

**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 2018**

(Rs. In Lakhs)

Sr. No.	Particulars	Unaudited				Audited	
		Quarter Ended			Half Year Ended	Year Ended	
		30.09.2018	30.06.2018	30.09.2017	30.09.2018	30.09.2017	31.03.2018
I	Revenue from Operations	5.44	13.85	53.58	19.29	108.76	131.50
II	Other Income	31.53	31.02	31.02	62.55	62.37	126.55
	<b>Total Income (I + II)</b>	<b>36.97</b>	<b>44.87</b>	<b>84.60</b>	<b>81.84</b>	<b>171.13</b>	<b>258.05</b>
III	Expenses						
	Cost of material consumed	1.27	1.80	0.89	3.07	38.75	40.63
	Excise duty on sale of goods	-	0.00	-	-	-	6.2
	Purchase of Stock-trade	-	4.50	-	4.50	7.39	10.28
	Change in Inventories of Finished goods	1.47	-1.40	47.32	0.07	10.46	11.69
	Employee Benefit Expenses	20.25	10.58	9.45	30.83	18.88	40.76
	Depreciation & Amortisation of Assets	2.15	2.15	0.29	4.30	0.58	5.06
	Other Expenditure	7.76	9.48	0.63	17.24	47.60	63.83
	<b>Total Expenses (IV)</b>	<b>32.90</b>	<b>27.11</b>	<b>58.58</b>	<b>60.01</b>	<b>123.66</b>	<b>178.45</b>
IV	Profit / (loss) from Operations before tax (III - IV)	4.07	17.76	26.02	21.83	47.47	79.60
V	Exceptional items	-	-	-	-	-	0.06
VI	Profit / (loss) before tax	4.07	17.76	26.02	21.83	47.47	79.54
VII	Tax Expenses						
	1. Current Tax (MAT)	-	-	-	-	-	-22.00
	2. Deferred Tax	-	-	-	-	-	33.75
VIII	Net Profit / (loss) after tax (V - VI)	4.07	17.76	26.02	21.83	47.47	91.29
IX	Other Comprehensive Income	-	-	-	-	-	1.81
X	Total comprehensive income and Other Comprehensive	4.07	17.76	26.02	21.83	47.47	89.48
XI	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	0.08	0.36	0.52	0.44	0.95	1.79
	Diluted	0.08	0.36	0.52	0.44	0.95	1.79

Notes:

- The above results were taken on record by the Board of Directors and the Audit Committee at their meeting held on 2nd Nov 2018 and have been subjected to Limited Review by the Statutory Auditors. The review report of the Statutory Auditors is being filed with the BSE.
- The Company operates two segment ie. Healthcare and rent on leasehold land during this quarter.
- 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.
- Deferred tax & provision for taxation will be calculated annually.
- No Investor Compliant was received for the quarter ended 30th Sept 2018

Mumbai  
2nd Nov 2018

  
  
 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 2018							
Sr. No	Particulars	Unaudited					Audited
		Quarter Ended			Half Year Ended		Year Ended
		30.09.2018	30.06.2018	30.09.2017	30.09.2018	30.09.2017	31.03.2018
1	<b>Segment Revenue</b>						
a	Healthcare	5.44	13.85	18.41	19.29	24.09	40.61
b	Fine Chemicals	-	0.00	35.15	-	84.55	84.68
c	Rent on leasehold land	30.71	30.71	30.72	61.42	61.43	122.85
d	Others	0.82	0.31	0.30	1.13	0.94	3.70
	<b>Total:</b>	<b>36.97</b>	<b>44.87</b>	<b>84.58</b>	<b>81.84</b>	<b>171.01</b>	<b>251.84</b>
	<b>Less: Inter Segment Revenue</b>	-	-	-	-	-	-
	<b>Net Sales / Income from Operations</b>	<b>36.97</b>	<b>44.87</b>	<b>84.58</b>	<b>81.84</b>	<b>171.01</b>	<b>251.84</b>
2	<b>Segment Results (Profit / Loss) before tax</b>						
a	Healthcare	2.36	8.47	9.08	10.83	12.32	22.09
b	Fine Chemicals	-	-	(4.21)	-	5.49	6.12
c	Rent on leasehold land	30.29	30.48	30.72	60.77	61.43	122.85
d	Others	0.82	0.31	0.30	1.13	0.94	3.70
	<b>Total:</b>	<b>33.47</b>	<b>39.26</b>	<b>35.89</b>	<b>72.73</b>	<b>80.18</b>	<b>154.76</b>
	<b>Less:</b>						
	Interest	-	-	-	-	-	-
	Other Unallocable Expenditure (net off)	29.40	21.50	9.87	50.90	32.71	75.17
	<b>Total Profit before Tax</b>	<b>4.07</b>	<b>17.76</b>	<b>26.02</b>	<b>21.83</b>	<b>47.47</b>	<b>79.59</b>
3	<b>Capital Employed</b>						
	<b>(Segment Assets - Segment Liabilities)</b>						
a	Healthcare	11.32	3.10	13.37	11.32	13.37	12.04
b	Fine Chemicals	69.07	64.13	59.39	69.07	59.39	58.74
c	Rent on leasehold land	3.30	3.72	3.30	3.30	3.30	65.37
d	Others	236.62	199.55	(51.02)	236.62	(51.02)	203.63
	<b>Total:</b>	<b>320.31</b>	<b>270.50</b>	<b>25.04</b>	<b>320.31</b>	<b>25.04</b>	<b>339.78</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 2nd November, 2018.

Mumbai  
2nd Nov 2018

  
By order of the Board  
MSR Ayyangar  
Managing Director



**EMMESSAR BIOTECH & NUTRITION LTD**

**Statements of Assets & Liabilities**

(Rs. In Lakhs)

	Particulars	As at 30.09.2018	As at 31.03.2018
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current Assets</b>		
	(a) Property, Plant & Equipment	156.61	160.07
	(b) Capital work-in-progress		-
	(c) Investment Property	64.52	65.37
	<b>Financial Assets</b>		
	a) Loans	2.01	1.76
	(e) Deferred Tax Assets (net)	45.74	45.74
	(f) Other non current assets	6.76	10.44
	<b>Total non-current assets</b>	<b>275.64</b>	<b>283.38</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Current Investments	0.67	0.66
	(b) Inventories	7.66	8.69
	(c) Trade Receivables	3.71	3.34
	(d) Cash & Cash equivalents	2.60	4.09
	(e) Bank balance other than cash & Cash Equ	41.17	22.80
	(f) Loans	0.64	0.35
	(g) Income tax assets (net)	12.20	5.94
	(e) Other current assets	72.29	62.20
	<b>Total current assets</b>	<b>140.94</b>	<b>108.07</b>
	<b>TOTAL ASSETS</b>	<b>416.58</b>	<b>391.45</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity Share Capital</b>		
	(a) Share Capital	499.61	499.61
	(b) Other Equity	(179.30)	(201.13)
	<b>Total Equity</b>	<b>320.31</b>	<b>298.48</b>
	<b>LIABILITIES</b>		
<b>2</b>	<b>Non-current Liabilities</b>		
	(a) Other long term liabilities	61.42	61.42
	(b) Long term provisions	14.29	12.23
	<b>Total non-current liabilities</b>	<b>75.71</b>	<b>73.65</b>
<b>3</b>	<b>Current Liabilities</b>		
	(a) Trade payables	0.35	0.73
	(b) Other financial Liabilities	11.88	12.26
	(c) Other current liabilities	2.47	0.73
	(d) Short-term provisions	5.85	5.60
	<b>Total current liabilities</b>	<b>20.56</b>	<b>19.32</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>416.58</b>	<b>391.46</b>

*[Handwritten Signature]*



Tel. : 2200 4465, 2206 7440  
Fax : 91-22-2200 0649  
E-mail : mumbai@vsa.co.in  
Website : www.vsa.co.in

**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 2018.**

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 30<sup>th</sup> September, 2018 (the Statement) being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Circular No. CIT/CFD/FAC/62/2016 dated 5th July 2016. This Statement is the responsibility of the Company's management and has been approved by the Board of Directors. 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 in terms of Regulation 33 of the SEBI (Listing Agreement and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.
4. We have not reviewed the financial results and other financial information for the quarter and half year ended 30<sup>th</sup> September, 2017 which have been presented solely based on the financial information compiled by the management.

Place: Mumbai  
Date: November 2, 2018

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

  
(V. Mohan)  
Partner  
Membership No.17748