



EMMESSAR BIOTECH & NUTRITION LIMITED

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

EBN/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

Unaudited Financial Results for the Quarter / Half Year Ended 30th SEPTEMBER 2023

(₹ in lakhs)

Sr. No.	Particulars	Unaudited					Audited Year Ended 31.03.2023
		Quarter Ended			Half Year Ended		
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	
I	Revenue from Operations	8.43	6.77	6.76	15.20	27.54	101.92
II	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
III	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	83.71
	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	-	-	-	-	-	-
VI	Profit / (loss) before tax	28.74	15.94	20.49	44.69	47.02	96.69
VII	Tax Expenses						
	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	-	-	-	-	-	3.55
VIII	Net Profit / (loss) after tax (V - VI)	19.73	5.49	13.49	25.22	33.02	50.38
IX	Other Comprehensive Income	-	-	-	-	-	(0.82)
X	Total comprehensive income and Other Comprehensive Income	19.73	5.49	13.49	25.22	33.02	49.56
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						
	Basic	0.39	0.11	0.27	0.50	0.66	0.99
	Diluted	0.39	0.11	0.27	0.50	0.66	0.99

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 i.e. 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

(₹ in lakhs)

Sr. No.	Particulars	Unaudited					Audited Year Ended 31.03.2023
		Quarter Ended			Half Year Ended		
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	
1	Segment Revenue						
a	Healthcare	8.43	6.77	6.76	15.20	27.54	101.92
b	Rent on leasehold land	37.16	37.16	37.16	74.32	74.32	148.64
c	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
2	Segment Results (Profit / Loss) before tax						
a	Healthcare	5.38	4.29	4.65	9.67	16.51	58.61
b	Rent on leasehold land	36.93	36.93	36.93	73.86	73.86	148.64
c	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:						
	Interest	-	-	-	-	-	-
	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
3	Capital Employed (Segment Assets - Segment Liabilities)						
a	Healthcare	11.47	12.60	6.99	11.47	6.99	13.62
b	Rent on leasehold land	(1.18)	-0.95	(0.25)	(1.18)	(0.25)	-0.72
c	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.

Statements of Assets & Liabilities

(₹ in lakhs)

Sr. No.	Particulars	As at 30.09.2023	As at 31.03.2023
A	ASSETS		
1	Non-current Assets		
	(a) Property, Plant & Equipment	135.07	139.72
	(b) Investment Property	60.46	60.70
	Financial Assets		
	(a) Deferred Tax Assets (net)	-	-
	(b) Other non current assets	0.49	0.49
	Total non-current assets	196.02	200.91
2	Current Assets		
	(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
	(f) Loans	1.82	0.88
	(g) Income tax assets (net)	9.52	7.14
	(h) Other current assets	6.82	41.62
	(i) Other Financial assets	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		
	(a) Equity Share Capital	499.61	499.61
	(b) Other Equity	192.07	166.85
	Total Equity	691.68	666.46
2	LIABILITIES		
	Non-current Liabilities		
	(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	-
	(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

(Rupees in lakhs)

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
	Add/(-)Less: Depreciation	4.88	9.36
	Interest / Dividend	(22.69)	(23.64)
	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		
	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		
	Non current provisions	0.00	1.20
	Trade Payables	0.11	(2.16)
	Borrowings and Other Financial Liabilities	(0.44)	8.93
	Other Current Liabilities	(3.28)	(0.72)
	Current Provisions	0.00	2.89
	Cash generated before tax payments	57.88	31.39
	Less: Income tax Refund / (-) paid	0.00	6.23
	Cash generated from operations	57.88	37.62
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Fixed Assets	0.00	(2.63)
	Investments in Mutual Funds	(0.03)	(0.04)
	Interest / Dividend Received	22.69	26.05
	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		
	Net Cash used in financing activities		
	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
	Cash and cash equivalents as at the end of the period	7.58	1.18

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

Mumbai
9th December 2023



Emmessar Biotech & Nutrition Ltd.

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

Unaudited Financial Results for the Quarter / Half Year Ended 30th SEPTEMBER 2023

(₹ in lakhs)

Sr. No.	Particulars	Unaudited					Audited Year Ended 31.03.2023
		Quarter Ended			Half Year Ended		
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	
I	Revenue from Operations	8.43	6.77	6.76	15.20	27.54	101.92
II	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
III	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	83.71
	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	-	-	-	-	-	-
VI	Profit / (loss) before tax	28.74	15.94	20.49	44.69	47.02	96.69
VII	Tax Expenses						
	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	-	-	-	-	-	3.55
VIII	Net Profit / (loss) after tax (V - VI)	19.73	5.49	13.49	25.22	33.02	50.38
IX	Other Comprehensive Income	-	-	-	-	-	(0.82)
X	Total comprehensive income and Other Comprehensive Income	19.73	5.49	13.49	25.22	33.02	49.56
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						
	Basic	0.39	0.11	0.27	0.50	0.66	0.99
	Diluted	0.39	0.11	0.27	0.50	0.66	0.99

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 i.e. 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

(₹ In lakhs)

Sr. No.	Particulars	Unaudited					Audited Year Ended 31.03.2023
		Quarter Ended			Half Year Ended		
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	
1	Segment Revenue						
a	Healthcare	8.43	6.77	6.76	15.20	27.54	101.92
b	Rent on leasehold land	37.16	37.16	37.16	74.32	74.32	148.64
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	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
2	Segment Results (Profit / Loss) before tax						
a	Healthcare	5.38	4.29	4.65	9.67	16.51	58.61
b	Rent on leasehold land	36.93	36.93	36.93	73.86	73.86	148.64
c	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:						
	Interest	-	-	-	-	-	-
	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
3	Capital Employed (Segment Assets - Segment Liabilities)						
a	Healthcare	11.47	12.60	6.99	11.47	6.99	13.62
b	Rent on leasehold land	(1.18)	-0.95	(0.25)	(1.18)	(0.25)	-0.72
c	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.

Statements of Assets & Liabilities

(₹ in lakhs)

Sr. No.	Particulars	As at 30.09.2023	As at 31.03.2023
A	ASSETS		
1	Non-current Assets		
	(a) Property, Plant & Equipment	135.07	139.72
	(b) Investment Property	60.46	60.70
	Financial Assets		
	(a) Deferred Tax Assets (net)	-	-
	(b) Other non current assets	0.49	0.49
	Total non-current assets	196.02	200.91
2	Current Assets		
	(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
	(f) Loans	1.82	0.88
	(g) Income tax assets (net)	9.52	7.14
	(h) Other current assets	6.82	41.62
	(i) Other Financial assets	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		
	(a) Equity Share Capital	499.61	499.61
	(b) Other Equity	192.07	166.85
	Total Equity	691.68	666.46
2	LIABILITIES		
	Non-current Liabilities		
	(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	-
	(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

(Rupees in lakhs)

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
	Add/(-)Less: Depreciation	4.88	9.36
	Interest / Dividend	(22.69)	(23.64)
	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		
	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		
	Non current provisions	0.00	1.20
	Trade Payables	0.11	(2.16)
	Borrowings and Other Financial Liabilities	(0.44)	8.93
	Other Current Liabilities	(3.28)	(0.72)
	Current Provisions	0.00	2.89
	Cash generated before tax payments	57.88	31.39
	Less: Income tax Refund / (-) paid	0.00	6.23
	Cash generated from operations	57.88	37.62
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Fixed Assets	0.00	(2.63)
	Investments in Mutual Funds	(0.03)	(0.04)
	Interest / Dividend Received	22.69	26.05
	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		
	Net Cash used in financing activities		
	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
	Cash and cash equivalents as at the end of the period	7.58	1.18

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

Mumbai
9th December 2023