

EMMESSAR BIOTECH & NUTRITION LTD

Regd Office: T-3/2, MIDC, Taloja, Raigad District, Maharashtra State

CIN: L24110MH1992PLC06594229

UNAUDITED FINANCIAL RESULTS AS ON 31st DECEMBER 2019

Rs. In Lakhs)

	Particulars	Unaudited				Audited year ended 31.03.2019
		Quarter Ended			Nine months Ended	
		31.12.2019	30.09.2019	31.12.2018	31.12.2019	31.12.2018
I	Revenue from Operations	59.28	5.71	28.38	253.55	47.68
II	Other Income	38.06	35.78	31.58	109.22	94.13
III	Total Income (I + II)	97.34	41.49	59.96	362.77	141.81
IV	Expenses					
	Cost of material consumed	58.07	0.68	0.81	121.95	3.89
	Purchase of Stock-trade	0.81	0.39	6.15	13.42	10.65
	Change in Inventories of Finished goods	(40.84)	2.50	3.85	(4.52)	3.92
	Employee Benefit Expenses	17.61	13.43	16.14	44.68	46.97
	Depreciation & Amortisation of Assets	1.45	1.45	2.15	4.34	6.46
	Other Expenditure	36.39	5.91	13.35	101.95	30.58
	Total Expenses (IV)	73.49	24.36	42.45	281.82	102.47
V	Profit / (loss) from Operations before tax (III - IV)	23.85	17.13	17.51	80.95	39.34
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00
VII	Profit / (loss) before Tax	23.85	17.13	17.51	80.95	39.34
VIII	Tax Expense	-	-	-	-	-
	1. Current Tax (MAT)	0.00	0.00	0.00	0.00	0.00
	2. Deferred Tax	0.00	0.00	0.00	0.00	0.00
	3. MAT Credit					
IX	Net Profit / (loss) after tax (V - VI)	23.85	17.13	17.51	80.95	39.34
X	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00
XI	Total comprehensive income and Other Comprehensive Income	23.85	17.13	17.51	80.95	39.34
XII	Paid-up Equity Share Capital	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
	Earning per Shares					
	Basic	0.48	0.34	0.35	1.62	0.79
	Diluted	0.48	0.34	0.35	1.62	0.79

Notes:

- The above results were taken on record by the Board of Directors and the Audit Committee at their meeting held on 7th February 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 i.e. Healthcare, Fine Chemicals and Rent on leasehold land during this quarter.
- Deferred tax & provision for taxation will be calculated annually.
- No Investors Complaint received during the quarter ended 31st December 2019

 Mumbai
7th February 2020

 By order of the Board
MSR Ayyangar
Managing Director
DIN: 00090266


EMMESSAR BIOTECH & NUTRITION LIMITED Regd Office: T-3/2, MIDC, Taloja-410208, Raigad District, Maharashtra State CIN: L24110MH1992PLC06594229 Segmentwise Revenue, Results and Capital Employed for the Quarter and Nine Months Ended 31st Dec 2019							
Sr. No	Particulars	Unaudited				Audited	
		Quarter Ended			Nine Months ended		Year Ended
		31.12.2019	30.09.2019	31.12.2018	31.12.2019	31.12.2018	31.03.2019
1	Segment Revenue						
a	Healthcare	5.43	3.60	28.38	50.99	47.68	51.40
b	Fine Chemicals	53.85	2.11	0.00	202.56	0.00	11.55
c	Rent on leasehold land	33.78	33.78	30.71	101.35	92.13	125.92
d	Others	4.28	2.00	0.87	7.87	2.00	4.08
	Total:	97.34	41.49	59.96	362.77	141.81	192.95
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net Sales / Income from Operations	97.34	41.49	59.96	362.77	141.81	192.95
2	Segment Results (Profit / Loss) before tax						
a	Healthcare	3.10	2.00	17.23	33.70	28.08	29.21
b	Fine Chemicals	8.44	0.03	0.00	13.97	0.00	0.32
c	Rent on leasehold land	33.36	33.55	30.29	100.09	90.87	125.92
d	Others	4.28	2.00	0.87	7.87	2.00	4.08
	Total:	49.18	37.58	48.39	155.63	120.95	159.53
	Less:						
	Interest	-	-	-	-	-	-
	Other Unallocable Expenditure (net off)	25.33	20.45	30.88	74.68	81.61	130.15
	Total Profit before Tax	23.85	17.13	17.51	80.95	39.34	29.38
3	Capital Employed						
	(Segment Assets - Segment Liabilities)						
a	Healthcare	6.42	7.30	6.43	6.42	6.43	7.97
b	Fine Chemicals	36.88	9.55	72.99	36.88	72.99	71.51
c	Rent on leasehold land	2.59	2.55	2.46	2.59	2.46	3.01
d	Others	231.32	192.49	210.48	231.32	210.48	179.41
	Total:	277.21	211.89	292.36	277.21	292.36	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 7th February, 2020.

Mumbai
7th February 2020

By order of the Board
MSR Ayyangar
Managing Director
DIN: 00090266



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**LIMITED REVIEW REPORT ON THE UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 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 nine months ended 31st December, 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: February 7th, 2020

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



(V. Mohan)
Partner
Membership No.17748
UDIN: 20017748AAAAAN2473