



## 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

REVISION - 2

EBN/2024/S-039/B

February 21, 2024

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 with the correct meeting conclusion timing.**  
**Ref: Scrip Code No. 524768**

This has reference to your email dated 16-02-2024 - Reminder 1, with regards to the Corporate Announcement submitted by us on 03-02-2024. In this email you have asked for additional details regarding the Outcome of the Board Meeting which was erroneously submitted before the conclusion of the Board Meeting i.e. at 13:27:44 pm instead of 13:30:00pm.

**In this regard kindly note that the meeting of the Board of Directors got concluded at 13.30 hours.**

When the meeting was nearing end, the process for uploading the outcome through Corporate Announcement was under progress and were waiting for the information of conclusion of the meeting from the Board. But by inadvertently the button got clicked while attending other work and the email got uploaded. This was purely accidental. There was no intention of uploading the Outcome before the conclusion of the meeting. Hence, we REGRET the error committed unintentionally and assure you that the same will not be repeated in future. We request you kindly to condone the error committed.

We had submitted our reply to your email dated 16-02-2024 on 16-02-2024 @ 15:51:23 pm.

Thanking you,

Yours faithfully,  
For Emmessar Biotech & Nutrition Limited

I.J. Pereira  
Dy. General Manager-cum-Compliance Officer





**EMMESSAR BIOTECH & NUTRITION LIMITED**

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

CIN: L24110MH1992PLC06594229

**UNAUDITED FINANCIAL RESULTS AS ON 31st DECEMBER 2023**

**Rs. In Lacs)**

Particulars	Unaudited					Audited year ended
	Quarter Ended			Nine months Ended		
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
I Revenue from Operations	32.79	8.43	42.73	47.99	70.28	101.92
II Other Income	52.50	52.73	44.48	150.79	131.79	175.07
III <b>Total Income (I + II)</b>	<b>85.29</b>	<b>61.16</b>	<b>87.21</b>	<b>198.78</b>	<b>202.07</b>	<b>276.99</b>
IV Expenses						
Cost of material consumed	0.89	1.35	2.13	3.86	11.82	6.88
Purchase of Stock-trade	10.88	-	18.98	10.88	18.98	37.66
Change in Inventories of Finished goods	2.19	0.98	(5.00)	3.14	(4.42)	-4.56
Employee Benefit Expenses	29.04	21.49	25.39	72.79	63.82	83.71
Depreciation & Amortisation of Assets	2.44	2.44	2.37	7.32	6.98	9.36
Other Expenditure	10.40	6.16	18.37	26.65	32.91	47.25
<b>Total Expenses (IV)</b>	<b>55.84</b>	<b>32.42</b>	<b>62.24</b>	<b>124.64</b>	<b>130.09</b>	<b>180.30</b>
V Profit / (loss) from Operations before tax (III - IV)	29.45	28.74	24.97	74.14	71.98	96.69
VI Exceptional Items	-	-	-	-	-	-
VII Profit / (loss) before Tax	29.45	28.74	24.97	74.14	71.98	96.69
VIII Tax Expense						
1. Current Tax	-	-	-	-	-	-
2. Deferred Tax	(9.00)	(8.05)	(10.00)	(21.55)	(20.00)	-14.91
3. MAT Credit	(7.56)	(0.96)	(17.17)	(14.48)	(21.17)	-21.18
4. Excess / (short) provision of earlier years	-	-	-	-	-	-13.77
IX Net Profit / (loss) after tax (V - VI)	<b>12.89</b>	<b>19.73</b>	<b>(2.20)</b>	<b>38.11</b>	<b>30.81</b>	<b>50.38</b>
X Other Comprehensive Income	-	-	-	-	-	(0.82)
XI Total comprehensive income and Other Comprehensive Income	12.89	19.73	(2.20)	38.11	30.81	49.56
XII 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	0.26	0.39	(0.04)	0.76	0.62	0.99
Diluted	0.26	0.39	(0.04)	0.76	0.62	0.99

Notes:

- The above results were taken on record by the Board of Directors and the Audit Committee at their meeting held on 3rd February 2024 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.
- No Investors Compliant received during the quarter ended 31st December 2023

For Emmessar Biotech & Nutrition Limited

  
 Srinivasa Raghavan Mathurakavi Ayyangar  
 Chairman & Managing Director  
 DIN: 00090266

Mumbai  
3rd February 2024





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 and Nine Months Ended 31st Dec 2023 (Rs. in Lacs)							
Sr. No	Particulars	Unaudited				Audited	
		Quarter Ended			Nine Months ended	Year Ended	
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
1	Segment Revenue						
a	Healthcare	32.79	8.43	42.73	47.99	70.28	101.92
b	Rent on leasehold land	37.16	37.16	37.16	111.48	111.48	148.64
c	Others	15.34	15.57	7.32	39.30	20.31	26.43
	Total:	85.29	61.16	87.21	198.78	202.07	276.99
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net Sales / Income from Operations	85.29	61.16	87.21	198.78	202.07	276.99
2	Segment Results (Profit / Loss) before tax						
a	Healthcare	18.27	5.38	25.10	27.97	41.62	58.61
b	Rent on leasehold land	36.93	36.93	36.93	110.79	110.79	148.64
c	Others	15.34	15.57	7.32	39.30	20.31	26.43
	Total:	70.55	57.88	69.35	178.06	172.72	233.68
	Less:						
	Interest	-	-	-	-	-	-
	Other Unallocable Expenditure (net off)	41.10	29.14	44.38	103.92	100.74	136.99
	Total Profit before Tax	29.45	28.74	24.97	74.14	71.98	96.69
3	Capital Employed (Segment Assets - Segment Liabilities)						
a	Healthcare	23.04	11.47	10.22	23.04	10.22	13.62
c	Rent on leasehold land	(1.41)	(1.18)	(1.41)	(1.41)	(1.41)	-0.72
d	Others	713.46	505.31	628.52	713.46	628.52	646.42
	Total:	735.09	515.60	637.33	735.09	637.33	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 3rd February, 2024.

Mumbai  
3rd February 2024

For Emmessar Biotech & Nutrition Limited

  
Srinivasa Raghavan Mathurakavi Ayyangar  
Managing Director  
DIN: 00090266







# V NAGARAJAN & CO.

Chartered Accountants

**Limited Review Report on Unaudited Financial Results for the Quarterly and Nine Months Ended 31<sup>st</sup> December 2023 of Emmessar Biotech & Nutrition Limited**

**Under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**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 nine months ended 31<sup>st</sup> December 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: 24514068BKCATU4615**

**Place: Noida  
Date: 03 February 2024**





# V NAGARAJAN & CO.

Chartered Accountants

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



**Pradeep Kumar  
Partner  
Membership No. 514068  
UDIN: 24514068BKCATU4615**

**Place: Noida  
Date: 03 February 2024**