

## EMMESSAR BIOTECH & NUTRITION LTD

29, Kamer Building, 4th floor, 38, Cawasji Patel Street, Fort, Mumbai – 400 001  
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Investors Grievance Email: [investors@ebnl.org](mailto:investors@ebnl.org) CIN No. L24110MH1992PLC065942

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EBN/2016/S-2338

October 25, 2016

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

Dear Sir,

Ref: Company Code No. 524768  
Sub: Dissemination of Financial Results

We are pleased to inform you that the Board has taken on record the Un-audited Financial Results of the Company for the quarter ended September 30, 2016, at the meeting of the Board of Directors of the Company, held on Tuesday, 25<sup>th</sup> October, 2016, at 4.00 pm.

The above results were reviewed by the audit committee of the Board of Directors.

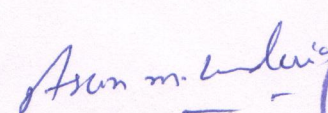

We are filing the results online in .pdf and excel format alongwith the Limited Review.

Thanking you,

Yours faithfully,  
For Emmessar Biotech & Nutrition Ltd


Compliance Officer  
Attachment: As above.

EMMESSAR BIOTECH & NUTRITION LTD						
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER 2016						
Particulars	(Rs. In Lakhs)					
	Current 3 months Ended 30.09.2016 Unaudited	Preceding 3 months Ended 30.06.2016 Unaudited	Corresponding 3 months Ended 30.09.2015 Unaudited	Half Year Ended 30.09.2016 Unaudited	Corresponding Half Year Ended 30.09.2015 Unaudited	Previous Year Ended 31.03.2016 Audited
<b>PART 1</b>						
<b>01. Income from Operations</b>						
(a) Net Sales/Income from Operations (Net of Excise Duty)	6.44	105.16	21.57	111.60	130.38	197.44
(b) Other Operating Income	-	-	-	-	-	-
<b>Total Income</b>	<b>6.44</b>	<b>105.16</b>	<b>21.57</b>	<b>111.60</b>	<b>130.38</b>	<b>197.44</b>
<b>02) Expenditure</b>						
(a) Cost of material consumed	1.63	61.82	8.09	63.45	51.25	53.56
(b) Purchase of Stock-trade	-	6.21	-	6.21	5.48	5.48
(c) Change in Inventories of Finished goods	0.06	(71.11)	(3.55)	(71.05)	(16.59)	37.16
(d) Employee Benefit Expenses	8.63	9.08	7.58	17.71	15.27	31.10
(e) Depreciation & Amortisation of Assets	0.27	0.27	0.37	0.54	0.74	2.72
(f) Other Expenditure	5.89	77.20	12.13	83.09	63.24	69.04
<b>(g) Expenditure (a to f)</b>	<b>16.48</b>	<b>83.47</b>	<b>24.62</b>	<b>99.95</b>	<b>119.39</b>	<b>199.06</b>
03) Profit / (loss) from Operations before Other Income, Interest & Exceptional items(1 - 2)	(10.04)	21.69	(3.05)	11.65	10.99	(1.62)
04) Other Income	16.57	16.20	0.33	32.77	10.35	25.87
05) Profit before Interest and Exceptional Items (3 + 4)	6.53	37.89	(2.72)	44.42	21.34	24.25
06) Interest	-	-	-	-	-	-
07) Profit after Interest but before Exceptional Items (5 - 6)	6.53	37.89	(2.72)	44.42	21.34	24.25
08) Exceptional Items	-	-	-	-	-	(92.17)
09) Profit / (-) Loss from Ordinary Activities Before Taxation (7 + 8)	6.53	37.89	(2.72)	44.42	21.34	(67.92)
10) Tax Expense (Deferred tax)	-	-	-	-	-	21.39
11) Net Profit / (Loss) from Ordinary Activities after Taxation (9 - 10)	6.53	37.89	(2.72)	44.42	21.34	(46.53)
12) Extraordinary Item (net of tax expense)	-	-	(2.82)	-	92.18	-
13) Net Profit / Loss for the period (11-12)	6.53	37.89	0.10	44.42	(70.84)	(46.53)
14) Share of profit / (loss) of associates	0.00	-	-	-	-	-
15) Minority Interest	0.00	-	-	-	-	-
16) <b>Net profit / (loss) for the period (13+14+15)</b>	<b>6.53</b>	<b>37.89</b>	<b>0.10</b>	<b>44.42</b>	<b>(70.84)</b>	<b>(46.53)</b>
17) Paid-up Equity Share Capital (Face Value of the share)	499.61	499.61	499.61	499.61	499.61	499.61
18) Reserves excluding Revaluation Reserve as per Balance Sheet of previous accounting year	10.00	10.00	10.00	10.00	10.00	10.00
19) Earning per Shares	0.13	0.76	0.00	0.89	(1.42)	(0.93)
a) Basic & diluted EPS before Extraordinary items for the period, for the year to date & for the previous year (not to be annulled)						
b) Basic & diluted EPS after Extraordinary items for the period, for the year to date & for the previous year (not to be annulled)	0.13	0.76	0.00	0.89	-1.42	-0.93
<b>PART II</b>						
<b>A. PARTICULARS OF SHAREHOLDINGS</b>						
1) Public Shareholding						
- No. of Shares	2020385	2106676	2074356	2020385	2074356	2020385
- Percentage of Shareholding	40.44	42.17	41.52	40.44	41.52	40.44
2) Promoters & Promoters Group Shareholding						
a) Pledged / Encumbered						
- No. of Shares	Nil	Nil	Nil	Nil	Nil	Nil
- Percentage of Shares (as % of the total shareholding of the Promoter & Promoter Group)	Nil	Nil	Nil	Nil	Nil	Nil
- Percentage of Shares (as % of the total Share Capital of the Company)	Nil	Nil	Nil	Nil	Nil	Nil
b) Non Encumbered						
- No. of Shares	2975715	2889424	2921744	2975715	2921744	2975715
- Percentage of Shares (as % of the total shareholding of the Promoter & Promoter Group)	100%	100%	100%	100%	100%	100%
- Percentage of Shares (as % of the total Share Capital of the Company)	59.56	57.83	58.48	59.56	58.48	59.56
<b>Three Months ended: 30.09.2016</b>						
<b>B. INVESTORS COMPLAINTS</b>						
Pending at the beginning of the quarter					Nil	
Received during the quarter					Nil	
Disposed of during the quarter					Nil	
Remaining unresolved at the end of the quarter.*					Nil	
* The above results were reviewed by the Audit Committee of the Board of Directors.						
* The Statutory Auditors have carried out a Limited Review of the results for the quarter ended September 30, 2016						
* The above Un-Audited Results were taken on record at the meeting of the Board of Directors held on 25th October, 2016						
Mumbai 25th October, 2016						
 By order of the Board Ashok M. Kadakia Chairman						
						

**Quarter ended Segment wise Revenue Results and Capital Employed**

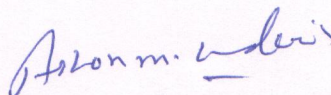
[Rs. In Lakhs]

Particulars	Current 3	Preceding 3	Corresponding	Half Year	Corresponding	Previous
	months Ended 30.09.2016 Unaudited	months Ended 30.06.2016 Unaudited	3 months Ended 30.09.2015 Unaudited	Ended 30.09.2016 Unaudited	Half Year Ended 30.09.2015 Unaudited	Year Ended 31.03.2016 Audited
<b>1. Segment Revenue (Net Sales / Income)</b>						
a. Healthcare	6.36	35.35	19.32	41.71	40.11	48.67
b. Fine Chemicals	0.08	69.81	2.25	69.89	90.27	148.77
c. Others	16.57	16.20	0.33	32.77	10.35	25.87
<b>Total:</b>	<b>23.01</b>	<b>121.36</b>	<b>21.90</b>	<b>144.37</b>	<b>140.73</b>	<b>223.31</b>
Less: Inter Segment Revenue	-	-	-	-	-	-
<b>Net Sales / Income from Operations</b>	<b>23.01</b>	<b>121.36</b>	<b>21.90</b>	<b>144.37</b>	<b>140.73</b>	<b>223.31</b>
<b>2. Segment Results (Profit / Loss) before Tax and Interest</b>						
a. Healthcare	3.37	20.76	14.84	24.13	27.32	31.23
b. Fine Chemicals	0.09	30.84	(0.37)	30.93	21.38	23.94
c. Others	16.57	16.20	0.33	32.77	10.35	25.87
<b>Total:</b>	<b>20.03</b>	<b>67.80</b>	<b>14.80</b>	<b>87.83</b>	<b>59.05</b>	<b>81.04</b>
Less:						
Interest	-	-	-	-	-	-
Other Unallocable Expenditure net off Unallocable Income	13.50	29.91	17.52	43.41	37.71	56.79
<b>Total Profit before Tax</b>	<b>6.53</b>	<b>37.89</b>	<b>(2.72)</b>	<b>44.42</b>	<b>21.34</b>	<b>24.25</b>
<b>3. Capital Employed (Segment Assets - Segment Liabilities)</b>						
a. Healthcare	14.19	2.21	19.51	14.19	19.51	17.28
b. Fine Chemicals	98.46	28.89	39.76	98.46	39.76	34.78
c. Others	(50.54)	13.43	(56.96)	(50.54)	(56.96)	(16.94)
<b>Total:</b>	<b>62.11</b>	<b>44.53</b>	<b>2.31</b>	<b>62.11</b>	<b>2.31</b>	<b>35.12</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 25th October, 2016.

Mumbai  
25th October, 2016

  
 By order of the Board  
 Ashok M. Kadakia  
 Chairman



<b>Statements of Assets &amp; Liabilities</b>			
(Rs. In Lakhs)			
	Particulars	As at 30.09.2016	As at 31.03.2016
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>SHAREHOLDER'S FUNDS:</b>		
	(a) Share Capital	499.61	499.61
	(b) Reserves & Surplus	(364.28)	(408.70)
	<b>Sub-total Shareholder's funds</b>	<b>135.33</b>	<b>90.91</b>
<b>2</b>	<b>Non-current Liabilities</b>		
	(a) Other Long Term Liabilities	61.42	61.42
	(b) Long Term Provisions	5.07	5.07
	<b>Sub-total Non-current liabilities</b>	<b>66.49</b>	<b>66.49</b>
<b>3</b>	<b>Current Liabilities</b>		
	(a) Trade payables	1.38	20.07
	(b) Other current Liabilities	85.51	44.01
	(c) Short-term provisions	7.27	5.89
	<b>Sub-total Current Liabilities</b>	<b>94.16</b>	<b>69.97</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>295.98</b>	<b>227.37</b>
<b>B</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current Assets</b>		
	(a) Fixed Assets	72.60	73.00
	(b) Deferred Tax Assets	11.35	11.35
	(c) Long-term loans and advances	27.15	17.48
	<b>Sub-total Non-current Assets</b>	<b>111.10</b>	<b>101.83</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Current Intestments	0.62	0.60
	(b) Inventories	91.65	35.81
	(c) Trade Receivables	22.39	36.48
	(d) Cash & Cash equivalents	56.20	42.68
	(e) Short-term loans and advances	14.02	9.97
	<b>Sub-total Current Assets</b>	<b>184.88</b>	<b>125.54</b>
	<b>TOTAL ASSETS</b>	<b>295.98</b>	<b>227.37</b>



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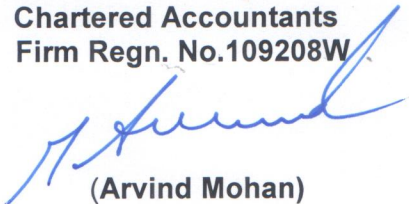
**V. Sankar Aiyar & Co.**  
CHARTERED ACCOUNTANTS  
2-C, Court Chambers  
35, New Marine Lines  
Mumbai - 400 020

**LIMITED REVIEW REPORT ON THE UNAUDITED FINANCIAL RESULTS  
FOR THE HALF YEAR ENDED 30<sup>TH</sup> SEPTEMBER 2016**

The Board of Directors  
Emmessar Biotech & Nutrition Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Emmessar Biotech & Nutrition Limited, for the half year ended 30<sup>th</sup> September 2016. This statement is the responsibility of the Company's management and has been approved by the Board of Directors at its Meeting held on October 25, 2016. Our responsibility is to issue a report on these financial statements 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 provides 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 above, nothing has come to our attention that causes us to believe that the accompanying statement of standalone unaudited financial results prepared in accordance with the Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and other recognized accounting practices and policies 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 including the manner in which it is to be disclosed, or that it contains any material misstatements.

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



**(Arvind Mohan)  
Partner**

**Membership No. 124082**

Place: Mumbai

Date: October 25, 2016.