



EMMESSAR BIOTECH & NUTRITION LTD

29, Kamer Building, 4th floor, 38, Cawasji Patel Street, Fort, Mumbai – 400 001
Tel: 66356209/10/11 Fax: 66370190 Email: enquiries@ebnl.org Site: www.ebnl.org
Investors Grievance Email: investors@ebnl.org CIN No. L24110MH1992PLC065942

EBN/2017/S-2388

November 1, 2017

Dept. of Corporate Services
The Stock Exchange, Mumbai
1st floor, New Trading Ring, Rotunda Bldg
Phiroze Jeejebhoy Towers, Dalal Street
Fort, Mumbai – 400 001.
Fax No. 22723121 Email ID: corp.relations@bseindia.com

Dear Sir,

Ref: Company Code No. 524768
Sub: Outcome of the Board Meeting.

Pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015, this is to inform you that the Board of Directors of the Company, at its meeting held today at 2 pm, have approved and taken on record the Un-Audited Financial Results of the Company for the quarter ended June 30, 2017.

We are attaching herewith the following for your records.

1. Un-Audited Financial Results, Segmentwise Revenue, Results & Capital Employed, Statement of Assets & Liabilities and Reconciliation Statement for the quarter ended September 2016.
2. Limited Review dated November 1, 2017.

The above results were reviewed by the audit committee of the Board of Directors. We are filing the results online in CASF and XBRL format. This is for your information and record.

Thanking you,

Yours faithfully,
For Emmessar Biotech & Nutrition Ltd



Compliance Officer
Attachment: As above.

EMMESSAR BIOTECH & NUTRITION LTD

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

CIN: L24110MH1992PLC06594229

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER / HALF YEAR ENDED 30TH SEPTEMBER 2017

(Rs. In Lakhs)

Sr. No.	Particulars	Unaudited				Audited	
		Quarter Ended			Half Year Ended	Year Ended	
		30.09.2017	30.06.2017	30.09.2016	30.09.2017	30.09.2016	31.03.2017
I	Revenue from Operations	53.58	55.18	6.44	108.76	111.60	263.30
II	Other Income	31.02	31.35	16.57	62.37	32.77	97.53
III	Total Income (I + II)	84.60	86.53	23.01	171.13	144.37	360.83
IV	Expenses						
	Cost of material consumed	0.89	37.86	1.63	38.75	63.45	77.81
	Purchase of Stock-trade	-	7.39	-	7.39	6.21	18.74
	Change in Inventories of Finished goods	47.32	-36.86	0.06	10.46	(71.05)	(0.71)
	Employee Benefit Expenses	9.45	9.43	6.63	18.88	17.71	38.96
	Depreciation & Amortisation of Assets	0.29	0.29	0.27	0.58	0.54	1.15
	Other Expenditure	0.63	46.97	5.89	47.60	83.09	106.78
	Total Expenses (IV)	58.58	65.08	16.48	123.66	99.95	242.73
V	Profit / (loss) from Operations before tax (III - IV)	26.02	21.45	6.53	47.47	44.42	118.10
VI	Tax Expense (Deferred Tax)	-	-	-	-	-	0.06
VII	Net Profit / (loss) after tax (V - VI)	26.02	21.45	6.53	47.47	44.42	118.04
VIII	Other Comprehensive Income	-	-	-	-	-	-
IX	Total comprehensive income and Other Comprehensive	26.02	21.45	6.53	47.47	44.42	118.04
X	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	0.52	0.43	0.13	0.95	0.89	2.36
	Diluted	0.52	0.43	0.13	0.95	0.89	2.36

- The above results were taken on record by the Board of Directors and the Audit Committee at their 1st November 2017
- The financial results have been prepared in accordance with the principles and procedures of Indian Accounting Standards (Ind As) as notified under Companies (Indian Accounting Standards) Rules 2015 as specified in Sec 133 of Companies Act, 2013
- The Company operates in two segments i.e. Healthcare and Fine Chemicals
- The Statutory auditors of the company have carried out Limited Review of the above results. The Ind As complaint corresponding figures for the quarter ended Sept 30, 2017, has not been subjected to review or audit. However, the Company's management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of its affairs
- The Company has adopted the Ind As from April 2017 and accordingly, these financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind As 34 Interim financial Reporting prescribed under section 133 of the Companies Act 2013, read with relevant rules issued thereunder. The date of transition to Ind As in April 2016. The impact read with relevant rules issued thereunder. The date of transition to Ind AS in April 2016. The impact of transition has been accounted in the opening reserves and the comparative period results have been restated accordingly results have been restated accordingly
- Reconciliation between financial results previously (referred to as previous Accounting Standards) and the Ind As for the quarter ended 30th Sept 2017 is NIL
- No Investor Compliant was received for the quarter ended 30th Sept 2017

Mumbai
1st November, 2017

By order of the Board
MSR Ayyangar
Managing Director



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 Ended 30th Sept 2017							
Sr. No	Particulars	Unaudited					Audited
		Quarter Ended			Half Year Ended		Year Ended
		30.09.2017	30.06.2017	30.09.2016	30.09.2017	30.09.2016	31.03.2017
1	Segment Revenue						
a	Healthcare	18.41	5.68	6.36	24.09	41.71	87.40
b	Fine Chemicals	35.15	49.40	0.08	84.55	69.89	175.90
c	Others	31.02	31.35	16.57	62.37	32.77	97.52
	Total:	84.58	86.43	23.01	171.01	144.37	360.82
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net Sales / Income from Operations	84.58	86.43	23.01	171.01	144.37	360.82
2	Segment Results (Profit / Loss) before tax						
a	Healthcare	9.08	3.24	3.37	12.32	24.13	52.95
b	Fine Chemicals	(4.21)	9.70	0.09	5.49	30.93	43.40
c	Others	31.02	31.35	16.57	62.37	32.77	97.52
	Total:	35.89	44.29	20.03	80.18	87.83	193.87
	Less:						
	Interest	-	-	-	-	-	-
	Other Unallocable Expenditure (net off)	9.87	22.84	13.50	32.71	43.41	75.77
	Total Profit before Tax	26.02	21.45	6.53	47.47	44.42	118.10
3	Capital Employed						
	(Segment Assets - Segment Liabilities)						
a	Healthcare	13.37	3.62	14.19	13.37	14.19	7.51
b	Fine Chemicals	59.39	73.40	98.46	59.39	98.46	57.42
c	Others	(47.72)	(54.72)	(50.54)	(47.72)	(50.54)	(20.70)
	Total:	25.04	22.30	62.11	25.04	62.11	44.23

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 1st November, 2017.

Mumbai
1st November, 2017

By order of the Board
MSR Ayyangar
Managing Director



EMMESSAR BIOTECH & NUTRITION LTD			
Statements of Assets & Liabilities			
(Rs. In Lakhs)			
	Particulars	As at 30.09.2017	As at 31.03.2017
A	ASSETS		
1	Non-current assets		
	(a) Fixed assets	219.47	152.80
	(b) Deferred tax assets	11.29	11.29
	(c) Long-term loans and advances	33.24	29.44
	Total non-current assets	264.00	193.53
2	Current Assets		
	(a) Current Intestments	0.64	0.63
	(b) Inventories	9.53	31.82
	(c) Trade receivables	64.16	4.09
	(d) Cash & cash equivalents	10.47	31.94
	(e) Short-term loans and advances	8.12	59.87
	Total current assets	92.92	128.35
	TOTAL ASSETS	356.92	321.88
B	EQUITY AND LIABILITIES		
1	Equity Share Capital		
	(a) Share Capital	499.61	499.61
	(b) Reserves & Surplus	(243.19)	(290.66)
	Total Equity	256.42	208.95
	LIABILITIES		
2	Non-current Liabilities		
	(a) Other long term liabilities	61.42	61.42
	(b) Long term provisions	5.14	5.14
	Total non-current liabilities	66.56	66.56
3	Current Liabilities		
	(a) Trade payables	0.92	20.46
	(b) Other current Liabilities	22.82	17.33
	(c) Short-term provisions	10.20	8.58
	Total current liabilities	33.94	46.37
	TOTAL EQUITY AND LIABILITIES	356.92	321.88




Emmessar Biotech & Nutrition Ltd

The Reconciliation of the financial results for the quarter ended September 30, 2016 to those reported under previous Generally Accepted Accounting Principles (GAAP)

	Standalone Quarter ended 30 09-2016	Standalone Half Year ended 30-09-2016
Particulars		
Profits after tax as per previous India GAAP Add / Less adjustments	6.53	44.42
Loan processing fees recognised using effective interest method	0	0
Profit on reinstatement of investments	0	0
Subsidy income amortised	0	0
Reversal of depreciation on account of loan processing fee decapitalised	0	0
Additional depreciation on account of capital subsidy capitalised	0	0
Deferred tax adjustments	0	0
Total adjustments	0	0
Net profit before Other Comprehensive Income (OCI) as per IND AS	6.53	44.42

Figures for the previous corresponding period have been regrouped, wherever considered necessary



**LIMITED REVIEW REPORT ON THE UNAUDITED FINANCIAL RESULTS
FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2017.**

The Board of Directors
Emmessar Biotech & Nutrition Limited

1. We have reviewed the accompanying statement of unaudited financial results of Emmessar Biotech & Nutrition Limited ("the Company") for the half year ended 30th September, 2017 (the Statement). The management is responsible for the preparation and fair presentation of the unaudited financial results in accordance with the applicable accounting standards prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting practices and principles generally accepted in India. Our responsibility is to issue a report on the Statement 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 provide 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 stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Mumbai
Date: November 1, 2017

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


(V. Mohan)
Partner
Membership No.17748