



EMMESSAR BIOTECH & NUTRITION LTD

29, Kamer Building, 4th floor, 38, Cawasji Patel Street, Fort, Mumbai – 400 001

Tel: 022-49738167/68 Email: enquiries@ebnl.org Site: www.ebnl.org

Investors Grievance Email: investors@ebnl.org CIN No. L24110MH1992PLC065942

EBN/2020/S-LDF40

November 11, 2020

Dept. of Corporate Services
BSE Ltd
1st floor, New Trading Ring, Rotunda Bldg
Phiroze Jeejebhoy Towers, Dalal Street
Fort, Mumbai – 400 001.

Sub: Press Release of Unaudited Financial Results for the quarter ended September 30, 2020.
Ref: Scrip Code No. 524768

Dear Sir,

Pursuant to Regulation 30(1) of the SEBI [LODR] Regulations, 2015, please find enclosed herewith copies of newspaper advertisement published on November 6, 2020, pursuant to Regulations 47 of the SEBI [LODR] Regulations, 2015 in relation to the Un-Audited Financial Results, for the quarter ended September 30, 2020.

The advertisement is released in the Free Press Journal and Nav Shakti.

You are kindly requested to take the above on your record.

Thanking you,

Yours faithfully,
For Emmessar Biotech & Nutrition Ltd



I.J. Pereira
Compliance Officer
Encl: As above.



Emmessar Biotech & Nutrition Ltd.

Registered Office: Plot No. T-3/2, MIDC, Taleja, Raigad Dist., Maharashtra - 410 208.
CIN: L26110MH1992PLC06594229

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER / HALF YEAR ENDED 30TH SEPTEMBER 2020

(₹ in lakhs)

Sr. No.	Particulars	Unaudited					Audited Year Ended 31.03.2020
		Quarter Ended			Half Year Ended		
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	
I	Revenue from Operations	107.09	29.21	5.71	136.30	194.27	339.59
II	Other Income	36.87	19.33	35.78	56.20	71.15	146.51
	Total Income (I + II)	143.96	48.54	41.49	192.50	265.42	486.10
III	Expenses						
	Cost of material consumed	15.34	2.15	0.68	17.49	63.65	209.76
	Purchase of Stock-trade	0.00	4.80	0.39	4.80	12.84	14.22
	Change in Inventories of Finished goods	52.07	9.89	2.50	61.96	36.33	-69.90
	Employee Benefit Expenses	14.01	12.38	13.43	26.39	27.06	57.54
	Depreciation & Amortisation of Assets	1.44	1.44	1.45	2.88	2.90	5.78
	Other Expenditure	15.84	15.43	5.91	31.27	65.54	166.55
	Total Expenses (IV)	98.70	46.09	24.36	144.79	208.32	383.94
IV	Profit / (Loss) from Operations before tax (III - IV)	45.26	2.45	17.13	47.71	57.10	100.16
V	Exceptional items	0.00	0.00	0.00	0.00	0.00	26.40
VI	Profit / (Loss) before tax	45.26	2.45	17.13	47.71	57.10	73.76
VII	Tax Expenses						
	1. Current Tax (MAT)	0.00	0.00	0.00	0.00	0.00	-16.00
	2. Deferred Tax	0.00	0.00	0.00	0.00	0.00	2.05
	3. MAT Credit	0.00	0.00	0.00	0.00	0.00	15.66
	4. Excess/short provision of earlier years	0.00	0.61	0.00	0.61	0.00	-0.10
VIII	Net Profit / (Loss) after tax (V - VII)	45.26	3.06	17.13	48.32	57.10	75.37
IX	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
X	Total comprehensive income and Other Comprehensive Income	45.26	3.06	17.13	48.32	57.10	75.42
XI	Paid-up Equity Share Capital (Face Value of the share)	499.61	499.61	499.61	499.61	499.61	499.61
	Earning per Share						
	Basic	0.91	0.06	0.34	0.97	1.14	1.51
	Diluted	0.91	0.06	0.34	0.97	1.14	1.51

- Notes:
- The above results were taken on record by the Board of Directors and the Audit Committee at their meeting held on 16th Nov 2020 and have been subject to limited review by the Statutory Auditor. The review report of the Statutory Auditor is being filed with the BSE.
 - The Company operates three segments: a. Healthcare, b. Fine Chemicals and c. Rent on leasehold land during this quarter.
 - Deferred tax & provision for tax are calculated on monthly basis.
 - The figures for the quarter ended Sept 30, 2020 and the quarter ended Sept 30, 2019 are the following figures between unaudited figures in respect of the full year ended Sept 30, 2020 and Sept 30, 2019 and the unaudited figures of the quarter ended June 30, 2020 and June 30, 2019 respectively.
 - No Income Tax Computation was received for the quarter ended 30th Sept 2020.

Segmentwise Revenue, Results and Capital Employed for the Quarter Ended 30th Sept 2020

(₹ in lakhs)

Sr. No.	Particulars	Unaudited					Audited Year Ended 31.03.2020
		Quarter Ended			Half Year Ended		
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	
1	Segment Revenue						
a	Healthcare	16.74	1.59	3.60	18.33	45.56	53.48
b	Fine Chemicals	90.35	27.62	2.11	117.97	148.71	285.11
c	Rent on leasehold land	33.78	16.29	33.78	50.07	67.56	135.13
d	Others	3.09	3.04	2.00	6.13	3.59	11.38
	Total:	143.96	48.54	41.49	192.50	265.42	486.10
	Less: Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00	0.00
	Net Sales / Income from Operations	143.96	48.54	41.49	192.50	265.42	486.10
2	Segment Results (Profit / Loss) before tax						
a	Healthcare	10.40	0.64	2.00	11.04	28.72	34.94
b	Fine Chemicals	20.81	3.85	0.03	24.66	7.41	-11.16
c	Rent on leasehold land	33.55	16.06	33.55	49.61	67.10	135.13
d	Others	3.09	3.04	2.00	6.13	3.59	11.38
	Total:	67.85	23.59	37.58	91.44	106.82	170.29
	Loss:						
	Interest	0.00	0.00	0.00	0.00	0.00	0.00
	Other Unallocable Expenditure (net off)	22.59	21.14	20.45	43.73	49.72	70.13
	Total Profit before Tax:	45.26	2.45	17.13	47.71	57.10	100.16
3	Capital Employed (Segment Assets - Segment Liabilities)						
a	Healthcare	7.20	11.12	7.30	7.30	7.30	6.23
b	Fine Chemicals	74.56	93.42	9.55	74.56	9.55	28.95
c	Rent on leasehold land	1.62	1.85	2.55	1.62	2.55	2.08
d	Others	341.06	272.78	192.69	341.06	192.69	287.74
	Total:	424.44	379.17	211.89	424.44	211.89	326.99

राजेश टिप
 मुंबई, रविवार, ८ नोव्हेंबर २०२०

Statements of Assets & Liabilities

(₹ in lakhs)

Sr. No.	Particulars	As at 30.09.2020	As at 31.03.2020
A	ASSETS		
1	Non-current Assets		
(a)	Property, Plant & Equipment	125.68	127.91
(b)	Investment Property	63.04	63.50
	Financial Assets		
(a)	Loans	0.00	0.00
(b)	Deferred Tax Assets (net)	50.13	93.79
(c)	Other non-current assets	14.27	1.28
	Total non-current assets	253.12	286.48
2	Current Assets		
(a)	Current Investments	0.75	0.73
(b)	Inventories	51.91	114.91
(c)	Trade Receivables	2.46	2.64
(d)	Cash & Cash equivalents	67.84	5.04
(e)	Bank balance other than cash & Cash Equivalents	183.18	183.08
(f)	Loans	0.43	0.19
(g)	Income tax assets (net)	3.53	5.47
(h)	Other current assets	5.05	9.14
(j)	Other Financial assets	43.66	5.46
	Total current assets	358.81	326.66
	TOTAL ASSETS	611.93	613.14
B	EQUITY AND LIABILITIES		
1	Equity Share Capital		
(a)	Share Capital	499.61	499.61
(b)	Other Equity	(25.05)	(73.37)
	Total Equity	474.56	426.24
2	LIABILITIES		
1	Non-current Liabilities		
(a)	Other long term liabilities	61.42	61.42
(b)	Long term provisions	24.40	15.75
	Total non-current liabilities	85.82	77.17
2	Current Liabilities		
(a)	Trade payables	27.38	80.38
(b)	Other financial Liabilities	13.80	20.15
(c)	Other current liabilities	1.49	1.64
(d)	Short-term provisions	8.88	7.56
	Total current liabilities	51.55	109.73
	TOTAL EQUITY AND LIABILITIES	611.93	613.14

Unaudited Cash Flow Statement for the half year ended 30th Sept 2020

(₹ in lakhs)

Sr. No.	Particulars	For the Half year ended 30/09/2020	For the year ended 31/03/2020
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before Tax and Extraordinary Items	47.71	100.16
	Add / Less: Depreciation	2.80	5.77
	Interest / Dividend	(6.08)	(10.52)
	Other comprehensive income	0.00	0.07
	Exceptional Items	0.00	(26.39)
	Operating Profit / Loss before working Capital changes	44.51	69.09
	Adjustment for (Increase) / Decrease in operating Assets		
	Inventories	63.00	(42.09)
	Trade Receivables	0.18	1.17
	Non-current loans and income Tax Assets	1.94	(17.54)
	Other Financial Assets	(12.99)	(3.89)
	Current Assets - Loans and other assets	3.85	75.06
	Adjustment for increase / (Decrease) in operating Liabilities		
	Non-current provisions	8.65	1.45
	Trade Payables	(53.00)	22.86
	Borrowings and Other Financial Liabilities	6.35	(4.19)
	Other Current Liabilities	0.64	0.39
	Current Provisions	0.00	0.73
	Cash generated before tax payments	63.12	103.04
	Less: Income tax paid	0.00	0.00
	Cash generated from operations	63.12	103.04
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Fixed Assets	(0.13)	(0.05)
	Investments in Mutual Funds	0.00	(0.03)
	Interest / Dividend Received	0.00	13.71
	Investments in Fixed Deposits (maturing within 12 months)	(0.21)	(110.40)
	Net Cash inflow/out flow in investing activities	(0.32)	(105.77)
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Net Cash used in financing activities	62.80	(2.73)
	Net increase in cash and cash equivalents	5.04	7.77
	Cash and cash equivalents as at the beginning of the period	67.84	5.04

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 6th November, 2020.

Mumbai
6th November 2020

By order of the Board
MSR Ayyangar
Managing Director
DIN: 00090266