



## EMMESSAR BIOTECH & NUTRITION LIMITED

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/2021/S-LDF105

October 20, 2021

The Manager  
The Department of Corporate Service  
BSE Limited  
Floor 25, Phiroze Jeebhoy Towers  
Dalal Street, Fort, Mumbai – 400 001,

Dear Sir / Madam,

**Sub: Outcome of the Board Meeting.**

**Ref: Scrip Code No. 524768**

With reference to the above subject, we wish to inform you that the Board of Directors at their meeting held today, has approved and took on record the Un-Audited Financial Results of the Company for the second quarter / half year ended September 30, 2021.

Please find enclosed a copy of the said Un-Audited Financial Results along with the Limited Review Report for the second quarter / half year ended September 30, 2021. The results will also be filed in XBRL format.

The Board meeting commenced at 11.30 am and concluded at 12.30 pm.

You are kindly requested to take same on record.

Thanking you,

Yours faithfully,  
**For Emmessar Biotech & Nutrition Limited**

  
**MSR Ayyangar**  
**Managing Director**  
**DIN No.: 00090266**  
Encl: Financial Results & Limited Review



**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 2021**

(Rs. In Lakhs)

Sr. No.	Particulars	Unaudited				Audited Year Ended 31.03.2021	
		Quarter Ended		Half Year Ended			
		30.09.2021	30.06.2021	30.09.2020	30.09.2021		
I	Revenue from Operations	3.58	2.32	107.09	5.90	136.30	699.08
II	Other Income	42.71	37.81	36.87	80.52	56.20	146.56
	<b>Total Income (I + II)</b>	<b>46.29</b>	<b>40.13</b>	<b>143.96</b>	<b>86.42</b>	<b>192.50</b>	<b>845.64</b>
III	Expenses						
	Cost of material consumed	0.69	0.02	15.34	0.71	17.49	251.97
	Purchase of Stock-trade	-	0.00	-	-	4.80	12.14
	Change in Inventories of Finished goods	0.22	0.86	52.07	1.08	61.96	89.12
	Employee Benefit Expenses	17.66	17.95	14.01	35.61	26.39	63.84
	Depreciation & Amortisation of Assets	1.85	1.39	1.44	3.24	2.88	5.77
	Other Expenditure	7.52	11.11	15.84	18.63	31.27	197.35
	<b>Total Expenses (IV)</b>	<b>27.94</b>	<b>31.33</b>	<b>98.70</b>	<b>59.27</b>	<b>144.79</b>	<b>620.19</b>
IV	Profit / (loss) from Operations before tax (III - IV)	18.35	8.80	45.26	27.15	47.71	225.45
V	Exceptional items	-	-	-	-	-	-
VI	Profit / (loss) before tax	18.35	8.80	45.26	27.15	47.71	225.45
VII	Tax Expenses						
	1. Current Tax (MAT)	-	-	-	-	-	-47.00
	2. Deferred Tax	-	-	-	-	-	-44.76
	3. MAT Credit	-	-	-	-	-	6.25
	4. Excess/short provision of earlier years	-	-	-	-	0.61	5.03
VIII	Net Profit / (loss) after tax (V - VI)	18.35	8.80	45.26	27.15	48.32	144.97
IX	Other Comprehensive Income	-	-	-	-	-	(1.14)
X	Total comprehensive income and Other Comprehensive	18.35	8.80	45.26	27.15	48.32	143.83
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	0.37	0.18	0.91	0.54	0.97	2.88
	Diluted	0.37	0.18	0.91	0.54	0.97	2.88

Notes:

- The above results were taken on record by the Board of Directors and the Audit Committee at their meeting held on 20th October 2021 and have been subject to Limited Review by the Statutory Auditors. The review report of the Statutory Auditors is being filed with the BSE.
- The Company operates two segments ie. Healthcare and rent on leasehold land during this quarter.
- Deferred tax & provision for taxation will be calculated annually.
- No Investor Compliant was received for the quarter ended 30th Sept 2021

Mumbai  
20th October 2021

MSR Ayyangar  
Managing Director



*(Handwritten Signature)*

**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 2021**

Particulars	Unaudited					Audited
	Quarter Ended			Half Year Ended		Year Ended
	30.09.2021	30.06.2020	30.09.2020	30.09.2021	30.09.2020	31.03.2021
<b>Segment Revenue</b>						
Healthcare	3.58	2.32	16.74	5.90	18.33	68.97
Fine Chemicals	-	0.00	90.35	-	117.97	630.10
Rent on leasehold land	33.78	33.78	33.78	67.56	50.07	135.13
Others	8.93	4.03	3.09	12.96	6.13	11.43
<b>Total:</b>	<b>46.29</b>	<b>40.13</b>	<b>143.96</b>	<b>86.42</b>	<b>192.50</b>	<b>845.63</b>
Less: Inter Segment Revenue	-	-	-	-	-	-
<b>Net Sales / Income from Operations</b>	<b>46.29</b>	<b>40.13</b>	<b>143.96</b>	<b>86.42</b>	<b>192.50</b>	<b>845.63</b>
<b>Segment Results (Profit / Loss) before tax</b>						
Healthcare	2.35	1.44	10.40	3.79	11.04	25.60
Fine Chemicals	-	-	20.81	-	24.66	158.99
Rent on leasehold land	33.55	33.55	33.55	67.10	49.61	135.13
Others	8.93	4.03	3.09	12.96	6.13	11.43
<b>Total:</b>	<b>44.83</b>	<b>39.02</b>	<b>67.85</b>	<b>83.85</b>	<b>91.44</b>	<b>331.15</b>
Less:						
Interest	-	-	-	-	-	-
Other Unallocable Expenditure (net off)	26.48	30.22	22.59	56.70	43.73	105.7
<b>Total Profit before Tax</b>	<b>18.35</b>	<b>8.80</b>	<b>45.26</b>	<b>27.15</b>	<b>47.71</b>	<b>225.45</b>
<b>Capital Employed</b> (Segment Assets - Segment Liabilities)						
Healthcare	5.93	6.45	7.20	5.93	7.20	8.33
Fine Chemicals	-	0.00	74.56	-	74.56	219.77
Rent on leasehold land	0.68	0.91	1.62	0.68	1.62	1.14
Others	586.39	479.20	341.06	586.39	341.06	286.69
<b>Total:</b>	<b>593.00</b>	<b>486.56</b>	<b>424.44</b>	<b>593.00</b>	<b>424.44</b>	<b>515.93</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 20th October, 2021.

Mumbai  
20th October 2021

By order of the Board  
MSR Ayyangar  
Managing Director



## EMMESSAR BIOTECH &amp; NUTRITION LTD

## Statements of Assets &amp; Liabilities

(Rs. In Lakhs)

	Particulars	As at 30.09.2021	As at 31.03.2021
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current Assets</b>		
	(a) Property, Plant & Equipment	151.04	123.26
	(b) Investment Property	62.10	62.57
	<b>Financial Assets</b>		
	(a) Deferred Tax Assets (net)	54.14	54.14
	(b) Other non current assets	0.34	1.28
	<b>Total non-current assets</b>	<b>267.62</b>	<b>241.25</b>
	<b>Current Assets</b>		
<b>2</b>	(a) Current Investments	0.78	6.73
	(b) Inventories	5.88	0.76
	(c) Trade Receivables	1.35	271.01
	(d) Cash & Cash equivalents	2.70	52.64
	(e) Bank balance other than cash & Cash Equi	434.99	194.44
	(f) Loans	-	0.05
	(g) Income tax assets (net)	-	-
	(h) Other current assets	4.40	9.35
	(i) Other Financial assets	8.02	4.43
	<b>Total current assets</b>	<b>458.12</b>	<b>539.41</b>
	<b>TOTAL ASSETS</b>	<b>725.74</b>	<b>780.66</b>
	<b>EQUITY AND LIABILITIES</b>		
<b>B</b>	<b>Equity Share Capital</b>		
<b>1</b>	(a) Share Capital	499.61	499.61
	(b) Other Equity	97.62	70.47
	<b>Total Equity</b>	<b>597.23</b>	<b>570.08</b>
	<b>LIABILITIES</b>		
	<b>Non-current Liabilities</b>		
<b>2</b>	(a) Other long term liabilities	61.42	61.42
	(b) Long term provisions	11.87	8.91
	<b>Total non-current liabilities</b>	<b>73.29</b>	<b>70.33</b>
	<b>Current Liabilities</b>		
<b>3</b>	(a) Trade payables	1.30	49.63
	(b) Other financial Liabilities	15.81	18.24
	(c) Provision for Income Tax (net)	17.40	24.36
	(d) Other current liabilities	2.61	29.93
	(e) Short-term provisions	18.10	18.09
	<b>Total current liabilities</b>	<b>55.22</b>	<b>140.25</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>725.74</b>	<b>780.66</b>

**EMMESSAR BIOTECH & NUTRITION LTD**

**Unaudited Cash Flow Statement for the half year ended 30th Sept 2021**

Rs. In Lacs

		For the Half year ended 30/09/2021	For the year ended 31/03/2021
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net Profit before Tax and Extraordinary Items	27.15	225.45
	Add/(-)Less: Depreciation	3.24	5.77
	Interest / Dividend	-13.91	-11.38
	Other comprehensive income	0	-1.58
	Exceptional Items	0	0.00
	<b>Operating Profit / Loss before working Capital changes</b>	<b>16.48</b>	<b>218.27</b>
	<b>Adjustment for (Increase) / Decrease in operating Assets</b>		
	Inventories	-5.12	108.18
	Trade Receivables	269.66	-268.36
	Non current loans and Income Tax Assets	0.00	-7.05
	Other Financial Assets	0.94	1.02
	Current Assets - Loans and other assets	5.00	5.41
	<b>Adjustment for Increase / (Decrease) in operating Liabilities</b>		
	Non current provisions	2.96	-6.84
	Trade Payables	-48.33	-30.75
	Borrowings and Other Financial Liabilities	2.43	-1.92
	Other Current Liabilities	-3.28	28.30
	Current Provisions	0.00	10.53
	<b>Cash generated before tax payments</b>	<b>240.75</b>	<b>56.79</b>
	Less: Income tax paid	0.00	10.00
	<b>Cash generated from operations</b>	<b>240.75</b>	<b>46.79</b>
<b>B</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Purchase of Fixed Assets	-30.56	-0.18
	Investments in Mutual Funds	0.00	-0.04
	Interest / Dividend Received	13.91	12.40
	Investments in Fixed Deposits (maturing within 12 months)	-225.36	-11.36
	<b>Net Cash inflow/(out flow) in Investing activities</b>	<b>-242.01</b>	<b>0.82</b>
<b>C</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Net Cash used in financing activities		
	<b>Net increase in cash and cash equivalents</b>	<b>-1.26</b>	<b>47.60</b>
	Cash and cash equivalents as at the beginning of the period	52.64	5.04
	Cash and cash equivalents as at the end of the period	51.38	52.64

Mumbai  
20th October 2021

  
**MSR Ayyangar**  
**Managing Director**  
**DIN: 00090266**



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Website : [www.vsa.co.in](http://www.vsa.co.in)

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

**Independent Auditor's Review Report on Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**TO THE BOARD OF DIRECTORS OF**

**Emmessar Biotech & Nutrition Limited**

1. We have reviewed the accompanying statement of unaudited financial results of Emmessar Biotech & Nutrition Limited ("the Company") for the quarter and half year ended September 30, 2021.
2. This statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For V. Sankar Aiyar & Co.,  
Chartered Accountants  
(FRN. 109208W)**

Place: Mumbai  
Date: October 20, 2021

  
**V Mohan  
Partner  
(Membership No. 017748)  
UDIN: 21017748AAAACJ8653**