



EMMESSAR BIOTECH & NUTRITION LIMITED

29, Kamer Building, 4th floor, 38, Cawasji Patel Street, Fort, Mumbai – 400 001
Tel: 022-35661373 / 35664530 Email: enquiries@ebnl.org Website: www.ebnl.org
Investors Grievance Email: investors@ebnl.org CIN No. L24110MH1992PLC065942

EBN/2024/S-034

January 11, 2024

The Manager
The Department of Corporate Service
BSE Limited
Floor 25, Phiroze Jeejebhoy Towers
Dalal Street, Fort, Mumbai – 400 001.

Dear Sir / Madam,

Sub: Intimation and enclosure of Non-Applicability Certificate of Regulation 17 to 27 of SEBI [LODR] Regulations, 2015.

Ref: Scrip Code No. 524768

We are submitting herewith following documents in lieu of Corporate Governance: -.

1. Intimation about Non-Applicability of Regulation 17 to 27 of SEBI [LODR] Regulations, 2015.
2. Non-Applicability Certificate dated January 10, 2024, issued by the Statutory Auditors of the Company, M/s. V. Nagarajan & Co., Chartered Accounts, stating about Company's Paid Up Share Capital and the Net Worth.

Kindly take note of the same in your records.

Thanking you,

Yours faithfully,

For Emmessar Biotech & Nutrition Limited



Priyanka O. Sharma
Company Secretary & Compliance Officer
ICSI Membership No.: A52518
Encl: As above.



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EBN/2024/S-034A

January 11, 2024

The Manager
The Department of Corporate Service
BSE Limited
Floor 25, Phiroze Jeejebhoy Towers
Dalal Street, Fort, Mumbai – 400 001.

Dear Sir / Madam,

Sub: Intimation and enclosure of Non-Applicability Certificate of Regulation 17 to 27 of SEBI [LODR] Regulations, 2015.

Ref: Scrip Code No. 524768

We would like to inform you that since the Paid-Up share capital of the Company is Rs. 4,99,61,000/- [Rupees: Four Crores Ninety-Nine Lakhs Sixty-One Thousand Only] and the Net Worth of the Company is Rs. 6,66,45,863/- [Rupees: Six Crores Sixty Six Lakhs Forty-Five Thousand Eight Hundred Sixty Three Only] as on March 31, 2023, the Regulation 17 to 27 of SEBI [LODR] Regulations, 2015, are not applicable to the Company, pursuant to Regulation 15(2) of SEBI [LODR] Regulations, 2015, for the Third quarter ended December 31, 2023.

Pursuant to the above, the Company is not required to furnish quarterly compliance report on Corporate Governance, as required under Regulation 27(2) of SEBI [LODR] Regulations, 2015.

We are enclosing herewith a Non-Applicability Certificate dated January 10, 2024, issued by the Statutory Auditors of the Company, M/s. V. Nagarajan & Co., Chartered Accounts, regarding Company's Paid-Up Share Capital and the Net Worth of the Company.

You are kindly requested to take this on record.

Thanking you,
Yours faithfully,

For Emmessar Biotech & Nutrition Limited




Priyanka O. Sharma
Company Secretary & Compliance Officer
ICSI Membership No.: A52518

Encl: As above.

Regd. Office & Factory: Plot No. T-3/2, MIDC Area, Taloja – 410208. Dist. Raigad. Maharashtra.
Email: enquiries@ebnl.org Website: www.ebnl.org

Letter of Verification

The Board of Directors
Emmessar Biotech & Nutrition Limited
29, Kamer Building, 4th floor,
38, Cawasji Patel Street, Fort, Mumbai-400 001

Independent Auditor's Letter of verification

1. This letter of verification is issued in accordance with request from Emmessar Biotech & Nutrition Limited, (hereinafter referred to as the "Company") having its registered office at 29, Kamer Building, 4th floor, 38, Cawasji Patel Street, Fort, Mumbai-400 001.
2. We have been requested by the company to issue "Net-Worth Certificate and paid-up share capital for non-applicability of regulation 17 to 27 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015" as on 31st March 2023 for the purpose of submission with Bombay Stock Exchange Limited, Floor 25, Phiroze Jeejebhoy Towers, Dalal Street, Fort, Mumbai, 400 001.

Managements' Responsibility.

3. The accompanying Statement, including the creation and maintenance of all accounting and other records supporting its contents, is solely the responsibility of the Management of the Company. The Company's Management is responsible for the designing, implementing and maintaining internal control relevant to the preparation and presentation of the Statement, and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

Practitioner's Responsibility.

4. Pursuant to the requirements in the paragraph 2 above, it is our responsibility to provide a reasonable assurance whether:
 - i) The amount of paid-up share capital for the year ended 2023 have been accurately extracted from the audited financial statements.
 - ii) the amounts in the Statement that form part of the Net Worth computation have been accurately extracted from the audited financial statements for the year ended 2023 and the computation of net worth is arithmetically correct;
5. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement; and consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. The procedures selected depend on the auditor's judgment, including the assessment of the areas where a material misstatement of the subject matter information is likely to arise.

6. We conducted our examination on test check basis in accordance with the Guidance Note on Reports or Letter of verifications for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.
7. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

Opinion

8. With respect to point no. 5, we found the amounts paid up share capital and net-worth as stated in Annexure 1 to be in agreement with the audited financial statements as provided by the company. Paid-up share capital and Net worth of the company are attached in Annexure -1.
9. Because the above procedures do not constitute either an audit or a review made in accordance with the generally accepted auditing standards in India, we do not accept any assurance on the Paid-up share capital and Net-worth of the company.

Restriction on Use.

10. This letter of verification issued on the specific request of the company and is not intended for general circulation or publication or is not to be produced or used for any other purpose without our prior written consent other than for the purpose of submitting with Bombay Stock Exchange Limited, Floor 25, Phiroze Jeejebhoy Towers, Dalal Street, Fort, Mumbai, 400 001.
11. The verification contained in this Letter of verification is based upon information, including documents and records provided by personnel of the Company. We disclaim any liability which arises because of any incorrect or inaccurate information provided to us.

**For V Nagarajan & Co.,
Chartered Accountants
FRN. 004879N**

PRADEEP
KUMAR Digitally signed by
PRADEEP KUMAR
Date: 2024.01.10
15:06:15 +05'30'

**Place: Noida
Date: 10th January 2024
UDIN: 24514068BKCATG8711**

**Pradeep Kumar
Partner
Membership No. 514068**

Statement of Paid Up Share Capital and Net worth as at March 31, 2023

Sl. No.	Particulars	Amount (Rs.)
1	Paid up share capital represented by Equity share capital	4,99,61,000
2	Net-worth of the company	6,66,45,863

Notes: -

- (a) This Statement has been prepared for its onward submission to Bombay Stock Exchange Limited, Floor 25, Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai, 400 001.
- (b) As per sub-section 57 of section 2 of the Companies Act, 2013,
Net worth means the aggregate value of the paid-up share capital and all reserves created out of the profits, securities premium account and debit or credit balance of profit and loss account, after deducting the aggregate value of the accumulated losses, deferred expenditure and miscellaneous expenditure not written off, as per the audited balance sheet, but does not include reserves created out of revaluation of assets, write-back of depreciation and amalgamation.
- (c) The amount of paid-up share capital represented by equity share capital as at March 31, 2023 have been extracted from audited financial statements [Refer Note 2.14, Share Capital].
- (d) The aforesaid financial statements as on March 31, 2023 were audited by V. Sankar Aiyar & Co, Chartered Accountants (FRN: 109208W), who vide their reports dated May 20th, 2023 respectively have issued an unmodified opinion.

For V Nagarajan & Co.,
Chartered Accountants
FRN. 004879N

Digitally signed by
PRADEEP KUMAR
Date: 2024.01.10
15:06:40 +05'30'

Place: Noida
Date: 10th January 2024
UDIN: 24514068BKCATG8711

Pradeep Kumar
Partner
Membership No. 514068