



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: www.ebnl.org

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

EBN/2019/S-2499

November 1, 2019

Dept. of Corporate Services
The Stock Exchange, Mumbai
1st floor, New Trading Ring, Rotunda Bldg
Phiroze Jeejeebhoy Towers, Dalal Street
Fort, Mumbai – 400 001.
Fax No. 22723121 Email ID: corp.relations@bseindia.com

Dear Sir,

Ref: Company Code No. 524768
Sub: Outcome of the Board Meeting.

Pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015, this is to inform you that the Board of Directors of the Company, at its meeting held today at 12.30 pm, have approved and taken on record the Un-Audited Financial Results of the Company for the quarter / half year ended September 30, 2019. Also taken on record was the Limited Review Report of M/s. V. Sankar Aiyar & Co., Chartered Accountants [Statutory Auditors] on the above Un-Audited Financial Results. The Certificate of CEO and CFO in terms of Regulation 33 of SEBI (LODR) Regulations, 2015 in respect of the above results was placed before the Board of Directors.

We are attaching herewith the following for your records.

1. Un-Audited Financial Results for the quarter / half year ended September 30, 2019.
2. Limited Review dated November 1, 2019.

The above results were reviewed by the audit committee of the Board of Directors. We are filing the results online in CASF and in XBRL format.

This is for your information and record.

Thanking you,

Yours faithfully,
For Emmessar Biotech & Nutrition Ltd



Compliance Officer
Attachment: As above.

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 2019

(Rs. In Lakhs)

Sr. No.	Particulars	Unaudited					Audited
		Quarter Ended			Half Year Ended		Year Ended
		30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019
I	Revenue from Operations	5.71	188.56	5.44	194.27	19.29	62.95
II	Other Income	35.78	35.37	31.53	71.15	62.55	129.99
	Total Income (I + II)	41.49	223.93	36.97	265.42	81.84	192.94
III	Expenses						
	Cost of material consumed	0.68	62.97	1.27	63.65	3.07	36.60
	Purchase of Stock-trade	0.39	12.45	-	12.84	4.50	17.95
	Change in Inventories of Finished goods	2.50	33.83	1.47	36.33	0.07	-42.14
	Employee Benefit Expenses	13.43	13.63	20.25	27.06	30.83	57.55
	Depreciation & Amortisation of Assets	1.45	1.45	2.15	2.90	4.30	7.86
	Other Expenditure	5.91	59.63	7.76	65.54	17.24	57.07
	Total Expenses (IV)	24.36	183.96	32.90	208.32	60.01	134.89
IV	Profit / (loss) from Operations before tax (III - IV)	17.13	39.97	4.07	57.10	21.83	58.05
V	Exceptional items	-	-	-	-	-	28.67
VI	Profit / (loss) before tax	17.13	39.97	4.07	57.10	21.83	29.38
VII	Tax Expenses						
	1. Current Tax (MAT)	-	-	-	-	-	-6.00
	2. Deferred Tax	-	-	-	-	-	1.91
	3. MAT Credit	-	-	-	-	-	28.00
VIII	Net Profit / (loss) after tax (V - VI)	17.13	39.97	4.07	57.10	21.83	53.29
IX	Other Comprehensive Income	-	-	-	-	-	0.96
X	Total comprehensive income and Other Comprehensive	17.13	39.97	4.07	57.10	21.83	52.33
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	0.34	0.80	0.08	1.14	0.44	1.05
	Diluted	0.34	0.80	0.08	1.14	0.44	1.05

Notes:

- The above results were taken on record by the Board of Directors and the Audit Committee at their meeting held on 1st Nov 2019 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 three segments ie. Healthcare, Fine chemicals and rent on leasehold land, during this quarter.
- Deferred tax & provision for taxation will be calculated annually.
- 1 Investor Compliant was received and was disposed for the quarter ended 30th Sept 2019.

 Mumbai
1st Nov 2019


 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 Sept 2019							
Sr. No	Particulars	Unaudited					Audited
		Quarter Ended			Half Year Ended		Year Ended
		30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019
1	Segment Revenue						
a	Healthcare	3.60	41.96	5.44	45.56	19.29	51.4
b	Fine Chemicals	2.11	146.60	-	148.71	-	11.55
c	Rent on leasehold land	33.78	33.78	30.71	67.56	61.42	125.92
d	Others	2.00	1.59	0.82	3.59	1.13	4.08
	Total:	41.49	223.93	36.97	265.42	81.84	192.95
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net Sales / Income from Operations	41.49	223.93	36.97	265.42	81.84	192.95
2	Segment Results (Profit / Loss) before tax						
a	Healthcare	2.00	26.72	2.36	28.72	10.83	29.21
b	Fine Chemicals	0.03	7.38	-	7.41	-	0.32
c	Rent on leasehold land	33.55	33.55	30.29	67.10	60.77	125.92
d	Others	2.00	1.59	0.82	3.59	1.13	4.08
	Total:	37.58	69.24	33.47	106.82	72.73	159.53
	Less:						
	Interest	-	-	-	-	-	-
	Other Unallocable Expenditure (net off)	20.45	29.27	29.40	49.72	50.90	101.48
	Total Profit before Tax	17.13	39.97	4.07	57.10	21.83	58.05
3	Capital Employed						
	(Segment Assets - Segment Liabilities)						
a	Healthcare	7.30	7.87	11.32	7.30	11.32	7.97
b	Fine Chemicals	9.55	71.73	69.07	9.55	69.07	71.51
c	Rent on leasehold land	2.55	2.78	2.36	2.55	2.36	3.01
d	Others	192.49	172.84	237.56	192.49	237.56	179.41
	Total:	211.89	255.22	320.31	211.89	320.31	261.90

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 1st November, 2019.

Mumbai
1st Nov 2019


By order of the Board
MSR Ayyangar
Managing Director



EMMESSAR BIOTECH & NUTRITION LTD			
Statements of Assets & Liabilities			
(Rs. In Lakhs)			
	Particulars	As at 30.09.2019	As at 31.03.2019
A	ASSETS		
1	Non-current Assets		
	(a) Property, Plant & Equipment	131.92	134.30
	(b) Investment Property	63.97	64.43
	Financial Assets		
	a) Loans	5.59	3.06
	(b) Deferred Tax Assets (net)	48.02	76.03
	(c) Other non current assets	0.14	-
	Total non-current assets	249.64	277.82
2	Current Assets		
	(a) Current Investments	0.71	0.69
	(b) Inventories	28.57	72.81
	(c) Trade Receivables	3.57	3.83
	(d) Cash & Cash equivalents	0.00	7.77
	(e) Bank balance other than cash & Cash Equi	184.41	63.67
	(f) Loans	8.40	0.51
	(g) Income tax assets (net)	41.76	12.89
	(h) Other current assets	6.30	76.47
	Total current assets	273.73	238.64
	TOTAL ASSETS	523.36	516.46
B	EQUITY AND LIABILITIES		
1	Equity Share Capital		
	(a) Share Capital	499.61	499.61
	(b) Other Equity	(91.69)	(148.79)
	Total Equity	407.92	350.82
	LIABILITIES		
2	Non-current Liabilities		
	(a) Other long term liabilities	61.42	61.42
	(b) Long term provisions	17.05	14.29
	Total non-current liabilities	78.47	75.71
3	Current Liabilities		
	(a) Trade payables	15.31	7.17
	(b) Other financial Liabilities	11.42	57.52
	(c) Other current liabilities	1.30	18.42
	(d) Short-term provisions	8.94	6.82
	Total current liabilities	36.97	89.93
	TOTAL EQUITY AND LIABILITIES	523.36	516.46

[Signature]

EMMESSAR BIOTECH & NUTRITION LTD
MUMBAI

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E-mail : mumbai@vsa.co.in
Website : www.vsa.co.in

V. Sankar Aiyar & Co.

CHARTERED ACCOUNTANTS
2-C, Court Chambers
35, New Marine Lines
Mumbai - 400 020

**LIMITED REVIEW REPORT ON THE UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2019.**

The Board of Directors
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 half year ended 30th September, 2019 (the Statement) being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Circular No. CIT/CFD/FAC/62/2016 dated 5th July 2016. This Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.
2. We conducted our review in accordance with the Standard on Review Engagement (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 provide less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.
3. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Agreement and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Mumbai
Date: November 1st, 2019

For V. Sankar Aiyar & Co.
Chartered Accountants
Firm Regn. No.109208W

V. Mohan
(V. Mohan)
Partner
Membership No.17748
UDIN: 19017748AAAADS9338

