



EMMESSAR BIOTECH & NUTRITION LTD

29, Kamer Building, 4th floor, 38, Cawasji Patel Street, Fort, Mumbai – 400 001
Tel: 022-66356209/10/11 Fax: 022-66370190 Email: enquiries@ebnl.org Site: www.ebnl.org
Investors Grievance Email: investors@ebnl.org CIN No. L24110MH1992PLC065942

EBN/2018/S-2396

February 8, 2018

Dept. of Corporate Services
The Stock Exchange, Mumbai
1st floor, New Trading Ring, Rotunda Bldg
Phiroze Jeebhoy Towers, Dalal Street
Fort, Mumbai – 400 001.
Fax No. 22723121 Email ID: corp.relations@bseindia.com

Dear Sir,

Ref: Company Code No. 524768
Sub: Outcome of the Board Meeting.

Pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015, this is to inform you that the Board of Directors of the Company, at its meeting held today at 2 pm, have approved and taken on record the Un-Audited Financial Results of the Company for the quarter ended December 31, 2017.

We are attaching herewith the following for your records.

1. Un-Audited Financial Results for the quarter ended December 31, 2017.
2. Limited Review dated February 8, 2017.

The above results were reviewed by the audit committee of the Board of Directors. We are filing the results online in CASF and XBRL format. This is for your information and record.

Thanking you,

Yours faithfully,
For Emmessar Biotech & Nutrition Ltd



Compliance Officer
Attachment: As above.

CASF
Uploaded Ref. No.
263677
8/2/18
@ 4.15 pm.

EMMESSAR BIOTECH & NUTRITION LTD
UNAUDITED FINANCIAL RESULTS AS ON 31st DECEMBER 2017

Rs. In Lakhs)

Particulars	Unaudited					Audited year ended
	Quarter Ended			9 months period Ended		
	31.12.2017	30.09.2017	31.12.2016	31.12.2017	31.12.2016	31.03.2017
I Revenue from Operations	12.76	53.58	79.21	121.50	190.81	263.30
II Other Income	31.68	31.02	32.01	94.06	64.79	97.53
III Total Income (I + II)	44.44	84.60	111.22	215.56	255.60	360.83
IV Expenses						
Cost of material consumed	0.50	0.89	1.12	39.25	64.58	77.81
Purchase of Stock-trade	2.89	-	6.61	10.28	12.82	18.74
Change in Inventories of Finished goods	1.87	47.32	45.26	12.33	(25.79)	(0.71)
Employee Benefit Expenses	12.42	9.45	11.14	31.30	28.85	38.96
Depreciation & Amortisation of Assets	1.84	0.29	0.27	2.42	0.80	1.15
Other Expenditure	5.55	0.63	4.86	53.13	87.96	106.78
Total Expenses (IV)	25.07	58.58	69.26	148.71	169.22	242.73
V Profit / (loss) from Operations before tax (III - IV)	19.37	26.02	41.96	66.85	86.38	118.10
VI Tax Expense (Deferred Tax)	-	-	-	-	-	0.06
VII Net Profit / (loss) after tax (V - VI)	19.37	26.02	41.96	66.85	86.38	118.04
VIII Other Comprehensive Income	-	-	-	-	-	-
IX Total comprehensive income and Other Comprehensive Income	19.37	26.02	41.96	66.85	86.38	118.04
X 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	0.39	0.52	0.84	1.34	1.73	2.36
Diluted	0.39	0.52	0.84	1.34	1.73	2.36

- The above results were taken on record by the Board of Directors and the Audit Committee at their 8th February 2018
- The financial results have been prepared in accordance with the principles and procedures of Indian Accounting Standards (Ind As) as notified under Companies (Indian Accounting Standards) Rules 2015 as specified in Sec 133 of Companies Act, 2013
- The Company operates only one segment during the quarter ie. Healthcare products
- Deferred tax & provision for taxation are calculated on annual basis.
- The Statutory auditors of the company have carried out Limited Review of the above results. The Ind As complaint corresponding figures for the quarter ended December 31, 2017 has not been subjected to review or audit. However, the Company's management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of its affairs
- The Company has adopted the Ind As from April 2017 and accordingly, these financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind As 34 Interim financial Reporting prescribed under section 133 of the Companies Act 2013, read with relevant rules issued thereunder. The date of transition to Ind As in April 2016. The impact read with relevant rules issued thereunder. The impact of transition has been accounted in the opening reserves and the comparative period results have been restated accordingly results have been restated accordingly
- Reconciliation between financial results previously (referred to as previous Accounting Standards) and the Ind As for the quarter ended 31st Dec 2017 is NIL
- Five Investors Compliant received and disposed off all for the quarter ended 31st December 2017

Mumbai
8th February, 2018

By order of the Board
MSR Ayyangar
Managing Director



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Website : www.vsa.co.in

V. Sankar Aiyar & Co.

CHARTERED ACCOUNTANTS
2-C, Court Chambers
35, New Marine Lines
Mumbai - 400 020

**LIMITED REVIEW REPORT ON THE UNAUDITED FINANCIAL RESULTS
FOR THE NINE MONTH ENDED 31ST DECEMBER 2017.**

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 nine month ended 31st December, 2017 (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 8, 2018

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



(V. Mohan)
Partner
Membership No.17748