



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-2449

February 5, 2019

Mr. S. Subramanian, DCS - CRD
The Stock Exchange, Mumbai
Phiroze Jeejeebhoy Towers, 2nd floor
Dalal Street, Fort, Mumbai – 400 001,

Dear Sir,

Sub: Filing of the advertisement copies of the Unaudited Financial Results.

Ref: Company Code No. 524768

Pursuant to Regulation 47 of the SEBI [LODR] Regulations 2015, please find attached the copies of newspaper publication of Unaudited Financial Results for the quarter / Nine months ended December 31, 2018, published in Free Press Journal and Nav Shakti on Tuesday, February 5, 2019.

You are kindly requested to take the above on your records.

Thanking you,

Yours faithfully,
For Emmessar Biotech & Nutrition Ltd



Compliance Officer
Encl: As above



Emmessar Biotech & Nutrition Ltd.

Registered Office: Plot No.T-3/2, MIDC, Taloja, Raigad Dist., Maharashtra - 410 208.
CIN: L24110MH1992PLC06594229

UNAUDITED FINANCIAL RESULTS AS ON 31st DECEMBER 2018

(₹ in lakhs)

Particulars	Unaudited					Audited year ended
	Quarter Ended			9 months period Ended		
	31.12.2018	30.09.2018	31.12.2017	31.12.2018	31.12.2017	31.03.2018
I) Revenue from Operations	28.38	5.44	12.76	47.68	121.50	131.50
II) Other Income	31.58	31.53	31.68	94.13	94.06	126.55
III) Total Income (I + II)	59.96	36.97	44.44	141.81	215.56	258.05
IV) Expenses						
Cost of material consumed	0.81	1.27	0.50	3.89	39.25	40.63
Excise duty on sale of goods	-	-	-	-	-	6.20
Purchase of Stock-trade	6.15	-	2.89	10.65	10.28	10.28
Change in Inventories of Finished goods	3.85	1.47	1.87	3.92	12.33	11.69
Employee Benefit Expenses	16.14	20.25	12.42	46.97	31.30	40.76
Depreciation & Amortisation of Assets	2.15	2.15	1.84	6.46	2.42	5.06
Other Expenditure	13.35	7.76	5.55	30.58	53.13	63.83
Total Expenses (IV)	42.45	32.90	25.07	102.47	148.71	178.45
V) Profit / (loss) from Operations before tax (III - IV)	17.51	4.07	19.37	39.34	66.85	79.60
VI) Exceptional Items	-	-	-	-	-	0.06
VII) Profit / (loss) before Tax	-	-	-	-	-	79.54
VIII) Tax Expenses						
1. Current Tax (MAT)	-	-	-	-	-	(22.00)
2. Deferred Tax	-	-	-	-	-	33.75
IX) Net Profit / (loss) after tax (V - VI)	17.51	4.07	19.37	39.34	66.85	91.29
X) Other Comprehensive Income	-	-	-	-	-	1.81
XI) Total comprehensive income and Other Comprehensive Income	17.51	4.07	19.37	39.34	66.85	89.48
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 Share						
Basic	0.35	0.08	0.39	0.79	1.34	1.79
Diluted	0.35	0.08	0.39	0.79	1.34	1.79

Notes:

- The above financial results have been prepared in accordance with Indian Accounting Standards (IND AS-34 Interim Financial Reporting) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the Companies (Indian Accounting Standards) Amendment Rules, 2016 as amended thereafter.
- The above financial results were taken on record by the Board of Directors and the Audit Committee at their meeting held on 2nd Feb 2019 and have been subjected to Limited Review by the Statutory Auditors.
- The limited review as required under Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 has been completed by the Auditors of the Company.
- The Company operates two segment i.e. Healthcare and rent on leasehold land during this quarter.
- The Government of India has implemented Goods and Services Tax (GST) w.e.f 1st July 2017 which replaces excise duty and various other indirect taxes. As per Ind AS sales for the quarter and nine months ended 31st Dec-2018, quarter ended 30th Sep-2018, quarter ended 30th June 2018, December 2017 and Sept-2017 are reported net of GST. The year ended 31st Mar-2018 and six months ended 30th Sep-2017 includes excise duty upto June 2017.
- Deferred tax & provision for taxation will be calculated annually.
- One Investor Complaint was received and the same was disposed off during the quarter ended 31st Dec 2018

Segmentwise Revenue, Results and Capital Employed for the Quarter Ended 31st Dec 2018

(₹ in lakhs)

Particulars	Unaudited					Audited
	Quarter Ended			9 months period Ended		Year Ended
	31.12.2018	30.09.2018	31.12.2017	31.12.2018	31.12.2017	31.03.2018
1. Segment Revenue						
a. Healthcare	28.38	5.44	12.76	47.68	36.84	40.61
b. Fine Chemicals	-	0.00	-	-	84.65	84.68
c. Rent on leasehold land	30.71	30.71	30.72	92.13	92.13	122.85
d. Others	0.87	0.82	0.96	2.00	1.89	3.70
Total:	59.96	36.97	44.44	141.81	215.51	251.84
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Sales / Income from Operations	59.96	36.97	44.44	141.81	215.51	251.84
2. Segment Results (Profit / Loss) before tax						
a. Healthcare	17.23	2.36	8.00	28.08	12.32	22.09
b. Fine Chemicals	-	-	-	-	5.49	6.12
c. Rent on leasehold land	30.29	30.29	30.30	90.87	90.87	122.85
d. Others	0.87	0.82	0.96	2.00	1.89	3.70
Total:	48.39	33.47	39.26	120.95	110.57	154.76
Less: Interest	-	-	-	-	-	-
Other Unallocable Expenditure (net off)	30.88	29.40	19.89	81.61	43.73	75.17
Total Profit before Tax	17.51	4.07	19.37	39.34	66.84	79.59
3. Capital Employed (Segment Assets - Segment Liabilities)						
a. Healthcare	6.43	11.32	2.62	6.43	2.62	12.04
b. Fine Chemicals	72.99	69.07	58.74	72.99	58.74	58.74
c. Rent on leasehold land	2.46	3.30	4.56	2.46	4.56	65.37
d. Others	210.48	237.04	186.82	210.48	186.82	203.63
Total:	292.36	320.73	252.74	292.36	252.74	339.78



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Total:	292.36	320.73	252.74	292.36	252.74	339.78

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 2nd February, 2019.

By order of the Board
MSR Ayyangar
Managing Director
DIN: 0090266

Mumbai

मुंबई, माळवार, ५ फेब्रुवारी २०१९