

General information about company	
Scrip code	524768
NSE Symbol	
MSEI Symbol	
ISIN*	INE634B01016
Name of company	Emmessar Biotech & Nutrition Ltd
Type of company	
Class of security	Equity
Date of start of financial year	01-04-2021
Date of end of financial year	31-03-2022
Date of board meeting when results were approved	29-07-2021
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	19-07-2021
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	First quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Unaudited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	29-07-2021 14:00
End date and time of board meeting	29-07-2021 16:00
Whether cash flow statement is applicable on company	
Type of cash flow statement	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2021	01-04-2021
B	Date of end of reporting period	30-06-2021	30-06-2021
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	2.32	2.32
	Other income	37.81	37.81
	Total income	40.13	40.13
2	Expenses		
(a)	Cost of materials consumed	0.02	0.02
(b)	Purchases of stock-in-trade	0	0

(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.86	0.86
(d)	Employee benefit expense	17.95	17.95
(e)	Finance costs	0	0
(f)	Depreciation, depletion and amortisation expense	1.39	1.39
(f)	Other Expenses		
1	Other Expenditure	11.11	11.11
10			
	Total other expenses	11.11	11.11
	Total expenses	31.33	31.33

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2021	01-04-2021
B	Date of end of reporting period	30-06-2021	30-06-2021
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
3	Total profit before exceptional items and tax	8.8	8.8
4	Exceptional items	0	0
5	Total profit before tax	8.8	8.8
7	Tax expense		
8	Current tax	0	0
9	Deferred tax	0	0
10	Total tax expenses	0	0
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
14	Net Profit Loss for the period from continuing operations	8.8	8.8
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
17	Net profit (loss) from discontinued operation after tax	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
21	Total profit (loss) for period	8.8	8.8

Financial Results – Ind-AS			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2021	01-04-2021
B	Date of end of reporting period	30-06-2021	30-06-2021
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		

	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss	0	0
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0	0
5	Total Other comprehensive income	0	0

Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2021	01-04-2021
B	Date of end of reporting period	30-06-2021	30-06-2021
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
23	Total Comprehensive Income for the period	8.8	8.8
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
26	Details of equity share capital		
	Paid-up equity share capital	499.61	499.61
	Face value of equity share capital	10	10
27	Details of debt securities		
28	Reserves excluding revaluation reserve		
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	0.18	0.18
	Diluted earnings (loss) per share from continuing operations	0.18	0.18
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	0.18	0.18
	Diluted earnings (loss) per share from continuing and discontinued operations	0.18	0.18
30	Debt equity ratio	0	0

31	Debt service coverage ratio	0	0
32	Interest service coverage ratio	0	0
33	Disclosure of notes on financial results		

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2021	01-04-2021
Date of end of reporting period		30-06-2021	30-06-2021
Whether accounts are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1	Healthcare	2.32	2.32
2	Rent earned on leasehold land	33.78	33.78
3	Others	4.03	4.03
	Total Segment Revenue	40.13	40.13
	Less: Inter segment revenue	0	0
	Revenue from operations	40.13	40.13
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Healthcare	1.44	1.44
2	Rent earned on leasehold land	33.55	33.55
3	Others	4.03	4.03
	Total Profit before tax	39.02	39.02
	i. Finance cost	0	0
	ii. Other Unallocable Expenditure net off Unallocable income	30.22	30.22
	Profit before tax	8.8	8.8
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Healthcare	7.3	7.3
2	Rent earned on leasehold land	1.14	1.14
3	Others	0	0
	Total Segment Asset	8.44	8.44
	Un-allocable Assets	722.92	722.92
	Net Segment Asset	731.36	731.36
4	Segment Liabilities		
	Segment Liabilities		
1	Healthcare	0.85	0.85
2	Rent earned on leasehold land	0.23	0.23
3	Others	0	0
	Total Segment Liabilities	1.08	1.08
	Un-allocable Liabilities	243.72	243.72

Net Segment Liabilities	244.8	244.8
Disclosure of notes on segments		