



## 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](mailto:enquiries@ebnl.org) Website: [www.ebnl.org](http://www.ebnl.org)  
Investors Grievance Email: [investors@ebnl.org](mailto:investors@ebnl.org) CIN No. L24110MH1992PLC065942

EBN/2023/S-LDF069

February 04, 2023

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, 2022.

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, 2022. The results will also be filed in XBRL format.

The Board meeting commenced at 03.30 pm and got concluded at 04.30 pm

You are kindly requested to take same on record.

Thanking you,

Yours faithfully,  
For Emmessar Biotech & Nutrition Limited

**Srinivasa Raghavan Mathurakavi Ayyangar**  
Managing Director  
DIN: 00090266



Encl: Financial Results & Limited Review

**EMMESSAR BIOTECH & NUTRITION LIMITED**

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

CIN: L24110MH1992PLC06594229

**UNAUDITED FINANCIAL RESULTS AS ON 31st DECEMBER 2022**

**(Rs. In Lacs)**

Particulars	Unaudited					Audited year ended 31.03.2022
	Quarter Ended			Nine months Ended		
	31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	
I Revenue from Operations	42.73	6.76	15.95	70.28	21.85	36.49
II Other Income	44.48	43.22	40.75	131.79	121.27	191.87
III <b>Total Income (I + II)</b>	<b>87.21</b>	<b>49.98</b>	<b>56.70</b>	<b>202.07</b>	<b>143.12</b>	<b>228.36</b>
IV Expenses						
Cost of material consumed	2.13	1.20	1.36	11.82	2.07	1.65
Purchase of Stock-trade	18.98	-	9.72	18.98	9.72	11.00
Change in Inventories of Finished goods	(5.00)	0.91	(6.16)	(4.42)	(5.09)	-0.09
Employee Benefit Expenses	25.39	19.08	23.65	63.82	59.26	77.31
Depreciation & Amortisation of Assets	2.37	2.32	2.31	6.98	5.55	9.23
Other Expenditure	18.37	5.98	8.90	32.91	27.54	36.11
<b>Total Expenses (IV)</b>	<b>62.24</b>	<b>29.49</b>	<b>39.78</b>	<b>130.09</b>	<b>99.05</b>	<b>135.21</b>
V Profit / (loss) from Operations before tax (III - IV)	24.97	20.49	16.92	71.98	44.07	93.15
VI Exceptional Items	-	-	-	-	-	-
VII Profit / (loss) before Tax	24.97	20.49	16.92	71.98	44.07	93.15
VIII Tax Expense	-	-	-	-	-	-
1. Current Tax	(10.00)	(10.00)		(20.00)		-19.00
2. Deferred Tax	(17.17)	3.00		(21.17)		-2.22
3. MAT Credit						-5.00
4. Excess / (short) provision of earlier years	-	-	-	-	-	-19.39
IX Net Profit / (loss) after tax (V - VI)	<b>(2.20)</b>	<b>13.49</b>	<b>16.92</b>	<b>30.81</b>	<b>44.07</b>	<b>47.54</b>
X Other Comprehensive Income	-	-	-	-	-	(0.72)
XI Total comprehensive income and Other Comprehensive Income	(2.20)	13.49	16.92	30.81	44.07	46.82
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	-0.04	0.27	0.34	0.62	0.88	0.94
Diluted	-0.04	0.27	0.34	0.62	0.88	0.94

Notes:

- The above results were taken on record by the Board of Directors and the Audit Committee at their meeting held on 4th February 2023 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.
- No Investors Compliant received during the quarter ended 31st December 2022

Mumbai  
4th February 2023

For Emmessar Biotech & Nutrition Limited

  
 Srinivasa Raghavan Mathurakavi Ayyangar  
 Managing Director  
 DIN: 00090266



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 and Nine Months Ended 31st Dec 2022 (Rs. in Lacs)							
Sr. No	Particulars	Unaudited					Audited
		Quarter Ended			Nine Months ended		Year Ended
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
1	<b>Segment Revenue</b>						
a	Healthcare	42.73	6.76	15.95	70.28	21.85	36.49
b	Rent on leasehold land	37.16	37.16	33.78	111.48	101.34	138.51
c	Others	7.32	6.06	6.97	20.31	19.93	53.36
	<b>Total:</b>	<b>87.21</b>	<b>49.98</b>	<b>56.70</b>	<b>202.07</b>	<b>143.12</b>	<b>228.36</b>
	<b>Less: Inter Segment Revenue</b>	-	-	-	-	-	-
	<b>Net Sales / Income from Operations</b>	<b>87.21</b>	<b>49.98</b>	<b>56.70</b>	<b>202.07</b>	<b>143.12</b>	<b>228.36</b>
2	<b>Segment Results (Profit / Loss) before tax</b>						
a	Healthcare	25.10	4.65	10.70	41.62	14.49	22.60
b	Rent on leasehold land	36.93	36.93	33.55	110.79	100.65	138.51
c	Others	7.32	6.06	6.97	20.31	19.93	53.36
	<b>Total:</b>	<b>69.35</b>	<b>47.64</b>	<b>51.22</b>	<b>172.72</b>	<b>135.07</b>	<b>214.47</b>
	<b>Less:</b>						
	Interest	-	-	-	-	-	-
	Other Unallocable Expenditure (net off)	44.38	27.15	34.30	100.74	91.00	121.32
	<b>Total Profit before Tax</b>	<b>24.97</b>	<b>20.49</b>	<b>16.92</b>	<b>71.98</b>	<b>44.07</b>	<b>93.15</b>
3	<b>Capital Employed</b>						
	<b>(Segment Assets - Segment Liabilities)</b>						
a	Healthcare	10.22	6.99	1.23	10.22	1.23	3.78
c	Rent on leasehold land	(0.48)	(0.25)	(0.48)	(0.48)	(0.48)	0.21
d	Others	627.59	646.30	610.10	627.59	610.10	583.79
	<b>Total:</b>	<b>637.33</b>	<b>653.04</b>	<b>610.85</b>	<b>637.33</b>	<b>610.85</b>	<b>587.78</b>

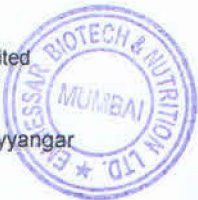
**Note:** The Fixed Assets are employed for the general enterprise and are not segmental in nature.

The above results were taken on record at a meeting of the Board of Directors held on 4th February, 2023.

Mumbai  
4th February 2023

For Emmessar Biotech & Nutrition Limited

Srinivasa Raghavan Mathurakavi Ayyangar  
Managing Director  
DIN: 00090266



Tel : 022-2200 4465, 022-2206 7440  
E-mail : [mumbai@vsa.co.in](mailto:mumbai@vsa.co.in)  
Website : [www.vsa.co.in](http://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, 2022.
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 4, 2023

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

**ASHA  
JAYANTIB  
HAI PATEL** Digitally signed by  
ASHA JAYANTIBHAI  
PATEL  
Date: 2023.02.04  
16:10:36 +05'30'

**Asha Patel  
Partner  
(Membership No. 166048)  
UDIN: 23166048BGUTDG6778**