

## 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](mailto:enquiries@ebnl.org) Website: [www.ebnl.org](http://www.ebnl.org)  
Investors Grievance Email: [investors@ebnl.org](mailto:investors@ebnl.org) CIN No. L24110MH1992PLC065942

EBN/2023/S-027

December 09, 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: Outcome of the Board Meeting.**

**Ref: Scrip Code No. 524768**

With reference to the above subject, we wish to inform you that the Board of Directors at their meeting held today, has approved and took on record the Un-Audited Financial Results of the Company for the second quarter / half year ended September 30, 2023. **The delay in submission of the results is “due to an occurrence of the unforeseen technical issue at the AGM, in Item No. 4 i.e. appointment of the Statutory Auditors, which was inadvertently omitted from the remote e-voting and due to this the financial results could not be signed by the Auditors”.**

Please find enclosed a copy of the said Un-Audited Financial Results along with the Limited Review Report for the second quarter / half year ended September 30, 2023. The results will also be filed in XBRL format.

The Board meeting commenced at 12 Noon and got concluded at 01.30 pm

You are kindly requested to take same on record.

Thanking you,

Yours faithfully,  
For Emmessar Biotech & Nutrition Limited

**Srinivasa Raghavan Mathurakavi Ayyangar**  
Chairman & Managing Director  
DIN: 00090266  
Encl: Financial Results & Limited Review

Regd. Office & Factory: Plot No. T-3/2, MIDC Area, Taloja – 410208. Dist. Raigad. Maharashtra.  
Email: [enquiries@ebnl.org](mailto:enquiries@ebnl.org) Website: [www.ebnl.org](http://www.ebnl.org)



**EMMESSAR BIOTECH & NUTRITION LTD**

Regd Office: T-3/2, MIDC, Taloja, Raigad District, Maharashtra State

CIN: L24110MH1992PLC06594229

**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER / HALF YEAR ENDED 30TH SEPTEMBER 2023**



(Rs. In Lakhs)

Sr. No.	Particulars	Unaudited				Audited	
		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
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
	<b>Total Income (I + II)</b>	<b>61.16</b>	<b>52.48</b>	<b>49.98</b>	<b>113.64</b>	<b>114.85</b>	<b>276.99</b>
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
	<b>Total Expenses (IV)</b>	<b>32.42</b>	<b>36.53</b>	<b>29.49</b>	<b>68.95</b>	<b>67.83</b>	<b>180.30</b>
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	<b>28.74</b>	<b>15.94</b>	<b>20.49</b>	<b>44.69</b>	<b>47.02</b>	<b>96.69</b>
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)	<b>19.73</b>	<b>5.49</b>	<b>13.49</b>	<b>25.22</b>	<b>33.02</b>	<b>50.38</b>
IX	Other Comprehensive Income	-	-	-	-	-	(0.82)
X	Total comprehensive income and Other Comprehensive	<b>19.73</b>	<b>5.49</b>	<b>13.49</b>	<b>25.22</b>	<b>33.02</b>	<b>49.56</b>
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 ie. Healthcare and rent on leasehold land during this quarter.
- No Investor Complain was received for the quarter ended 30th Sept 2023

Mumbai  
9th December 2023

  
  
 Srinivasa Raghavan Mathurakavi Ayyangar  
 Managing Director  
 DIN: 00090266

EMMESSAR BIOTECH & NUTRITION LIMITED							
Regd Office: T-3/2, MIDC, Taloja, Raigad District, Maharashtra State							
CIN: L24110MH1992PLC06594229							
Segmentwise Revenue, Results and Capital Employed for the Quarter Ended 30th Sept 2023 (Rs. In Lakhs)							
Sr. No	Particulars	Unaudited					Audited
		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
1	<b>Segment Revenue</b>						
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
	<b>Total:</b>	<b>61.16</b>	<b>52.48</b>	<b>49.98</b>	<b>113.64</b>	<b>114.85</b>	<b>276.99</b>
	<b>Less: Inter Segment Revenue</b>	-	-	-	-	-	-
	<b>Net Sales / Income from Operations</b>	<b>61.16</b>	<b>52.48</b>	<b>49.98</b>	<b>113.64</b>	<b>114.85</b>	<b>276.99</b>
2	<b>Segment Results (Profit / Loss) before tax</b>						
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
	<b>Total:</b>	<b>57.88</b>	<b>49.77</b>	<b>47.64</b>	<b>107.65</b>	<b>103.36</b>	<b>233.68</b>
	<b>Less:</b>						
	Interest	-	-	-	-	-	-
	Other Unallocable Expenditure (net off)	29.14	33.83	27.15	62.96	56.34	136.99
	<b>Total Profit before Tax</b>	<b>28.74</b>	<b>15.94</b>	<b>20.49</b>	<b>44.69</b>	<b>47.02</b>	<b>96.69</b>
3	<b>Capital Employed (Segment Assets - Segment Liabilities)</b>						
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
	<b>Total:</b>	<b>515.59</b>	<b>665.62</b>	<b>653.04</b>	<b>515.59</b>	<b>653.04</b>	<b>659.32</b>

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.

Mumbai  
9th December 2023

By order of the Board  
Srinivasa Raghavan Mathurakavi Ayyangar  
Managing Director  
DIN: 00090266





EMMESSAR BIOTECH & NUTRITION LTD			
Statements of Assets & Liabilities			
(Rs. In Lakhs)			
	Particulars	As at 30.09.2023	As at 31.03.2023
A	<b>ASSETS</b>		
1	<b>Non-current Assets</b>		
	(a) Property, Plant & Equipment	135.07	139.72
	(b) Investment Property	60.46	60.70
	<b>Financial Assets</b>		
	(a) Deferred Tax Assets (net)	-	-
	(b) Other non current assets	0.49	0.49
	<b>Total non-current assets</b>	<b>196.02</b>	<b>200.91</b>
	<b>Current Assets</b>		
2	(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 Equi	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
	<b>Total current assets</b>	<b>632.23</b>	<b>593.38</b>
	<b>TOTAL ASSETS</b>	<b>828.25</b>	<b>794.28</b>
	<b>EQUITY AND LIABILITIES</b>		
B	<b>Equity Share Capital</b>		
1	(a) Share Capital	499.61	499.61
	(b) Other Equity	192.07	166.85
	<b>Total Equity</b>	<b>691.68</b>	<b>666.46</b>
	<b>LIABILITIES</b>		
	<b>Non-current Liabilities</b>		
2	(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
	<b>Total non-current liabilities</b>	<b>98.44</b>	<b>85.86</b>
	<b>Current Liabilities</b>		
3	(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
	<b>Total current liabilities</b>	<b>38.13</b>	<b>41.96</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>828.25</b>	<b>794.28</b>
		0.00	-0.00




**EMMESSAR BIOTECH & NUTRITION LTD**

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

Rs. In Lacs

		For the Half year ended 30-09-23	For the year ended 31-03-23
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	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	(1.14)
	Exceptional Items	0	0.00
	<b>Operating Profit / Loss before working Capital changes</b>	<b>26.88</b>	<b>81.27</b>
	<b>Adjustment for (Increase) / Decrease in operating Assets</b>		
	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)
	<b>Adjustment for Increase / (Decrease) in operating Liabilities</b>		
	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
	<b>Cash generated before tax payments</b>	<b>57.88</b>	<b>31.39</b>
	Less: Income tax Refund / (-) paid	0.00	6.23
	<b>Cash generated from operations</b>	<b>57.88</b>	<b>37.62</b>
<b>B</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	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)
	<b>Net Cash inflow/(out flow) in Investing activities</b>	<b>(51.48)</b>	<b>(54.63)</b>
<b>C</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Net Cash used in financing activities		
	<b>Net increase in cash and cash equivalents</b>	<b>6.40</b>	<b>(17.01)</b>
	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

Mumbai  
9th December 2023

  
**Srinivasa Raghavan Mathurakavi Ayyangar**  
 Managing Director  
 DIN: 00090266







# V NAGARAJAN & CO.

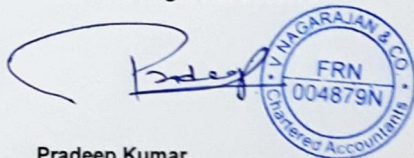
Chartered Accountants

## Limited Review Report on Unaudited Quarterly and Half Yearly Ended Financial Results of Emmessar Biotech & Nutrition Limited

To the Board of Directors of Emmessar Biotech & Nutrition Limited

1. We have reviewed the accompanying Statement of unaudited financial results of **Emmessar Biotech & Nutrition Limited** ("the Company") for the quarter and six months ended 30<sup>th</sup> September 2023, ("The Statement").
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.
3. We conducted our review in accordance with the Standards on Review Engagements (SRE) 2410, 'Review on Interim Financial Information Performed by the Independent auditor of the Entity' issued by the Institute of Chartered Accountants of India. These standards require that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to enquiries of the Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of un-audited financial results contains any material misstatement or is not prepared, in all material respects, in accordance with applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 and other accounting practices and policies generally accepted in India.

For V Nagarajan & Co.  
Chartered Accountants  
ICAI Firm Regn. No. 004879N



Pradeep Kumar  
Partner  
Membership No. 514068  
UDIN: 23514068BGSVOR2603

Place: Noida  
Date: 09 December 2023