



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: <https://www.ebnl.org>

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

EBN/2020/S-

September 10, 2020

DCS - CRD

The BSE Ltd

25th floor, Phiroze Jeejeebhoy Towers

Dalal Street, Fort, Mumbai – 400 001,

Sub: Outcome of Board Meeting.

Ref: Scrip Code No. 524768

Dear Sir,

Pursuant to Regulation 33 of SEBI [LODR] Regulations, 2015, this is to inform you that the Board of Directors of the Company at its meeting held today, have inter alia approved the Un-Audited Financial Results of the Company for the quarter ended June 30, 2020.

We are attaching herewith the following for your record.

1. Un-Audited Financial Results along with the Segment Wise & Revenue Results
2. Limited Review

This is for your information and record.

Thanking you,

Yours faithfully,

For Emmessar Biotech & Nutrition Ltd



Compliance Officer

Encl: As above.

EMMESSAR BIOTECH & NUTRITION LIMITED
 Regd Office: T-3/2, MIDC, Taloja, Raigad District, Maharashtra State
 CIN: L24110MH1992PLC06594229

UNAUDITED FINANCIAL RESULTS (STANDLONE) FOR THE QUARTER ENDED 30TH JUNE 2020

| Sr. No | Particulars | (Rupees in Lakhs) | | | |
|--------|--|-------------------------|-----------------------|-----------------------|-----------------------|
| | | Quarter Ended | | Year Ended | |
| | | 30.06.2020 Unaudited | 31.03.2020 Audited | 30.06.2019 Audited | 31.03.2020 Audited |
| | PART A | | | | |
| 1 | Revenue from Operations | 29.21 | 86.04 | 188.56 | 339.59 |
| 2 | Other Income | 19.33 | 37.10 | 35.37 | 146.51 |
| | Total Income (1 + 2) | 48.54 | 123.14 | 223.93 | 486.10 |
| | PART B | | | | |
| 3 | Expenses | | | | |
| | Cost of material consumed | 2.15 | 87.82 | 62.97 | 209.76 |
| | Purchase of Stock-trade | 4.80 | 0.80 | 12.45 | 14.22 |
| | Change in Inventories of Finished goods | 9.89 | -65.39 | 33.83 | -69.90 |
| | Employee Benefit Expenses | 12.38 | 12.86 | 13.63 | 57.54 |
| | Depreciation & Amortisation of Assets | 1.44 | 1.43 | 1.45 | 5.78 |
| | Other Expenditure | 15.43 | 66.50 | 59.63 | 168.55 |
| | Total Expenses | 46.09 | 104.02 | 183.96 | 385.94 |
| 4 | Profit / (loss) from Operations before exceptional items & Tax (A-B) | 2.45 | 19.12 | 39.97 | 100.16 |
| 5 | Exceptional items | 0.00 | 26.40 | 0.00 | 26.4 |
| 6 | Profit / (loss) before tax (4 - 5) | 2.45 | -7.28 | 39.97 | 73.76 |
| 7 | Tax Expenses | | | | |
| | 1. Current Tax (MAT) | 0.00 | -16.00 | 0.00 | -16.00 |
| | 2. Deferred Tax | 0.00 | 2.05 | 0.00 | 2.05 |
| | 3. MAT Credit available | 0.00 | 15.66 | 0.00 | 15.66 |
| | 4. Excess/short provision of earlier years | 0.61 | 0.00 | 0.00 | -0.10 |
| 8 | Net Profit / (loss) after tax (6 - 7) | 3.06 | -5.57 | 39.97 | 75.37 |
| 9 | Other Comprehensive Income | 0.00 | -0.05 | 0.00 | 0.05 |
| 10 | Total comprehensive income and Other Comprehensive Income | 3.06 | -5.62 | 39.97 | 75.42 |
| 11 | Paid-up Equity Share Capital | 499.61 | 499.61 | 499.61 | 499.61 |
| | (Face Value of the share) | 10.00 | 10.00 | 10.00 | 10.00 |
| | Earning per Shares | | | | |
| | 1. Basic | 0.06 | -0.11 | 0.80 | 1.51 |
| | 2. Diluted | 0.06 | -0.11 | 0.80 | 1.51 |

Notes:

- The above results were taken on record by the Board of Directors and the Audit Committee at their meeting held on 10th September 2020 and have been subjected to Limited Review by the Statutory Auditors. The review report of the Statutory Auditors is being filed with the BSE.
- The Company operates three segments ie. Healthcare, Fine Chemicals and rent on leasehold land during this quarter.
- Deferred tax & provision for taxation will be calculated annually.
- Rent on immovable property was not received from 01.04.2020 to 17.05.2020 on account of dispute with the lessee and the same will be accounted for on resolution of dispute with party.
- No Investor Complaint was received for the quarter ended 30th June 2020

Mumbai
10-Sep-20

MSR Ayyangar
Managing Director



| 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 June 2020 | | | | | |
|--|--|-------------------------|-----------------------|-----------------------|-----------------------|
| [Rs. In Lakhs] | | | | | |
| | | Quarter Ended | | | Year Ended |
| | | 30.06.2020 Unaudited | 31.03.2020 Audited | 30.06.2019 Audited | 31.03.2020 Audited |
| 1 | 1. Segment Revenue | | | | |
| a | Healthcare | 1.59 | 2.49 | 41.96 | 53.48 |
| b | Fine Chemicals | 27.62 | 83.55 | 146.60 | 286.11 |
| c | Rent on Leasehold Land | 16.29 | 33.78 | 33.78 | 135.13 |
| d | Others | 3.04 | 3.32 | 1.59 | 11.38 |
| | Total: | 48.54 | 123.14 | 223.93 | 486.10 |
| | Less: Inter Segment Revenue | 0 | 0.00 | 0.00 | 0 |
| | Net Sales / Income from Operations | 48.54 | 123.14 | 223.93 | 486.10 |
| 2 | Segment Results (Profit / Loss) tax | | | | |
| a | Healthcare | 0.64 | 1.82 | 26.72 | 34.94 |
| b | Fine Chemicals | 3.85 | 0.69 | 7.38 | -11.16 |
| c | Rent on Leasehold Land | 16.06 | 33.78 | 33.55 | 135.13 |
| d | Others | 3.04 | 3.32 | 1.59 | 11.38 |
| | Total: | 23.59 | 39.61 | 69.24 | 170.29 |
| | Less: | | | | |
| | Interest | 0 | 0.00 | 0.00 | 0 |
| | Other Unallocable Expenditure (Net off) | 21.14 | 20.49 | 29.27 | 70.13 |
| | Total Profit before Tax & Exceptional items | 2.45 | 19.12 | 39.97 | 100.16 |
| 3 | Capital Employed (Segment Assets - Segment Liabilities) | | | | |
| a | Healthcare | 11.12 | 8.23 | 7.87 | 8.23 |
| b | Fine Chemicals | 93.42 | 28.95 | 71.73 | 28.95 |
| c | Leasehold Land | 1.85 | 2.08 | 2.78 | 2.08 |
| d | Others | 272.78 | 287.74 | 172.84 | 287.74 |
| | Total: | 379.17 | 326.99 | 255.22 | 326.99 |
| 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 September 10th, 2020 Mumbai 10-Sep-20 | | | | | |
| By order of the Board MSR Ayyangar Managing Director | | | | | |



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V. Sankar Aiyar & Co.
CHARTERED ACCOUNTANTS
2-C, Court Chambers
35, New Marine Lines
Mumbai – 400 020

Independent Auditor's Review Report on Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015


TO THE BOARD OF DIRECTORS OF

Emmessar Nutrition & Biotech Limited

1. We have reviewed the accompanying statement of unaudited financial results of Emmessar Biotech & Nutrition Limited ("the Company") for the quarter ended June 30, 2020.
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 the 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 these financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides 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 unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For V. Sankar Aiyar & Co.,
Chartered Accountants
(FRN. 109208W)

Place: Mumbai
Date: September 10, 2020


V Mohan
Partner
(Membership No. 017748)
UDIN: 20017748AAAAABE1719