabilities       9         (g) Other current liabilities       10         (e) Short-ferm provisions       2         Total current liabilities       3         Total current liabilities       3         (e) Other Current liabilities       3         Total current liabilities       3         Total current liabilities       3         Total current liabilities       3         Total current liabilities       3					9.52	7.14
Total current assets     66       TOTAL ASSETS     65       B     EQUITY AND LIABILITIES     65       1     Equity Share Capital     4       (a) Equity Share Capital     4       (b) Other Equity     7       Total Equity     6       2     Non-current Labilities     6       (b) Long term provisions     7       (c) Deferred Tax Liability (net)     2       Total non-current liabilities     9       3     Current Liabilities     9       3     Current Liabilities     9       3     Current liabilities     9       4() Other current liabilities     9       3     Current liabilities     9       4() Other current liabilities     3       (c) Other financial Labilities     3       (d) Other current liabilities     3       TOTAL EQUITY AND LIABILITIES     32       Sr.     Particulars     For the eff       Sr.     Particulars     Interest / Dividend       Add/(-)tess: Depreciation     (depreciation       Interest / Dividend     (deprecu	-				6.82	41.62
TOTAL ASSETS       8         EQUITY AND LABILITIES       4         1       Equity Share Capital       4         (a) Equity Share Capital       4         (b) Other Equity       1         Total Equity       6         LLABILITIES       6         2       Non-current Liabilities       6         (c) Deferred Tax Liability (net)       2         Total non-current liabilities       9         3       Current Liabilities       9         (c) Other financial Liabilities       9         (d) Other current liabilities       9         (e) Other financial Liabilities       9         (f) Other current liabilities       2         (g) Other current liabilities       2         (e) Short-term provisions       2         Total current liabilities       3         (g) Current Labilities       3         (h) Trade payables       2         (c) Other courrent liabilities       3         (f) Other current liabilities       3         (g) Current Liabilities       3         (h) Trade payables       3         (h) Trade payables       3         (h) Char Equity AND LIABILITIES       3         St. </td <td>-</td> <td>(i) Other Financial assets</td> <td>The Heat</td> <td>77 101</td> <td>18.00</td> <td>9.01</td>	-	(i) Other Financial assets	The Heat	77 101	18.00	9.01
B       EQUITY AND LIABILITIES         T       Equity Share Capital         (a) Equity Share Capital       4         (b) Other Equity       1         Total Equity       6         2       Non-current Liabilities       6         (b) Other Instituties       6         (c) Deterned Tax Liabilities       6         (c) Other Instructure Liabilities       6         (d) Other Current Liabilities       6         (e) Borrowings       7         (b) Trade payables       7         (c) Other Instructure Liabilities       7         (d) Other Current Liabilities       7         (d) Other Current Liabilities       7         (e) Short-term provisions       2         Total Current Labilities       3         TOTAL EQUITY AND LIABILITIES       82         Unaudited Cash Flow Statement for the half year ended 30th         Sr.       Not Particulars         Sr.       Not Current Liabilities         (d) Cher comprehensive income       22         Other Comprehensive income       22		Total current assets	And and	A COLUMN TO A C	632.23	593,38
B       EQUITY AND LIABILITIES         1       Equity Share Capital         (a) Equity Share Capital       4         (b) Other Equity       1         Total Equity       6         LIABILITIES       6         2       Non-current Liabilities       6         (c) During term liabilities       6         (c) Deferred Tax Liability (net)       2         Total non-current liabilities       9         3       Current Liabilities       9         3       Current Liabilities       9         4(a) Borrowings       (b) Other current liabilities       9         3       Current Liabilities       9         4(a) Other current liabilities       2       1         (c) Other financial Liabilities       2       2         Total current liabilities       3       2         Total current liabilities       3       3         Sr.       Particulars       For the areand Extraordinary thems         A	_	TOTAL ASSETS	100-110-2	0.000	828.25	794.28
1       Equity Share Capital       4         (b) Other Equity       1         Total Equity       6         2       Non-current Liabilities       6         (c) Other Important Im			(Augustinger	Tran I		
(b) Other Equity       1         Total Equity       6         2       Non-current Liabilities       6         (c) Deferred Tax Liability (net)       1         Total non-current liabilities       6         (d) Other long term insubilities       6         (e) Deferred Tax Liability (net)       1         Total non-current liabilities       6         (e) Other runnent liabilities       6         (f) Other current liabilities       2         (f) Other current liabilities       2         (g) Short-term provisions       2         Total current liabilities       3         (f) Other current liabilities       3         (g) Short-term provisions       2         Total current liabilities       3         Sr.       Particulars         Sr.       Particulars         Sr.       Partrol classet Cass And Extraordinary items <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
Total Equity       6         2       LIABILITIES         3       Current Liabilities         (a) Other long term provisions       7         (b) Long term provisions       7         (c) Deferred Tax Liability (net)       2         3       Current Liabilities       9         3       Current Liabilities       9         (c) Other financial Liabilities       9         (d) Other current liabilities       2         (e) Short-term provisions       2         Total current liabilities       3         (d) Other current liabilities       3         Total current liabilities       3         Sr.       Particulars         Sr.       Particulars         A       CASH FLOW FROM OPERATING ACTIVITIES         Add/c)Less: D				12.00	499.61	499.61
2       LIABILITIES       0         2       Non-current Liabilities       0         (a) Other long term liabilities       0         (b) Long term provisions       1         (c) Deferred Tax Liability (net)       2         Total non-current liabilities       9         3       Current Liabilities       9         (c) Other financial Liabilities       9         (d) Other current liabilities       1         (e) Short-term provisions       2         Total current liabilities       3         (e) Short-term provisions       2         Total current liabilities       3         A       CASH FLOW FROM OPERATING ACTIVITIES         Net Profit before Tax and Extraordinary items       44         Add(		and the second	· Kerne	the second	192.07	166.85
2       Non-current Liabilities <ul> <li>(a) Other long term liabilities</li> <li>(b) Long term provisions</li> <li>(c) Deferred Tax Liability (net)</li> </ul> 3       Current Liabilities       9         3       Current Liabilities       9         (c) Other financial Liabilities       9         (d) Other current liabilities       9         (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 er         No.       Particulars       For the er         Sr.       No.       Particulars       44         Add/(-)Less: Depreciation       (22       000         Interest / Dividend       (22       00         Operating Profit before Tax and Extraordinary terms       44         Addu/(-)Less: Depreciation       (22         Interest / Dividend       (23         Operating Profit / Loss before working Capital changes       26 <tr< td=""><td></td><td>Total Equity</td><td></td><td></td><td>691.68</td><td>666.46</td></tr<>		Total Equity			691.68	666.46
(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
(a) Other form provisions       (c) Deferred Tax Liability (net)       2         Total non-current liabilities       9         3       Current Liabilities       9         (b) Trade payables       (c) Other financial Liabilities       9         (c) Other financial Liabilities       9         (d) Other current liabilities       9         (e) Shot-term provisions       2         Total current liabilities       3         (d) Other current liabilities       3         (e) Shot-term provisions       2         Total current liabilities       3         Total current liabilities       3         Total current liabilities       3         YorAL EQUITY AND LIABILITIES       82         Unaudited Cash Flow Statement for the half year ended 30th         Sr.       Particulars         For the error       9300         A       CASH FLOW FROM OPERATING ACTIVITIES         Net Profit before Tax and Extraordinary items       44         Add(-)Less: Depreciation       (d)         Interest / Dividend       (d2         Other comprehensive income       0         Operating Profit / Loss before working Capital changes       26         Adjustiment for (increase) / Decrease in operating Assets <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td></t<>						
(b) Long term provisions       1         (c) Deferred Tax Liability (net)       2         Total non-current liabilities       9         3       Current Liabilities       9         (a) Borrowings       (b) Trade payables       9         (c) Other financial Liabilities       1         (d) Other current liabilities       2         (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 30th         Sr.       Particulars       For the error         Sr.       Particulars       8         Sr.       Particulars       60         A       CASH FLOW FROM OPERATING ACTIVITIES       44         Add/-)Less: Depreciation       44         Add/-)Less: Depreciation       44         Add/-)Less: Depreciation       42         Other comprehensive income       60         Operating Profit / Loss before working Capital changes       28         Adjustment for (Increase) / Decrease in operating Assets       61         Inventories       60				1.24	61.42	61.42
Total non-current liabilities       9         3       Current Liabilities       9         3       Current Liabilities       9         (a) Borrowings       (b) Trade payables       2         (c) Other current liabilities       9         (d) Other current liabilities       9         (e) Short-term provisions       2         Total current liabilities       3         TOTAL EQUITY AND LIABILITIES       32         Unaudited Cash Flow Statement for the half year ended 30th         Sr.         Value of the flow Statement for the half year ended 30th         Sr.         Value of the flow Statement for the half year ended 30th         Sr.         Value of the flow Statement for the half year ended 30th         Sr.         Value of the flow Statement for the half year ended 30th         Sr.         Value of the flow Statement for the half year ended 30th         Sr.         Value of the flow Statement for the half year ended 30th         Sr.         Value of the flow Statement for the half year ended 30th         Sr.         Value of the flow of th				I TON	11.24	11.24
3       Current Liabilities       9         3       Current Liabilities       9         (a) Borrowings       (b) Trade payables       9         (c) Other financial Liabilities       9         (d) Other current liabilities       9         (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       80         Sr.       Particulars         No.       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         Exceptional items       01         Operating Profit / Loss before working Capital changes       28         Adjustment for (Increase) / Decrease in operating Assets       00         Non current ioans and income Tax Assets       00         Non current provisions       00         Trade Payables       00         Non current provisions       0	-				25.78	13.20
(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
1		East English and Direction	- N - P
nbai		For Emmessar Biotech & Srinivasa Raghavan Math	