

EMMESSAR BIOTECH & NUTRITION LIMITED

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

CIN: L24110MH1992PLC06594229

UNAUDITED FINANCIAL RESULTS AS ON 31st DECEMBER 2020

Rs. In Lacs)

Particulars	Unaudited					Audited year ended
	Quarter Ended			Nine months Ended		
	31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
I Revenue from Operations	110.70	107.09	59.28	247.00	253.55	339.59
II Other Income	54.08	36.87	38.06	110.28	109.22	146.51
III Total Income (I + II)	164.78	143.96	97.34	357.28	362.77	486.10
IV Expenses						
Cost of material consumed	67.61	15.34	58.07	85.10	121.95	209.76
Purchase of Stock-trade	-	-	0.81	4.80	13.42	14.22
Change in Inventories of Finished goods	(23.75)	52.07	(40.84)	38.20	(4.52)	-69.90
Employee Benefit Expenses	19.74	14.01	17.61	46.14	44.68	57.54
Depreciation & Amortisation of Assets	1.44	1.44	1.45	4.31	4.34	5.78
Other Expenditure	54.61	15.84	36.39	85.88	101.95	168.55
Total Expenses (IV)	119.65	98.70	73.49	264.43	281.82	385.94
V Profit / (loss) from Operations before tax (III - IV)	45.13	45.26	23.85	92.85	80.95	100.16
VI Exceptional Items	-	-	-	-	-	26.40
VII Profit / (loss) before Tax	45.13	45.26	23.85	92.85	80.95	73.76
VIII Tax Expense	-	-	-	-	-	-
1. Current Tax (MAT)						-16.00
2. Deferred Tax						2.05
3. MAT Credit						15.66
4. Excess / (short) provision of earlier years	0.07			(0.53)		-0.10
IX Net Profit / (loss) after tax (V - VIII)	45.06	45.26	23.85	93.38	80.95	75.37
X Other Comprehensive Income	-	-	-	-	-	0.05
XI Total comprehensive income and Other Comprehensive Income	45.06	45.26	23.85	93.38	80.95	75.42
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	0.90	0.91	0.48	1.87	1.62	1.51
Diluted	0.90	0.91	0.48	1.87	1.62	1.51

Notes:

- The above results were taken on record by the Board of Directors and the Audit Committee at their meeting held on 6th February 2021 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.
- Other income includes Rent for the period 01.04.2020 to 17.05.2020 which is now received during the quarter.
- Deferred tax & provision for taxation will be calculated annually.
- The existing arrangement of contract manufacturing of Fine Chemicals will lapse on 31.03.2021 and the same is not getting renewed w.e.f. 01.04.2021. Consequently, the entire turnover / profit of the Fine Chemical Division will be affected in the next Financial Year.
- No Investors Compliant received during the quarter ended 31st December 2020

Mumbai
6th February 2021

For Emmessar Biotech & Nutrition Limited

MSR Ayyangar
Managing Director
DIN: 00090266



EMMESSAR BIOTECH & NUTRITION LIMITED							
Regd Office: T-3/2, MIDC, Talaja, Raigad District, Maharashtra State							
CIN: L24110MH1992PLC06594229							
Segmentwise Revenue, Results and Capital Employed for the Quarter and Nine Months Ended 31st Dec 2020 (Rs. in Lacs)							
Sr. No	Particulars	Unaudited					Audited
		Quarter Ended			Nine Months ended		Year Ended
		31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
1	Segment Revenue						
a	Healthcare	2.80	16.74	5.43	21.13	50.99	53.48
b	Fine Chemicals	107.90	90.35	53.85	225.87	202.56	286.11
c	Rent on leasehold land	51.27	33.78	33.78	101.34	101.35	135.13
d	Others	2.81	3.09	4.28	8.94	7.87	11.38
	Total:	164.78	143.96	97.34	357.28	362.77	486.10
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net Sales / Income from Operations	164.78	143.96	97.34	357.28	362.77	486.10
2	Segment Results (Profit / Loss) before tax						
a	Healthcare	0.74	10.40	3.10	11.82	33.70	34.94
b	Fine Chemicals	19.27	20.81	8.44	43.92	13.97	-11.16
c	Rent on leasehold land	50.85	33.55	33.36	100.08	100.09	135.13
d	Others	2.81	3.09	4.28	8.94	7.87	11.38
	Total:	73.67	67.85	49.18	164.76	155.63	170.29
	Less:						
	Interest	-	-	-	-	-	-
	Other Unallocable Expenditure (net off)	28.54	22.59	25.33	71.91	74.68	70.13
	Total Profit before Tax	45.13	45.26	23.85	92.85	80.95	100.16
3	Capital Employed (Segment Assets - Segment Liabilities)						
a	Healthcare	8.13	7.20	6.42	8.13	6.42	8.23
b	Fine Chemicals	71.17	74.56	36.88	71.17	36.88	28.95
c	Rent on leasehold land	1.39	1.62	2.59	1.39	2.59	2.08
d	Others	389.23	341.06	231.32	389.23	231.32	287.74
	Total:	469.92	424.44	277.21	469.92	277.21	326.99

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 6th February, 2021.

Mumbai
6th February 2021

For Emmessar Biotech & Nutrition Limited

MSR Ayyangar
Managing Director
DIN: 00090266



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V. Sankar Aiyar & Co.
CHARTERED ACCOUNTANTS
2-C, Court Chambers
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Mumbai – 400 020

Independent Auditor's Review Report on Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO THE BOARD OF DIRECTORS OF

Emmessar Nutrition & Biotech 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 December 31, 2020.
2. This statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 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 accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For V. Sankar Aiyar & Co.,
Chartered Accountants
(FRN. 109208W)**

Place: Mumbai
Date: February 6, 2021


**V Mohan
Partner
(Membership No. 017748)
UDIN: 21017748AAAAAP9607**