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EMMESSAR BIOTECH & NUTRITION LTD						
Regd Office: T-3/2, MIDC, Taloja, Raigad District, Maharashtra State						
CIN: L24110MH1992PLC06594229						
UNAUDITED FINANCIAL RESULTS AS ON 31st DECEMBER 2018						Rs. 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	121.5	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		-				6.2
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 Expense	-	-	-	-	-	
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 Shares						
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 ie. 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 Compliant was received and the same was disposed off during the quarter ended 31st Dec 2018

Mumbai
2nd February 2019

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



12:30pm - 3:15pm

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 31st Dec 2018							
Sr. No	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

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.

Mumbai
2nd February 2019

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



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V. Sankar Aiyar & Co.
CHARTERED ACCOUNTANTS
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35, New Marine Lines
Mumbai - 400 020

**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2018**

The Board of Directors
Emmessar Biotech & Nutrition Limited
Mumbai

1. We have reviewed the unaudited financial results of Emmessar Biotech & Nutrition Limited (the 'Company') for the quarter and nine months ended 31st December 2018 (the 'Financial Results'), which are included in the accompanying "Statement of Unaudited Financial Results" for the quarter and nine months ended 31st December 2018 (the 'Statement'). The Statement has been prepared by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, as modified by Circular No. CIR/CFD / FAC/62/2016 dated 5th July 2016, which has been initialled by us for identification purposes.
2. This Statement which is the responsibility of the Company's management has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (Ind AS) 34 " Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with the relevant Rules issued thereunder and other Accounting Principles generally accepted in India and has been approved by the Board of Directors at their meeting held on 2nd February 2019. Our responsibility is to issue a report on the Statement based on our review.
3. 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 Statement is 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 Statement has not been prepared in all material respects in accordance with the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5th July 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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



(V. Mohan)
Partner

Membership No. 17748

Place: Mumbai
Date: 2nd February 2019.