



EMMESSAR BIOTECH & NUTRITION LIMITED

29, Kamer Building, 4th floor, 38, Cawasji Patel Street, Fort, Mumbai – 400 001
Tel: 022-35661373 / 35664530 Email: enquiries@ebnl.org Website: www.ebnl.org
Investors Grievance Email: investors@ebnl.org CIN No. L24110MH1992PLC065942

EBN/2022/S-LDF053

October 20, 2022

The Manager
The Department of Corporate Service
BSE Limited
Floor 25, Phiroze Jeejebhoy 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, 2022.

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, 2022. The results will also be filed in XBRL format.

The Board meeting commenced at 03.00 pm and got concluded at 5.00 pm

You are kindly requested to take same on record.

Thanking you,

Yours faithfully,
For Emmessar Biotech & Nutrition Limited



Srinivasa Raghavan Mathurakavi Ayyangar
Managing Director
DIN: 00090266

Encl: Financial Results & Limited Review



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EBN/2022/S-LDF053A

October 20, 2022

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.
Intimation for change in Directorate pursuant to Regulation 30 of SEBI (Listing
Obligation & Disclosure Requirements) Regulations, 2015**

Ref: Scrip Code No. 524768

Pursuant to Regulation 30 and other applicable regulations of the SEBI Listing Regulations, we wish to inform you that the Board of Directors of the Company at its meeting held on Thursday, October 20, 2022, on the recommendations of the Nomination and Remuneration Committee, has approved the appointment of Mr. Milind Sitaram Desai (DIN: 00326235) as Additional Independent Director of the Company with the provisions of Section 161 read with Section 149 of the Companies Act, 2013.

The brief profile of Mr. Milind S. Desai is enclosed herewith as an Annexure-I.

The Board has also reconstituted the following Committees with the induction of Mr. Milind S. Desai.

1. Audit Committee – Chairman
2. NRC - Member

You are kindly requested to take same on record.

Thanking you,

Yours faithfully,
For Emmessar Biotech & Nutrition Limited

Srinivasa Raghavan Mathurakavi Ayyangar
Managing Director



Encl: (1) Profile of Mr. Milind S. Desai.
(2) Reconstitution – Committee Details – Annexure-II

Regd. Office & Factory: Plot No. T-3/2, MIDC Area, Talaja – 410208. Dist. Raigad. Maharashtra.
Email: enquiries@ebnl.org Website: www.ebnl.org



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Annexure - I

Brief profile of Mr. Milind S. Desai

Reason for change viz. appointment, resignation, removal, death or otherwise	Mr. Milind Sitaram Desai is appointed as an Independent Director on the Board of the Company with effect from October 20, 2022 to broad base the board.
Date of appointment / cessation (as applicable) & term of appointment	w.e.f. October 20, 2022
Brief Profile (in case of appointment)	Brief Profile: Mr. Milind Sitaram Desai 1. DOB: 13-02-1962 2. Qualification: Chartered Accountant 3. Experience: He is a Corporate Advisor and running his own Consultancy firm. He has a vast experience of more than 35 years. 4. Director – IITL Projects Limited since 23-03-2013 IITL Investrust Limited since 16-10-2014 Industrial Investment Trust Limited since 12-02-2019.
Disclosure of relationships between directors (in case of appointment of a director)	Mr. Milind Sitaram Desai is not related to any Director of the Company

Yours faithfully,
For Emmessar Biotech & Nutrition Limited

Srinivasa Raghavan Mathurakavi Ayyangar
Managing Director
DIN: 00090266





EMMESSAR BIOTECH & NUTRITION LIMITED

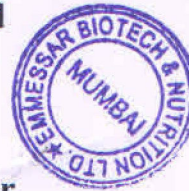
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Annexure - II

Reconstitution of Committees

I. AUDIT COMMITTEE	<ol style="list-style-type: none">01. Mr. Milind S. Desai - Chairman02. Mr. Ashok M. Kadakia - Member03. Mr. Anantharama S. Subramanian - Member04. Mr. Srinivasa Raghavan Mathurakavi Ayyangar – Member
II. NOMINATION & REMUNERATION COMMITTEE	<ol style="list-style-type: none">01. Mr. Ashok M. Kadakia - Chairman02. Mr. Anantharama S. Subramanian - Member03. Mr. Milind S. Desai - Member04. Mrs. Rajalakshmi S. Raghavan – Member

Yours faithfully,
For Emmessar Biotech & Nutrition Limited



Srinivasa Raghavan Mathurakavi Ayyangar
Managing Director
DIN: 00090266

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 2022

Sr. No.	Particulars	(Rs. In Lakhs)					
		Unaudited				Audited	
		Quarter Ended		Half Year Ended		Year Ended	
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022	
I	Revenue from Operations	6.76	20.78	3.58	27.54	5.90	36.49
II	Other Income	43.22	44.09	42.71	87.31	80.52	191.87
	Total Income (I + II)	49.98	64.87	46.29	114.85	86.42	228.36
III	Expenses						
	Cost of material consumed	1.20	1.49	0.69	2.69	0.71	1.65
	Purchase of Stock-trade	-	7.00	-	7.00	-	11.00
	Change in Inventories of Finished goods	0.91	-0.33	0.22	0.58	1.08	-0.09
	Employee Benefit Expenses	19.08	19.36	17.66	38.44	35.61	77.31
	Depreciation & Amortisation of Assets	2.32	2.28	1.85	4.60	3.24	9.23
	Other Expenditure	5.98	8.54	7.52	14.52	18.63	36.11
	Total Expenses (IV)	29.49	38.34	27.94	67.83	59.27	135.21
IV	Profit / (loss) from Operations before tax (III - IV)	20.49	26.53	18.35	47.02	27.15	93.15
V	Exceptional items	-	-	-	-	-	-
VI	Profit / (loss) before tax	20.49	26.53	18.35	47.02	27.15	93.15
VII	Tax Expenses						
	1. Current Tax	(10.00)	-	-	(10.00)	-	-19.00
	2. Deferred Tax	3.00	(7.00)	-	(4.00)	-	-2.22
	3. MAT Credit		-				-5.00
	4. Excess/short provision of earlier years		-				-19.39
VIII	Net Profit / (loss) after tax (V - VI)	13.49	19.53	18.35	33.02	27.15	47.54
IX	Other Comprehensive Income	-	-	-	-	-	(0.72)
X	Total comprehensive income and Other Comprehensive	13.49	19.53	18.35	33.02	27.15	46.82
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	0.27	0.39	0.37	0.66	0.54	0.94
	Diluted	0.27	0.39	0.37	0.66	0.54	0.94

Notes:

- The above results were taken on record by the Board of Directors and the Audit Committee at their meeting held on 20th October 2022 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.
- No Investor Compliant was received for the quarter ended 30th Sept 2022

Mumbai
20th October 2022

Srinivasa Raghavan Mathurakavi Ayyanga
Managing Director
DIN: 00090266



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 2022							
Sr. No	Particulars	Unaudited					Audited
		Quarter Ended			Half Year Ended		Year Ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
1	Segment Revenue						
a	Healthcare	6.76	20.78	3.58	27.54	5.90	36.49
b	Rent on leasehold land	37.16	37.16	33.78	74.32	67.56	138.51
c	Others	6.06	6.93	8.93	12.99	12.96	53.36
	Total:	49.98	64.87	46.29	114.85	86.42	228.36
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net Sales / Income from Operations	49.98	64.87	46.29	114.85	86.42	228.36
2	Segment Results (Profit / Loss) before tax						
a	Healthcare	4.65	11.86	2.35	16.51	3.79	22.60
b	Rent on leasehold land	36.93	36.93	33.55	73.86	67.10	138.51
c	Others	6.06	6.93	8.93	12.99	12.96	53.36
	Total:	47.64	55.72	44.83	103.36	83.85	214.47
	Less:						
	Interest	-	-	-	-	-	-
	Other Unallocable Expenditure (net off)	27.15	29.19	26.48	56.34	56.70	121.32
	Total Profit before Tax	20.49	26.53	18.35	47.02	27.15	93.15
3	Capital Employed (Segment Assets - Segment Liabilities)						
a	Healthcare	6.99	6.55	5.93	6.99	5.93	3.78
b	Rent on leasehold land	(0.25)	-0.02	0.68	(0.25)	0.68	0.21
c	Others	646.30	634.90	586.39	646.30	586.39	583.79
	Total:	653.04	641.43	593.00	653.04	593.00	587.78

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, 2022.

Mumbai
20th October 2022

By order of the Board
Srinivasa Raghavan Mathurakavi Ayyangar
Managing Director
DIN: 00090266



EMMESSAR BIOTECH & NUTRITION LTD			
Statements of Assets & Liabilities			
(Rs. In Lakhs)			
	Particulars	As at 30.09.2022	As at 31.03.2022
A	ASSETS		
1	Non-current Assets		
	(a) Property, Plant & Equipment	142.20	145.51
	(b) Investment Property	61.17	61.63
	Financial Assets		
	(a) Deferred Tax Assets (net)	23.80	27.80
	(b) Other non current assets	0.34	0.29
	Total non-current assets	227.51	235.24
	Current Assets		
2	(a) Current Investments	0.81	0.79
	(b) Inventories	5.85	6.82
	(c) Trade Receivables	1.37	1.29
	(d) Cash & Cash equivalents	242.63	18.19
	(e) Bank balance other than cash & Cash Equ	206.12	440.21
	(f) Loans	1.13	0.59
	(g) Income tax assets (net)	-	1.32
	(h) Other current assets	63.93	5.51
	(i) Other Financial assets	6.98	11.42
	Total current assets	528.82	486.14
	TOTAL ASSETS	756.33	721.37
	EQUITY AND LIABILITIES		
B	Equity Share Capital		
1	(a) Share Capital	499.61	499.61
	(b) Other Equity	150.31	117.29
	Total Equity	649.92	616.90
	LIABILITIES		
	Non-current Liabilities		
2	(a) Other long term liabilities	61.42	61.42
	(b) Long term provisions	10.06	10.04
	Total non-current liabilities	71.48	71.46
	Current Liabilities		
3	(a) Trade payables	0.36	2.16
	(b) Other financial Liabilities	7.48	7.14
	(c) Provision for Income Tax (net)	0.47	-
	(d) Other current liabilities	3.25	3.21
	(e) Short-term provisions	23.37	20.50
	Total current liabilities	34.93	33.01
	TOTAL EQUITY AND LIABILITIES	756.33	721.37





EMMESSAR BIOTECH & NUTRITION LTD

Unaudited Cash Flow Statement for the half year ended 30th Sept 2022

Rs. In Lacs

	For the Half year ended 30-09-2022	For the year ended 31-03-2022
A	CASH FLOW FROM OPERATING ACTIVITIES	
	Net Profit before Tax and Extraordinary Items	47.02
	Add/(-)Less: Depreciation	4.60
	Interest / Dividend	-13.00
	Other comprehensive income	0
	Exceptional Items	0
	Operating Profit / Loss before working Capital changes	38.62
	Adjustment for (Increase) / Decrease in operating Assets	
	Inventories	0.97
	Trade Receivables	-0.08
	Non current loans and Income Tax Assets	1.32
	Other Financial Assets	-0.05
	Current Assets - Loans and other assets	-58.96
	Adjustment for Increase / (Decrease) in operating Liabilities	
	Non current provisions	0.02
	Trade Payables	-1.80
	Borrowings and Other Financial Liabilities	-0.34
	Other Current Liabilities	-3.28
	Current Provisions	0.00
	Cash generated before tax payments	-23.58
	Less: Income tax paid	0.00
	Cash generated from operations	-23.58
B	CASH FLOW FROM INVESTING ACTIVITIES	
	Purchase of Fixed Assets	-0.83
	Investments in Mutual Funds	-0.01
	Interest / Dividend Received	13.00
	Investments in Fixed Deposits (maturing within 12 months)	235.86
	Deposits Received	0.00
	Net Cash inflow/(out flow) in Investing activities	248.02
C	CASH FLOW FROM FINANCING ACTIVITIES	
	Net Cash used in financing activities	
	Net increase in cash and cash equivalents	224.44
	Cash and cash equivalents as at the beginning of the period	18.19
	Cash and cash equivalents as at the end of the period	242.63

Mumbai
20th October 2022


Srinivasa Raghavan Mathurakavi Ayyangar
 Managing Director
 DIN: 00090266



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

Independent Auditor's Review Report on Unaudited Quarterly and Year to Date 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, 2022.
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)**

**Asha
Jayantibhai
Patel**

**Asha Patel
Partner
(Membership No. 166048)
UDIN: 22166048BALJKV2757**

Digitally signed by
Asha Jayantibhai Patel
Date: 2022.10.20
16:33:18 +05'30'



Place: Mumbai
Date: October 20, 2022