



## 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](mailto:enquiries@ebnl.org) Site: <https://www.ebnl.org>

Investors Grievance Email: [investors@ebnl.org](mailto:investors@ebnl.org) CIN No. L24110MH1992PLC065942

EBN/2020/S-LDF39

November 6, 2020

DCS - CRD  
The BSE Ltd  
25<sup>th</sup> floor, Phiroze Jeebhoy 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 September 30, 2020. The Board has also appointed Mr. Anantharama Sethumani Subramanian [DIN No. 00004479], as Additional Independent Director, on the Board of Directors w.e.f. November 6, 2020.

We are attaching herewith the following for your record.

1. Un-Audited Financial Results along with the Segment Wise Revenue Results, Statement of Assets & Liabilities and Un-Audited Cash Flow Statement.
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 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 2020							
(Rs. In Lakhs)							
Sr. No.	Particulars	Unaudited					Audited
		Quarter Ended			Half Year Ended		Year Ended
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
I	Revenue from Operations	107.09	29.21	5.71	136.30	194.27	339.59
II	Other Income	36.87	19.33	35.78	56.20	71.15	146.51
	<b>Total Income (I + II)</b>	<b>143.96</b>	<b>48.54</b>	<b>41.49</b>	<b>192.50</b>	<b>265.42</b>	<b>486.10</b>
III	Expenses						
	Cost of material consumed	15.34	2.15	0.68	17.49	63.65	209.76
	Purchase of Stock-trade	-	4.80	0.39	4.80	12.84	14.22
	Change in Inventories of Finished goods	52.07	9.89	2.50	61.96	36.33	-69.90
	Employee Benefit Expenses	14.01	12.38	13.43	26.39	27.06	57.54
	Depreciation & Amortisation of Assets	1.44	1.44	1.45	2.88	2.90	5.78
	Other Expenditure	15.84	15.43	5.91	31.27	65.54	168.55
	<b>Total Expenses (IV)</b>	<b>98.70</b>	<b>46.09</b>	<b>24.36</b>	<b>144.79</b>	<b>208.32</b>	<b>385.94</b>
IV	Profit / (loss) from Operations before tax (III - IV)	45.26	2.45	17.13	47.71	57.10	100.16
V	Exceptional items	-	-	-	-	-	26.40
VI	Profit / (loss) before tax	<b>45.26</b>	<b>2.45</b>	<b>17.13</b>	<b>47.71</b>	<b>57.10</b>	<b>73.76</b>
VII	Tax Expenses						
	1. Current Tax (MAT)	-	-	-	-	-	-16.00
	2. Deferred Tax	-	-	-	-	-	2.05
	3. MAT Credit	-	-	-	-	-	15.66
	4. Excess/short provision of earlier years	-	0.61	-	0.61	-	-0.10
VIII	Net Profit / (loss) after tax (V - VI)	<b>45.26</b>	<b>3.06</b>	<b>17.13</b>	<b>48.32</b>	<b>57.10</b>	<b>75.37</b>
IX	Other Comprehensive Income	-	-	-	-	-	0.05
X	Total comprehensive income and Other Comprehensive	<b>45.26</b>	<b>3.06</b>	<b>17.13</b>	<b>48.32</b>	<b>57.10</b>	<b>75.42</b>
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	0.91	0.06	0.34	0.97	1.14	1.51
	Diluted	0.91	0.06	0.34	0.97	1.14	1.51

Notes:

- The above results were taken on record by the Board of Directors and the Audit Committee at their meeting held on 6th Nov 2020 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.
- The figures for the quarter ended Sept 30, 2020 and the quarter ended Sept 30, 2019 are the balancing figures between unaudited figures in respect of the half year ended Sept 30, 2020 and Sept30, 2019 and the unaudited figures of the quarter ended June 30, 2020 and June 30, 2019 respectively.
- No Investor Compliant was received for the quarter ended 30th Sept 2020

Mumbai  
6th Nov 2020

  
MSR Ayyangar  
Managing Director





<b>EMMESSAR BIOTECH &amp; NUTRITION LIMITED</b> Regd Office: T-3/2, MIDC, Taloja, Raigad District, Maharashtra State CIN: L24110MH1992PLC06594229 <b>Segmentwise Revenue, Results and Capital Employed for the Quarter Ended 30th Sept 2020</b>							
Sr. No	Particulars	Unaudited					Audited
		Quarter Ended			Half Year Ended		Year Ended
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
1	<b>Segment Revenue</b>						
a	Healthcare	16.74	1.59	3.60	18.33	45.56	53.48
b	Fine Chemicals	90.35	27.62	2.11	117.97	148.71	286.11
c	Rent on leasehold land	33.78	16.29	33.78	50.07	67.56	135.13
d	Others	3.09	3.04	2.00	6.13	3.59	11.38
	<b>Total:</b>	<b>143.96</b>	<b>48.54</b>	<b>41.49</b>	<b>192.50</b>	<b>265.42</b>	<b>486.10</b>
	<b>Less: Inter Segment Revenue</b>	-	-	-	-	-	-
	<b>Net Sales / Income from Operations</b>	<b>143.96</b>	<b>48.54</b>	<b>41.49</b>	<b>192.50</b>	<b>265.42</b>	<b>486.10</b>
2	<b>Segment Results (Profit / Loss) before tax</b>						
a	Healthcare	10.40	0.64	2.00	11.04	28.72	34.94
b	Fine Chemicals	20.81	3.85	0.03	24.66	7.41	-11.16
c	Rent on leasehold land	33.55	16.06	33.55	49.61	67.10	135.13
d	Others	3.09	3.04	2.00	6.13	3.59	11.38
	<b>Total:</b>	<b>67.85</b>	<b>23.59</b>	<b>37.58</b>	<b>91.44</b>	<b>106.82</b>	<b>170.29</b>
	<b>Less:</b>						
	Interest	-	-	-	-	-	-
	Other Unallocable Expenditure (net off)	22.59	21.14	20.45	43.73	49.72	70.13
	<b>Total Profit before Tax</b>	<b>45.26</b>	<b>2.45</b>	<b>17.13</b>	<b>47.71</b>	<b>57.10</b>	<b>100.16</b>
3	<b>Capital Employed (Segment Assets - Segment Liabilities)</b>						
a	Healthcare	7.20	11.12	7.30	7.20	7.30	8.23
b	Fine Chemicals	74.56	93.42	9.55	74.56	9.55	28.95
c	Rent on leasehold land	1.62	1.85	2.55	1.62	2.55	2.08
d	Others	341.06	272.78	192.49	341.06	192.49	287.74
	<b>Total:</b>	<b>424.44</b>	<b>379.17</b>	<b>211.89</b>	<b>424.44</b>	<b>211.89</b>	<b>326.99</b>

**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 6th November, 2020.

Mumbai  
6th Nov 2020

By order of the Board  
MSR Ayyangar  
Managing Director



EMMESSAR BIOTECH & NUTRITION LTD			
Statements of Assets & Liabilities			
(Rs. In Lakhs)			
	Particulars	As at 30.09.2020	As at 31.03.2020
A	<b>ASSETS</b>		
1	<b>Non-current Assets</b>		
	(a) Property, Plant & Equipment	125.68	127.91
	(b) Investment Property	63.04	63.50
	<b>Financial Assets</b>		
	a) Loans	-	-
	(b) Deferred Tax Assets (net)	50.13	93.79
	(c) Other non current assets	14.27	1.28
	<b>Total non-current assets</b>	<b>253.12</b>	<b>286.48</b>
2	<b>Current Assets</b>		
	(a) Current Investments	0.75	0.73
	(b) Inventories	51.91	114.91
	(c) Trade Receivables	2.46	2.64
	(d) Cash & Cash equivalents	67.84	5.04
	(e) Bank balance other than cash & Cash Equi	183.18	183.08
	(f) Loans	0.43	0.19
	(g) Income tax assets (net)	3.53	5.47
	(h) Other current assets	5.05	9.14
	(i) Other Financial assets	43.66	5.46
	<b>Total current assets</b>	<b>358.81</b>	<b>326.66</b>
	<b>TOTAL ASSETS</b>	<b>611.93</b>	<b>613.14</b>
B	<b>EQUITY AND LIABILITIES</b>		
1	<b>Equity Share Capital</b>		
	(a) Share Capital	499.61	499.61
	(b) Other Equity	(25.05)	(73.37)
	<b>Total Equity</b>	<b>474.56</b>	<b>426.24</b>
	<b>LIABILITIES</b>		
2	<b>Non-current Liabilities</b>		
	(a) Other long term liabilities	61.42	61.42
	(b) Long term provisions	24.40	15.75
	<b>Total non-current liabilities</b>	<b>85.82</b>	<b>77.17</b>
3	<b>Current Liabilities</b>		
	(a) Trade payables	27.38	80.38
	(b) Other financial Liabilities	13.80	20.15
	(c) Other current liabilities	1.49	1.64
	(d) Short-term provisions	8.88	7.56
	<b>Total current liabilities</b>	<b>51.55</b>	<b>109.73</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>611.93</b>	<b>613.14</b>

*Hmm*





**EMMESSAR BIOTECH & NUTRITION LTD**

**Unaudited Cash Flow Statement for the half year ended 30th Sept 2020**

**Rs. In Lacs**

		<b>For the Half year ended 30-09-20</b>	<b>For the year ended 31-03-20</b>
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net Profit before Tax and Extraordinary Items	47.71	100.16
	Add/(-)Less: Depreciation	2.88	5.77
	Interest / Dividend	(6.08)	(10.52)
	Other comprehensive income	0	0.07
	Exceptional Items	0	(26.39)
	<b>Operating Profit / Loss before working Capital changes</b>	<b>44.51</b>	<b>69.09</b>
	<b>Adjustment for (Increase) / Decrease in operating Assets</b>		
	Inventories	63.00	(42.09)
	Trade Receivables	0.18	1.17
	Non current loans and Income Tax Assets	1.94	(17.54)
	Other Financial Assets	(12.99)	(3.89)
	Current Assets - Loans and other assets	3.85	75.06
	<b>Adjustment for Increase / (Decrease) in operating Liabilities</b>		
	Non current provisions	8.65	1.45
	Trade Payables	(53.00)	22.86
	Borrowings and Other Financial Liabilities	6.35	(4.19)
	Other Current Liabilities	0.64	0.39
	Current Provisions	0.00	0.73
	<b>Cash generated before tax payments</b>	<b>63.12</b>	<b>103.04</b>
	Less: Income tax paid	0.00	0.00
	<b>Cash generated from operations</b>	<b>63.12</b>	<b>103.04</b>
<b>B</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Purchase of Fixed Assets	(0.13)	(0.05)
	Investments in Mutual Funds	0.00	(0.03)
	Interest / Dividend Received	0.02	13.71
	Investments in Fixed Deposits (maturing within 12 months)	(0.21)	(119.40)
	<b>Net Cash inflow/(out flow) in Investing activities</b>	<b>(0.32)</b>	<b>(105.77)</b>
<b>C</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Net Cash used in financing activities		
	<b>Net increase in cash and cash equivalents</b>	<b>62.80</b>	<b>(2.73)</b>
	<b>Cash and cash equivalents as at the beginning of the period</b>	<b>5.04</b>	<b>7.77</b>
	<b>Cash and cash equivalents as at the end of the period</b>	<b>67.84</b>	<b>5.04</b>

Mumbai  
6th Nov 2020

*MSR*  
**MSR Ayyangar**  
**Managing Director**  
**DIN: 00090266**



Tel : 2200 4465, 2206 7440  
Fax : 91-22- 2200 0649  
E-mail : [Mumbai@vsa.co.in](mailto:Mumbai@vsa.co.in)  
Website : [www.vsa.co.in](http://www.vsa.co.in)

**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 half year ended September 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)**



**V Mohan**  
**Partner**  
**(Membership No. 017748)**  
**UDIN: 20017748AAAABZ1799**

Place: Mumbai  
Date: November 6, 2020