



## Esteem Bio Organic Food Processing Ltd.

49, Gujrawal Town Part-II,  
New Delhi-110009  
Ph.: 011- 65554012  
E-mail : esteembio@yahoo.com  
Website : www.esteembioorganic.com

CIN: L74899DL1995PLC071220

Date: 23<sup>rd</sup> December, 2022

BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai- 400001

Security Code: 534927, Security ID: EBFL

Sub: Submission of Audited Financial Results for the half Year and Year ended 31<sup>st</sup> March, 2022 along with Audit Report

Dear Sir,

Pursuant to Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, this is to inform you that at the meeting of the Board of Directors of the Company held on 27<sup>th</sup> May, 2022, the following decisions were taken:

1. The Board considered and approved the Audited Financial Results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 for the half Year and Year ended on 31<sup>st</sup> March, 2022, along with statement of assets and liabilities and cash flow statement.
2. Take note of the Audit Report issued by the statutory auditor of the company.
3. Cash Flow statement as on 31<sup>st</sup> March, 2022.
4. Declaration of Unmodified Audit Report Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the year ended on 31.03.2022.

We request you to kindly take the above information on record.

Yours faithfully,

ESTEEM BIO ORGANIC FOOD PROCESSING LTD.

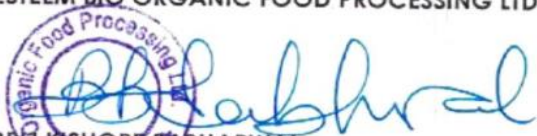
BR. KISHORE SABHARWAL  
DIRECTOR

## Statement of Audited Financial Results for Year ended 31.03.2022

| Particulars   | Half Year Ended |                          |                              | Year Ended         |                     |
|---|-----------------|--------------------------|------------------------------|--------------------|---------------------|
|   | 6 Months Ended  | Preceding 6 Months Ended | Corresponding 6 Months Ended | Current Year Ended | Previous Year Ended |
|   | 31.03.2022      | 30.09.2021               | 31.03.2021                   | 31.03.2022         | 31.03.2021          |
|   | (Audited)       | (Unaudited)              | (Audited)                    | (Audited)          | (Audited)           |
| I. Total Income from Operations   | 27.51           | 91.40                    | 220.86                       | 118.91             | 278.05              |
| II. Other Income  | 21.60           | 9.78                     | 13.56                        | 31.38              | 15.63               |
| III. <b>Total Revenue (I+II)</b>  | <b>49.11</b>    | <b>101.18</b>            | <b>234.42</b>                | <b>150.29</b>      | <b>293.69</b>       |
| IV. <b>Expenses</b>   |                 |                          |                              |                    |                     |
| a) Cost of Materials consumed   | -               | -                        | -                            | -                  | -                   |
| b) Purchase of Stock-in-trade   | -               | 19.00                    | -                            | -                  | (17.78)             |
| c) Changes in inventories of finished goods, WIP and stock in trade               | -               | -                        | (17.78)                      | 19.00              | -                   |
| d) Employee benefits expenses   | 4.50            | 5.07                     | 10.77                        | 9.57               | 18.81               |
| e) Depreciation and amortisation expenses   | 28.32           | 28.32                    | 32.22                        | 56.64              | 64.44               |
| f) Other expenses   | 4.85            | 30.42                    | 24.40                        | 35.26              | 34.53               |
| <b>Total Expenses</b>   | <b>37.67</b>    | <b>82.81</b>             | <b>49.61</b>                 | <b>120.47</b>      | <b>99.99</b>        |
| V Profit/(Loss) before exceptional and extraordinary items and tax (III-V)        | <b>11.44</b>    | <b>18.38</b>             | <b>184.81</b>                | <b>29.82</b>       | <b>193.70</b>       |
| VI Exceptional Items  | -               | -                        | -                            | -                  | -                   |
| VII Profit/(Loss) before extraordinary items and tax (VI-VII)                     | 11.44           | 18.38                    | 184.81                       | 29.82              | 193.70              |
| VIII Extraordinary items  | -               | -                        | -                            | -                  | -                   |
| IX Profit/(Loss) before tax (VIII-IX)   | 11.44           | 18.38                    | 184.81                       | 29.82              | 193.70              |
| X Tax expenses  |                 |                          |                              |                    |                     |
| a) Current Tax  | 8.16            | -                        | -                            | 8.16               | 3.31                |
| a) Income Tax Adjustment  | -               | -                        | -                            | -                  | -                   |
| a) Previous Year Tax  | -               | -                        | -                            | -                  | -                   |
| b) Deferred Tax Liabilities / (Assets)  | -               | -                        | -                            | -                  | -                   |
| XI Profit (Loss) for the period from continuing operations (IX-X)                 | 3.28            | 18.38                    | 184.81                       | 21.66              | 190.39              |
| XII Profit/(loss) from discontinuing operations                                   | -               | -                        | -                            | -                  | -                   |
| XIII Tax expense of discontinuing operations                                      | -               | -                        | -                            | -                  | -                   |
| XIV Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)            | -               | -                        | -                            | -                  | -                   |
| XV Profit (Loss) for the period (XI + XIV)  | 3.28            | 18.38                    | 184.81                       | 21.66              | 190.39              |
| XVI Other Comprehensive Income  |                 |                          |                              |                    |                     |
| A (i) Items that will not be reclassified to profit or loss                       | -               | -                        | -                            | -                  | -                   |
| (ii) Income tax relating to items that will not be reclassified to profit or loss | -               | -                        | -                            | -                  | -                   |
| B (i) Items that will be reclassified to profit or loss                           | -               | -                        | -                            | -                  | -                   |
| (ii) Income tax relating to items that will be reclassified to profit or loss     | -               | -                        | -                            | -                  | -                   |

|       |   |       |       |        |       |        |
|-------|---|-------|-------|--------|-------|--------|
| XVII  | Total Comprehensive Income for the period (XV+XVI) (Comprising Profit (Loss) and Other Comprehensive Income for the period) | 3.28  | 18.38 | 184.81 | 21.66 | 190.39 |
| XVIII | Earnings per equity share (for continuing operation):   |       |       |        |       |        |
|       | (1) Basic   | 0.001 | 0.007 | 0.074  | 0.009 | 0.077  |
|       | (2) Diluted   | 0.001 | 0.007 | -      | 0.009 | 0.077  |
| XIX   | Earnings per equity share (for discontinued operation):   |       |       |        |       |        |
|       | (1) Basic   | -     | -     | -      | -     | -      |
|       | (2) Diluted   | -     | -     | -      | -     | -      |
| XX    | Earning Per Share (for discontinued & continuing operations)  |       |       |        |       |        |
|       | a) Basic  | 0.001 | 0.007 | 0.074  | 0.009 | 0.077  |
|       | b) Diluted  | 0.001 | 0.007 | -      | 0.009 | -      |

ESTEEM BIO ORGANIC FOOD PROCESSING LTD.



BR. KISHORE SABHARWAL  
DIRECTOR

Date : 27.05.2022

Place : Delhi

**STATEMENT OF ASSETS AND LIABILITIES AS AT 31.03.2022 (AUDITED)**

| Sr. No.    | Particulars   | Amount in Lakhs |                 |
|------------|---|-----------------|-----------------|
|            |   | 31.03.2022      | 31.03.2021      |
|            |   | Audited         | Audited         |
| <b>I.</b>  | <b>EQUITY AND LIABILITIES</b>                           |                 |                 |
| <b>1)</b>  | <b><u>Shareholder's funds</u></b>                       |                 |                 |
| (a)        | Share Capital   | 2,486.33        | 2,486.33        |
| (b)        | Reserves and Surplus                                    | 2,260.92        | 2,221.48        |
| (c)        | Money Received against Share Warrants                   |                 |                 |
|            | <b>Sub-total - Shareholders' funds</b>                  | <b>4,747.26</b> | <b>4,707.81</b> |
| <b>2)</b>  | <b><u>Share application money pending allotment</u></b> |                 |                 |
|            | (a) Share Application Money                             | -               | -               |
| <b>3)</b>  | <b><u>Non-Current liabilities</u></b>                   |                 |                 |
| (a)        | Long term Borrowings                                    | -               | -               |
| (b)        | Deferred tax liabilities (net)                          | -               | -               |
| (c)        | Other long Term Liabilities                             | 52.00           | 41.78           |
| (d)        | Long Term Provisions                                    | -               | -               |
|            | <b>Sub-total - Non-current liabilities</b>              | <b>52.00</b>    | <b>41.78</b>    |
| <b>3)</b>  | <b><u>Current Liabilities</u></b>                       |                 |                 |
| (a)        | Short Term Borrowings                                   | 20.00           | 20.00           |
| (b)        | Trade Payables  | 11.90           | 11.90           |
| (c)        | Other Current Liabilities                               | 104.04          | 76.61           |
| (d)        | Short- Term Provisions                                  | 26.04           | 17.88           |
|            | <b>Sub-total - Current liabilities</b>                  | <b>161.98</b>   | <b>126.38</b>   |
|            | <b>Total Equity &amp; Liabilities</b>                   | <b>4,961.24</b> | <b>4,875.98</b> |
| <b>II.</b> | <b>ASSETS</b>   |                 |                 |
| <b>1)</b>  | <b><u>Non- Current Assets</u></b>                       |                 |                 |
| (a)        | Fixed Assets  | 1,234.18        | 1,290.82        |
| (b)        | Deferred tax assets (net)                               | -               | -               |
| (c)        | Non-current investments                                 | 66.27           | 66.27           |
| (d)        | Long term loans and advances                            | 31.20           | 31.20           |
| (e)        | Other non-current assets                                | 13.01           | 15.05           |
|            | <b>Sub-total - Non-current assets</b>                   | <b>1,344.66</b> | <b>1,403.34</b> |
| <b>2)</b>  | <b><u>Current Assets</u></b>                            |                 |                 |
| (a)        | Current Investment                                      | -               | -               |
| (b)        | Inventories   | 19.25           | 20.47           |
| (c)        | Trade receivables                                       | 245.17          | 245.17          |

|     |                                   |                 |                 |
|-----|-----------------------------------|-----------------|-----------------|
| (d) | Cash and Bank equivalents         | 17.76           | 7.48            |
| (e) | Short term loans and advances     | 3,334.40        | 3,199.52        |
| (f) | Other current assets              | -               | -               |
|     | <b>Sub-total - Current assets</b> | <b>3,616.58</b> | <b>3,472.64</b> |
|     |                                   |                 |                 |
|     | <b>Total Assets</b>               | <b>4,961.24</b> | <b>4,875.98</b> |

**Notes:-**

- |  |
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| 1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 27.05.2022. |
| 2) The Figures are subject to Audit report issued by the statutory auditors of the company.  |
| 3) The previous period figures have been rearranged / regrouped, wherever necessary to confirm to current period classifications.          |

ESTEEM BIO ORGANIC FOOD PROCESSING LTD.

  
 BRISHORE SABHARWAL  
 DIRECTOR

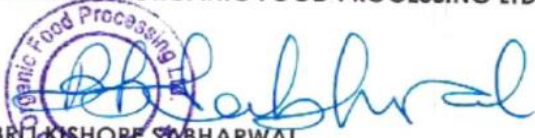
**Date : 27.05.2022**

**Place : Delhi**

| <b>Cash Flow Statement</b>  |                            |                            |
|---|----------------------------|----------------------------|
| <b>For the year ended 31-March 2022</b>                                   |                            |                            |
| <b>Particulars</b>  | <b>Amount in Lakh</b>      |                            |
|   | <b>As at 31 March 2022</b> | <b>As at 31 March 2021</b> |
| <b><u>(A) CASH FLOW FROM OPERATING ACTIVITIES:-</u></b>                   |                            |                            |
| 1. Net profit before tax  | 29.82                      | 193.70                     |
| 2. Adjustment for:  |                            |                            |
| Add: Depreciation & Amortization Expenses                                 | 56.64                      | 64.44                      |
| Add: Expenses W/o   | 2.04                       | 2.04                       |
| Add: Loss on Sale of Fixed Assets   | -                          | -                          |
| Interest Received   | -31.38                     | -15.63                     |
| <b>Operating Profit before Working capital changes</b>                    | <b>57.12</b>               | <b>244.54</b>              |
| Decrease (Increase) in Trade & Other Receivables                          | -                          | -5.25                      |
| Decrease (Increase) in Inventories  | 19.00                      | -17.78                     |
| Increase (Decrease) in Trade & Other Payables                             | -                          | -10.00                     |
| Increase (Decrease) in Current Liabilities                                | 27.44                      | -30.73                     |
| Increase (Decrease) in Other Liabilities                                  | -                          | -                          |
| <b>Net Changes in Working Capital</b>                                     | <b>46.44</b>               | <b>-63.76</b>              |
| <b><u>Cash Generated from Operations</u></b>                              | <b>103.56</b>              | <b>180.78</b>              |
| <b>Adjustment of Taxes</b>  | -                          | -                          |
| <b>Net Cash Flow from Operating Activities (A)</b>                        | <b>103.56</b>              | <b>180.78</b>              |
| <b><u>CASH FLOW FROM INVESTING ACTIVITIES :</u></b>                       |                            |                            |
| Sale of Fixed Assets  | -                          | -                          |
| (Increase)/Decrease in Long Term Loans & Advances                         | .                          | .                          |
| (Increase)/Decrease in Short Term Loans & Advances                        | -134.88                    | -71.47                     |
| (Increase)/Decrease in Non-Current Assets                                 | -                          | -                          |
| Interest Received   | 31.38                      | 15.63                      |
| Sale/ (Purchase) of Investment  | -                          | -                          |
| <b>Net Cash Flow from Investing Activities (B)</b>                        | <b>-103.50</b>             | <b>-55.84</b>              |
| <b><u>CASH FLOW FROM FINANCING ACTIVITIES :</u></b>                       |                            |                            |
| Issue of share capital and Proceeds from Share Application Money          | -                          | -                          |
| Increase / (Repayment) of Short Term Borrowing                            | -                          | -20.00                     |
| Increase / (Repayment) of Other Long term Liabilities                     | -                          | -                          |
|   | 10.22                      | -98.25                     |
| Preliminary Expenses incurred   | -                          | -                          |
| <b>Net Cash Flow from Financing Activities (C)</b>                        | <b>10.22</b>               | <b>-118.25</b>             |
| <b>Net Increase / (Decrease) in Cash &amp; Cash Equivalents ( A+B+C )</b> | <b>10.28</b>               | <b>6.69</b>                |
| Cash and cash equivalents at the beginning of the year / Period           | 7.48                       | 0.79                       |
| <b>Cash and cash equivalents at the end of the year/ Period</b>           | <b>17.76</b>               | <b>7.48</b>                |

|  |  |  |
|--|--|--|
|  |  |  |
| * <b>Note:</b> The above Cash Flow Statement has been prepared under "Indirect Method" as set out in the Accounting Standard (AS) – 3 on Cash Flow Statements" issued by the Institute of Chartered of Accountants of India. |  |  |

ESTEEM BIO ORGANIC FOOD PROCESSING LTD.



BRISHORE SABHARWAL  
DIRECTOR

Date : 27.05.2022

Place : Delhi

**Declaration of Unmodified Audit Report Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

I, **BRIJ KISHORE SABHARWAL**, Director of **ESTEEM BIO ORGANIC FOOD PROCESSING LIMITED** having its registered office at 49, Gujrawala Town, Part-II New Delhi-110009, hereby declare that Statutory Auditors of the Company, have issued an Audit Report with unmodified opinion on Audited Financial Results of the Company for the half year and year ended 31<sup>st</sup> March, 2022.

This declaration is given pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosures) Requirements, 2015, as amended and circular no. CIR/CFD/CMD/56//2016 dated May 27, 2016.

We request you to kindly take the above information on record.

**ESTEEM BIO ORGANIC FOOD PROCESSING LTD.**

  
**BRIJ KISHORE SABHARWAL**  
**DIRECTOR**

**Date : 27.05.2022**

**Place : Delhi**