



EMMESSAR BIOTECH & NUTRITION LTD

29, Kamer Building, 4th floor, 38, Cawasji Patel Street, Fort, Mumbai – 400 001

Tel: 022-49738167/68 Email: enquiries@ebnl.org Site: www.ebnl.org

Investors Grievance Email: investors@ebnl.org CIN No. L24110MH1992PLC065942

EBN/2018/S-2408
2018

May 28,

Dept. of Corporate Services
The Stock Exchange, Mumbai
1st floor, New Trading Ring, Rotunda Bldg
Phiroze Jeejebhoy Towers, Dalal Street
Fort, Mumbai – 400 001.
Fax No. 22723121 Email ID: corp.relations@bseindia.com

Dear Sir,

Ref: Scrip Code No. 524768

Sub: Press Release of Board Meeting Notice, as per SEBI [LODR]
Regulations, 2015.

Pursuant to Regulation 30(1) of the SEBI [LODR] Regulations, 2015, please find enclosed herewith copies of newspaper advertisement published on May 18, 2018, pursuant to Regulations 47 of the SEBI [LODR] Regulations, 2015 in relation to the Audited Financial Results for the year ended March 31, 2018.

You are requested to take the above on your record and acknowledge the same.

Thanking you,

Yours faithfully,

For Emmessar Biotech & Nutrition Ltd



I.J. Pereira
Compliance Officer



Emmessar Biotech & Nutrition Ltd.

Registered Office: Plot No. T-3/2, MIDC, Taloja, Raigad Dist., Maharashtra - 410 208.
CIN No. L24110MH1992PLC065942

AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH 2018

(₹ in lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2018	31.12.2017	31.03.2017	31.03.2018	31.03.2017
		Audited	Unaudited	Audited	Audited	Audited
PART A						
1	Revenue from Operations	3.80	12.76	73.06	131.50	270.22
2	Other Income	30.82	31.68	32.74	126.55	97.53
	Total Income (1 + 2) A	34.62	44.44	105.80	258.05	367.75
PART B						
3	Expenses					
	(a) Cost of material consumed	1.38	0.50	13.23	40.63	77.81
	(b) Excise on sale of goods	-	-	0.57	6.20	6.92
	(c) Purchase of Stock-trade	0.00	2.89	5.92	10.28	18.74
	(d) Change in Inventories of Finished goods	(0.64)	1.87	25.08	11.69	(0.71)
	(e) Employee Benefit Expenses	11.96	12.42	8.93	40.76	37.28
	(f) Depreciation & amortisation of Assets	2.64	1.84	0.35	5.06	1.15
	(g) Other Expenditure	10.16	5.55	18.82	63.83	106.78
	Total Expenses (a to g)	25.50	25.07	72.90	178.46	248.47
4	Profit from operations from exceptional items and taxes (A - B)	9.12	19.37	32.90	79.59	119.28
5	Exceptional Items	0.00	0.00	0.00	0.00	0.00
6	Profit / loss before tax (4 - 5)	9.12	19.37	32.90	79.59	119.28
7	Tax Expense					
	1. Current tax (MAT)	(22.00)	0.00	0.00	(22.00)	0.00
	2. Deferred tax (asset)	33.75	0.00	0.42	33.75	0.42
8	Net Profit / (loss) after tax (6 - 7)	20.87	19.37	32.48	91.34	118.86
9	Other comprehensive income	1.81	0.00	0.82	1.81	0.82
10	Total comprehensive income for the period and other comprehensive income	22.68	19.37	31.66	89.53	118.04
11	Paid-up Equity Share Capital	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
12	Earnings per Equity Share					
	a) Basic	0.45	0.39	0.63	1.79	2.36
	b) Diluted	0.45	0.39	0.63	1.79	2.36

- The above results were taken on record by the Board of Directors and the Audit Committee at their meeting held on 16th May 2018.
- The financial results have been prepared in accordance with the principles and procedures of Indian Accounting Standards (Ind AS) as notified under Companies (Indian Accounting Standards) Rule 2015 as specified in Section 133 of Companies Act, 2013.
- During the year the company operated in three segments i.e. Healthcare, Fine Chemicals and Rent on leasehold land.
- The company has adopted the Ind AS from April 2017 and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 Interim Financial Reporting prescribed under Section 133 of Companies Act, 2013, read with relevant rules issued thereunder. The date of transition to Ind AS is April 2016. The impact of transition has been accounted for in the opening reserves and the comparative period results have been restated accordingly.
- There are 5 Investors complaint and all have been sorted out.
- Previous years' figures have been regrouped wherever considered necessary.

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

(₹ In lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2018	31.12.2017	31.03.2017	31.03.2018	31.03.2017
		Audited	Unaudited	Audited	Audited	Audited
1.	Segment Revenue (Net Sales / Income)					
	a. Healthcare	3.80	12.76	22.99	40.61	87.40
	b. Fine Chemicals	0.00	-	49.50	84.68	175.90
	c. Rent on Leasehold land	30.71	30.71	30.71	122.85	92.13
	d. Others	0.11	0.97	3.52	3.70	5.39
	Total:	34.62	44.44	106.72	251.84	360.82
	Less: Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00
	Net Sales / Income from Operations	34.62	44.44	106.72	251.84	360.82
2.	Segment Results (Profit / Loss) before Tax and Interest					
	a. Healthcare	3.06	7.50	13.85	22.09	52.95
	b. Fine Chemicals	0.00	0.00	2.96	6.12	43.40
	c. Rent on Leasehold land	30.71	30.71	30.71	122.85	92.13
	d. Others	0.11	0.97	3.52	3.70	5.39
	Total:	33.88	39.18	51.04	154.76	193.87
	Less:					
	Interest	0.00	0.00	0.00	0.00	0.00
	Other Unallocable Expenditure net off Unallocable Income	24.76	19.81	19.32	75.17	75.77
	Total Profit / (loss) before Tax	9.12	19.37	31.72	79.59	118.10
3.	Capital Employed (Segment Assets - Segment Liabilities)					
	a. Healthcare	12.04	4.32	7.51	12.04	7.51
	b. Fine Chemicals	58.74	57.93	57.42	58.74	57.42
	c. Rent on Leasehold land	65.37	67.06	67.06	65.37	67.06
	d. Others	203.63	167.83	124.51	203.63	124.51
	Total:	339.77	297.14	256.50	339.77	256.50



Statements of Assets & Liabilities

(₹ in lakhs)

Particulars	As at 31.03.2018	As at 31.03.2017
A ASSETS		
1 Non-current Assets		
(a) Property, Plant & Equipment	160.07	5.39
(b) Capital work-in-progress	-	80.35
(c) Investment Property	65.37	67.06
(d) Loans	1.76	1.28
(e) Deferred Tax Assets (net)	45.74	11.29
(f) Other non-current assets	10.44	17.54
Sub-total Non-current Assets	283.39	182.92
2 Current Assets		
(a) Current Investments	0.66	0.63
(b) Inventories	8.69	31.82
(c) Trade Receivables	3.34	4.09
(d) Cash & Cash equivalents	4.09	1.44
(e) Bank balance other than cash & Cash equivalents	22.80	30.51
(f) Loans	0.35	0.31
(g) Income tax assets (net)	5.94	10.62
(h) Other current assets	62.20	59.56
Sub-total Current Assets	108.07	138.98
TOTAL ASSETS	391.46	321.90
B EQUITY AND LIABILITIES		
1 SHAREHOLDER'S FUNDS:		
(a) Equity Share Capital	499.61	499.61
(b) Other Equity	(201.13)	(290.66)
Sub-total Shareholder's funds	298.48	208.95
2 Non-current Liabilities		
(a) Other Long-term Liabilities	61.42	61.42
(b) Long Term Provisions	12.23	5.14
Sub-total Non-current liabilities	73.65	66.56
3 Current Liabilities		
(a) Borrowings	-	0.18
(b) Trade payables	0.73	20.47
(c) Other financial Liabilities	12.26	13.65
(d) Other current liabilities	0.73	3.51
(e) Short-term provisions	5.60	8.58
Sub-total Current Liabilities	19.32	46.21
TOTAL EQUITY AND LIABILITIES	391.46	321.72

Mumbai
16th May, 2018

By order of the Board
MSR Ayyangar
Managing Director





Emmessar Biotech & Nutrition Ltd.

Registered Office: Plot No.T-3/2, MIDC, Taloja, Raigad Dist., Maharashtra - 410 208.
CIN No. L24110MH1992PLC065942

AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH 2018

(₹ in lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2018	31.12.2017	31.03.2017	31.03.2018	31.03.2017
		Audited	Unaudited	Audited	Audited	Audited
PART A						
1	Revenue from Operations	3.80	12.76	73.06	131.50	270.22
2	Other Income	30.82	31.68	32.74	126.55	97.53
	Total Income (1 + 2) A	34.62	44.44	105.80	258.05	367.75
PART B						
3	Expenses:					
	(a) Cost of material consumed	1.38	0.50	13.23	40.63	77.81
	(b) Excise on sale of goods	-	-	0.57	6.20	6.92
	(c) Purchase of Stock-trade	0.00	2.89	5.92	10.28	18.74
	(d) Change in inventories of Finished goods	(0.64)	1.87	25.08	11.69	(0.71)
	(e) Employee Benefit Expenses	11.96	12.42	8.93	40.76	37.28
	(f) Depreciation & amortisation of Assets	2.64	1.84	0.35	5.06	1.15
	(g) Other Expenditure	10.16	5.55	18.82	63.83	106.78
	Total Expenses (a to g)	25.50	25.07	72.90	178.46	248.47
4	Profit from operations from exceptional items and taxes (A - B)	9.12	19.37	32.90	79.59	119.28
5	Exceptional Items	0.00	0.00	0.00	0.00	0.00
6	Profit / loss before tax (4 - 5)	9.12	19.37	32.90	79.59	119.28
7	Tax Expense:					
	1. Current tax (MAT)	(22.00)	0.00	0.00	(22.00)	0.00
	2. Deferred tax (asset)	33.75	0.00	0.42	33.75	0.42
8	Net Profit / (loss) after tax (6 - 7)	20.87	19.37	32.48	91.34	118.86
9	Other comprehensive income	1.81	0.00	0.82	1.81	0.82
10	Total comprehensive income for the period and other comprehensive income	22.68	19.37	31.66	89.53	118.04
11	Paid-up Equity Share Capital	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
12	Earnings per Equity Share					
	a) Basic	0.45	0.39	0.63	1.79	2.36
	b) Diluted	0.45	0.39	0.63	1.79	2.36

- The above results were taken on record by the Board of Directors and the Audit Committee at their meeting held on 16th May 2018.
- The financial results have been prepared in accordance with the principles and procedures of Indian Accounting Standards (Ind AS) as notified under Companies (Indian Accounting Standards) Rule 2015 as specified in Section 133 of Companies Act, 2013.
- During the year the company operated in three segments i.e. Healthcare, Fine Chemicals and Rent on leasehold land.
- The company has adopted the Ind AS from April 2017 and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 Interim Financial Reporting prescribed under Section 133 of Companies Act, 2013, read with relevant rules issued thereunder. The date of transition to Ind AS is April 2016. The impact of transition has been accounted for in the opening reserves and the comparative period results have been restated accordingly.
- There are 5 Investors complaint and all have been sorted out.
- Previous years' figures have been regrouped wherever considered necessary.

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

(₹ in lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2018	31.12.2017	31.03.2017	31.03.2018	31.03.2017
		Audited	Unaudited	Audited	Audited	Audited
1.	Segment Revenue (Net Sales / Income)					
	a. Healthcare	3.80	12.76	22.99	40.61	87.40
	b. Fine Chemicals	0.00	-	49.50	84.68	175.90
	c. Rent on Leasehold land	30.71	30.71	30.71	122.85	92.13
	d. Others	0.11	0.97	3.52	3.70	5.39
	Total:	34.62	44.44	106.72	251.84	360.82
	Less: Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00
	Net Sales / Income from Operations	34.62	44.44	106.72	251.84	360.82
2.	Segment Results (Profit / Loss) before Tax and Interest					
	a. Healthcare	3.06	7.50	13.85	22.09	52.95
	b. Fine Chemicals	0.00	0.00	2.96	6.12	43.40
	c. Rent on Leasehold land	30.71	30.71	30.71	122.85	92.13
	d. Others	0.11	0.97	3.52	3.70	5.39
	Total:	33.88	39.18	51.04	154.76	193.87
	Less:					
	Interest	0.00	0.00	0.00	0.00	0.00
	Other Unallocable Expenditure net off Unallocable Income	24.76	19.81	19.32	75.17	75.77
	Total Profit / (loss) before Tax	9.12	19.37	31.72	79.59	118.10
3.	Capital Employed (Segment Assets - Segment Liabilities)					
	a. Healthcare	12.04	4.32	7.51	12.04	7.51
	b. Fine Chemicals	58.74	57.93	57.42	58.74	57.42
	c. Rent on Leasehold land	65.37	67.06	67.06	65.37	67.06
	d. Others	203.63	167.83	124.51	203.63	124.51
	Total:	339.77	297.14	256.50	339.77	256.50



Statements of Assets & Liabilities

(₹ In lakhs)

Particulars	As at 31.03.2018	As at 31.03.2017
A ASSETS		
1 Non-current Assets	160.07	5.39
(a) Property, Plant & Equipment	-	80.35
(b) Capital work-in-progress	65.37	67.06
(c) Investment Property	1.76	1.28
(d) Loans	45.74	11.29
(e) Deferred Tax Assets (net)	10.44	17.54
(f) Other non current assets	283.39	182.92
Sub-total Non-current Assets		
2 Current Assets	0.66	0.63
(a) Current Investments	8.69	31.82
(b) Inventories	3.34	4.09
(c) Trade Receivables	4.09	1.44
(d) Cash & Cash equivalents	22.80	30.51
(e) Bank balance other than cash & Cash equivalents	0.35	0.31
(f) Loans	5.94	10.62
(g) Income tax assets (net)	62.20	59.56
(h) Other current assets	108.07	138.98
Sub-total Current Assets		
TOTAL ASSETS	391.46	321.90
B EQUITY AND LIABILITIES		
1 SHAREHOLDER'S FUNDS:	499.61	499.61
(a) Equity Share Capital	(201.13)	(290.66)
(b) Other Equity	298.48	208.95
Sub-total Shareholder's funds		
2 Non-current Liabilities	61.42	61.42
(a) Other Long-term Liabilities	12.23	5.14
(b) Long Term Provisions	73.65	66.56
Sub-total Non-current liabilities		
3 Current Liabilities	-	0.78
(a) Borrowings	0.73	20.47
(b) Trade payables	12.26	13.65
(c) Other financial Liabilities	0.73	3.51
(d) Other current liabilities	5.60	8.58
(e) Short-term provisions	19.32	46.21
Sub-total Current Liabilities		
TOTAL EQUITY AND LIABILITIES	391.46	321.72

Mumbai
16th May, 2018

By order of the Board
MSR Ayyangar
Managing Director

