



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

EBN/2024/S-039

February 03, 2024

The Manager
The Department of Corporate Service
BSE Limited
Floor 25, Phiroze Jeebhoy 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 third quarter / Nine months ended December 31, 2023.

Please find enclosed a copy of the said Un-Audited Financial Results along with the Limited Review Report for the third quarter / nine months ended December 31, 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
Managing Director
DIN: 00090266

Encl: Financial Results & Limited Review

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 Total Income (I + II)	85.29	61.16	87.21	198.78	202.07	276.99
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
Total Expenses (IV)	55.84	32.42	62.24	124.64	130.09	180.30
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	(9.00)	(8.05)	(10.00)	(21.55)	(20.00)	-14.91
2. Deferred Tax	(7.56)	(0.96)	(17.17)	(14.48)	(21.17)	-21.18
3. MAT Credit						-13.77
4. Excess / (short) provision of earlier years	-	-	-	-	-	3.55
IX Net Profit / (loss) after tax (V - VI)	12.89	19.73	(2.20)	38.11	30.81	50.38
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

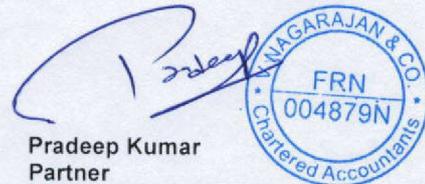
Limited Review Report on Unaudited Financial Results for the Quarterly and Nine Months Ended 31st December 2023 of Emmessar Biotech & Nutrition Limited

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 31st 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**