



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/2022/S-LDF117

February 11, 2022

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

Dear Sir / Madam,

Sub: Outcome of the Board Meeting.

Ref: Scrip Code No. 524768

With reference to the above subject, we wish to inform you that the Board of Directors at their meeting held today, has approved and took on record the Un-Audited Financial Results of the Company for the third quarter / nine months ended December 31, 2021.

Please find enclosed a copy of the said Un-Audited Financial Results along with the Limited Review Report for the third quarter / nine months ended December 31, 2021. The results will also be filed in XBRL format.

The Board meeting commenced at 02.30 pm and concluded at 3:30 pm.

You are kindly requested to take same on record.

Thanking you,

Yours faithfully,

For Emmessar Biotech & Nutrition Limited

Jeyavel B. Nadar
Executive Director
DIN No.: 08163899

Encl: Financial Results & Limited Review



*XBRL
Successful
11/2/2022
@ 4:44 PM*

*CASE
Corp. Announcement
Outcome of BM
Ref No: 3718946
Dt: 11/02/2022
@ : 4:00 PM*

EMMESSAR BIOTECH & NUTRITION LIMITED

Regd Office: T-3/2, MIDC, Talaja-410208, Raigad District, Maharashtra State

CIN: L24110MH1992PLC06594229

UNAUDITED FINANCIAL RESULTS AS ON 31st DECEMBER 2021

Rs. In Lacs)

Particulars	Unaudited					Audited year ended
	Quarter Ended			Nine months Ended		
	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
I Revenue from Operations	15.95	3.58	110.70	21.85	247.00	699.08
II Other Income	40.75	42.71	54.08	121.27	110.28	146.56
III Total Income (I + II)	56.70	46.29	164.78	143.12	357.28	845.64
IV Expenses						
Cost of material consumed	1.36	0.69	67.61	2.07	85.10	251.97
Purchase of Stock-trade	9.72	0.00	0.00	9.72	4.80	12.14
Change in Inventories of Finished goods	(6.16)	0.22	(23.75)	(5.09)	38.20	89.12
Employee Benefit Expenses	23.65	17.66	19.74	59.26	46.14	63.84
Depreciation & Amortisation of Assets	2.31	1.85	1.44	5.55	4.31	5.77
Other Expenditure	8.90	7.52	54.61	27.54	85.88	197.35
Total Expenses (IV)	39.78	27.94	119.65	99.05	264.43	620.19
V Profit / (loss) from Operations before tax (III - IV)	16.92	18.35	45.13	44.07	92.85	225.45
VI Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII Profit / (loss) before Tax	16.92	18.35	45.13	44.07	92.85	225.45
VIII Tax Expense	-	-	-	-	-	-
1. Current Tax (MAT)	0.00	0.00	0.00	0.00	0.00	-47.00
2. Deferred Tax	0.00	0.00	0.00	0.00	0.00	-44.76
3. MAT Credit	0.00	0.00	0.00	0.00	0.00	6.25
4. Excess / (short) provision of earlier years	0.00	0.00	0.07	0.00	(0.53)	5.03
IX Net Profit / (loss) after tax (V - VI)	16.92	18.35	45.06	44.07	93.38	144.97
X Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	(1.14)
XI Total Comprehensive Income and Other Comprehensive Income	16.92	18.35	45.06	44.07	93.38	143.83
XII Paid-up Equity Share Capital (Face Value of the share)	499.61	499.61	499.61	499.61	499.61	499.61
Earning per Shares						
Basic	0.34	0.37	0.90	0.88	1.87	2.88
Diluted	0.34	0.37	0.90	0.88	1.87	2.88

Notes:

- The above results were taken on record by the Board of Directors and the Audit Committee at their meeting held on 11th February 2022 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 two segments ie. Healthcare and Rent on Leasehold Land.
- Deferred tax & provision for taxation will be calculated annually.
- No Investors Complaint received during the quarter ended 31st December 2021

Mumbai
11th February 2022

For Emmessar Biotech & Nutrition Limited

Srinivasa Raghavan Mathurakavi 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 2021 (Rs. in Lacs)							
Sr. No	Particulars	Unaudited					Audited
		Quarter Ended			Nine Months ended		Year Ended
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
1	Segment Revenue						
a	Healthcare	15.95	3.58	2.80	21.85	21.13	68.97
b	Fine Chemicals	0.00	0.00	107.90	0.00	225.87	630.10
c	Rent on leasehold land	33.78	33.78	51.27	101.34	101.34	135.13
d	Others	6.97	8.93	2.81	19.93	8.94	11.43
	Total:	56.70	46.29	164.78	143.12	357.28	845.63
	Less: Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00	0.00
	Net Sales / Income from Operations	56.70	46.29	164.78	143.12	357.28	845.63
2	Segment Results (Profit / Loss) before tax						
a	Healthcare	10.70	2.35	0.74	14.49	11.82	25.60
b	Fine Chemicals	0.00	0.00	19.27	0.00	43.92	158.99
c	Rent on leasehold land	33.55	33.55	50.85	100.65	100.08	135.13
d	Others	6.97	8.93	2.81	19.93	8.94	11.43
	Total:	51.22	44.83	73.67	135.07	164.76	331.15
	Less:						
	Interest	0.00	0.00	0.00	0.00	0.00	0.00
	Other Unallocable Expenditure (net off)	34.30	26.48	28.54	91.00	71.91	105.70
	Total Profit before Tax	16.92	18.35	45.13	44.07	92.85	225.45
3	Capital Employed						
	(Segment Assets - Segment Liabilities)						
a	Healthcare	1.23	5.93	8.13	1.23	8.13	8.33
b	Fine Chemicals	0.00	0.00	71.17	0.00	71.17	219.77
c	Rent on leasehold land	0.45	0.68	1.39	0.45	1.39	1.14
d	Others	609.17	586.39	389.23	609.17	389.23	286.69
	Total:	610.85	593.00	469.92	610.85	469.92	515.93

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 11th February, 2022.

Mumbai
11th February 2022

For Emmessar Biotech & Nutrition Limited

Srinivasa Raghavan Mathurakavi Ayyangar
Managing Director
DIN: 00090266



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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

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 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 December 31, 2021.
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.

Place: Mumbai
Date: February 11, 2022



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

G Sankar

G Sankar
Partner
(Membership No. 046050)
UDIN: 22046050ABJDLJ8604