

EMMESSAR BIOTECH & NUTRITION LIMITED

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

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

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

EBN/S-LDF74

May 21, 2021

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 under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref: Scrip Code No. 524768

With reference to the captioned subject, please be informed that the Board of Directors of the Company at its meeting held today i.e., 21st May, 2021 through Video Conferencing at 02.00 pm and concluded at 4.00pm, the following business were transacted by the Board.

1. The Board has considered and approved the Audited Standalone financial results of the Company for the fourth quarter and financial year ended March 31, 2021.

The Audited Financial Results of the Company for the quarter and year ended March 31, 2021 will be made available on the website of the Company: <http://www.ebnl.org>, in due compliance with the Listing Regulations.

2. The Board took on record the Auditors' Report issued by the Statutory Auditors for the Audited Standalone Financial Result of the Company for the Financial Year 2020 - 2021.
3. Declaration pursuant to Regulation 33 (3) (d) of SEBI [LODR] Regulations, 2015.
4. The Board also decided to hold the Annual General Meeting, the date of which will be declared shortly.
5. General discussion about other matters as per the agenda of the meeting.

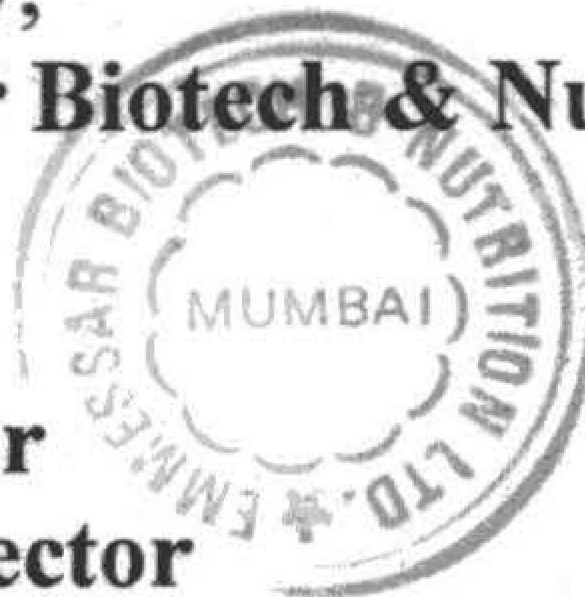
You are kindly requested to take this on record.

Thanking you,

Yours faithfully,

For Emmessar Biotech & Nutrition Limited


MSR Ayyangar
Managing Director
DIN: 00090266



Regd. Office & Factory: Plot No. T-3/2, MIDC Area, P.O. Box No. 39. Taloja – 410208.

Dist. Raigad. Maharashtra. Email: enquiries@ebnl.org Website: www.ebnl.org



EMMESSAR BIOTECH & NUTRITION LIMITED

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

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

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

EBN/S-LDF74A

May 21, 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: Regulation 33 of SEBI (LODR) Regulations, 2015 – Audited Standalone Financial Results of the Company for the quarter / year ended March 31, 2021.

Ref: Scrip Code No. 524768

Pursuant to provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we wish to inform you that the Board of Directors at its meeting held today, May 21, 2021, has approved the Audited Standalone Financial Results of the Company for the quarter and year ended March 31, 2021.

We are enclosing herewith the following.

1. The Audited Standalone Financial Results of the Company for the quarter and year ended March 31, 2021
2. The Auditors' Report dated May 21, 2021, issued by the Statutory Auditors for the Audited Standalone Financial Result of the Company for the Financial Year 2020 - 2021. The Results will be made available on the website of the Company: <http://www.ebnl.org>.
3. Declaration pursuant to Regulation 33 (3) (d) of SEBI [LODR] Regulations, 2015.

You are kindly requested to take this on record.

Thanking you,
Yours faithfully,
For Emmessar Biotech & Nutrition Limited


MSR Ayyangar
Managing Director
DIN: 00090266





EMMESSAR BIOTECH & NUTRITION LIMITED

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

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

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

EBN/S-LDF74B

May 21, 2021

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

Dear Sir / Madam,

Sub: Declaration pursuant to Regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref: Scrip Code No. 524768

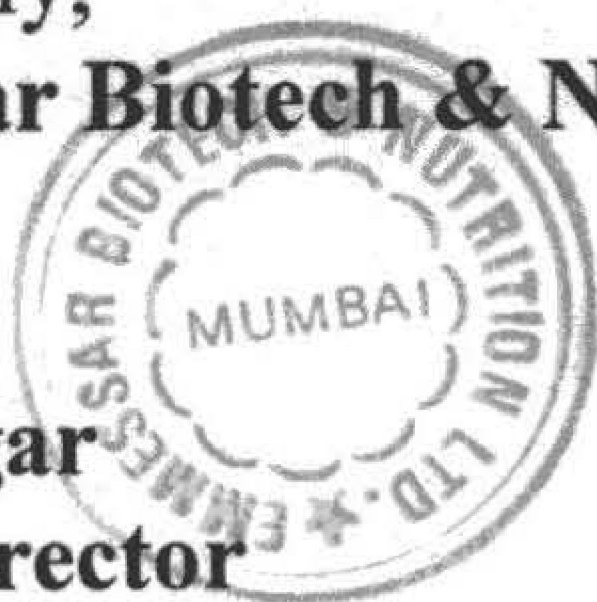
In compliance with the provision of Regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that M/s. V. Sankar Aiyar & Co., Statutory Auditors of the Company, have issued an Audit Report dated May 21, 2021, with Unmodified Opinion of the Audited Financial Results of the Company (Standalone), for the quarter / year ended March 31, 2021

You are kindly requested to take this on record.

Thanking you,
Yours faithfully,

For Emmessar Biotech & Nutrition Limited

sd
MSR Ayyangar
Managing Director
DIN: 00090266



EMMESSAR BIOTECH & NUTRITION LTD						
Regd Office: Plot No. T-3/2, MIDC, Taloja, Raigard District, Maharashtra - 410 208						
CIN: L24110MH1992PLC06594229						
AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 31ST MARCH 2021					Rs. In lacs	
Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2021
		Audited	Audited	Audited	Audited	Audited
	PART A					
1	Revenue from Operations	452.07	110.70	86.04	699.08	339.59
2	Other Income	36.27	54.08	37.10	146.56	146.51
	Total Income (1 + 2) A	488.34	164.78	123.14	845.64	486.10
	PART B					
3	Expenses					
	(a) Cost of material consumed	50.92	67.61	87.82	251.97	209.76
	(b) Purchase of Stock-trade	7.33	-	0.80	12.14	14.22
	(c) Change in inventories of Finished goods	166.86	(23.75)	(65.39)	89.12	(69.90)
	(d) Employee Benefit Expenses	17.70	19.74	12.86	63.84	57.54
	(e) Depreciation & amortisation of Assets	1.46	1.44	1.43	5.77	5.78
	(f) Other Expenditure	111.47	54.61	66.50	197.35	168.55
	Total Expenses (a to f)	355.74	119.65	104.02	620.19	385.94
4	Profit from operations from exceptional items and taxes (A - B)	132.60	45.13	19.12	225.45	100.16
5	Exceptional Items	0.00	0.00	26.40	0.00	26.40
6	Profit / loss before tax (4 - 5)	132.60	45.13	(7.28)	225.45	73.76
7	Tax Expense					
	1. Current tax (MAT)	(47.00)	0.00	(16.00)	(47.00)	(16.00)
	2. Deferred tax (asset)	(44.76)	0.00	2.05	(44.76)	2.05
	3. Excess / (Short) provision of earlier years	4.48	0.07	0.00	5.03	(0.10)
	4. MAT Credit available	6.25	0.00	15.66	6.25	15.66
8	Net Profit / (loss) after tax (6 - 7)	51.57	45.06	(5.57)	144.97	75.47
9	Other comprehensive income	1.14	0.00	(0.05)	1.14	(0.05)
10	Total comprehensive income for the period and other comprehensive income	50.43	45.06	(5.52)	143.83	75.52
11	Paid-up Equity Share Capital	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
12	Earnings per Equity Share					
	a) Basic	1.01	0.90	(0.11)	2.88	1.51
	b) Diluted	1.01	0.90	(0.11)	2.88	1.51

NOTES

- The above results were taken on record by the Board of Directors and the Audit Committee at their meeting held on 21st May 2021.
- The financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS-34) as prescribed under Section 133 of Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rule 2015 and the Companies (Indian Accounting Standards) Amendments Rule 2016 as amended thereafter.
- During the year the company operated in three segments ie. Healthcare, Fine Chemicals and Rent on leasehold land.
- The audit as required under Regulation 33 of the SEBI (Listing obligation and disclosure agreements) regulations, 2015 has been completed by the Auditors of the company.
- No Investors complaints were received as of Quarter ended 31st March 2021
- Previous years' figures have been regrouped wherever considered necessary.

Place: Mumbai
Date : 21-05-2021

for Emmessar Biotech & Nutrition Ltd

MSR Ayyangar
Managing Director.



EMMESSAR BIOTECH & NUTRITION LTD

Quarter and Year ended Segment wise Revenue Results and Capital Employed under Clause 41 of the Listing Agreement.					
[Rs. In Lakhs]					
	Quarter ended			Year Ended	
	31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020
	Audited	Audited	Audited	Audited	Audited
1. Segment Revenue (Net Sales / Income)					
a. Healthcare	47.86	2.80	2.49	41.56	53.48
b. Fine Chemicals	404.22	107.90	83.55	657.51	286.11
c. Rent on Leasehold land	33.78	51.27	33.78	135.13	135.13
d. Others	2.49	2.81	3.32	11.43	11.38
Total:	488.35	164.78	123.14	845.63	486.10
Less: Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00
Net Sales / Income from Operations	488.35	164.78	123.14	845.63	486.10
2. Segment Results (Profit / Loss) before Tax and Interest					
a. Healthcare	37.07	0.74	1.82	25.60	34.94
b. Fine Chemicals	91.81	19.27	0.69	158.99	(11.16)
c. Rent on Leasehold land	33.78	50.85	33.78	135.13	135.13
d. Others	2.49	2.81	3.32	11.43	11.38
Total:	165.15	73.67	39.61	331.15	170.29
Less:					
Interest	0.00	0.00	0.00	0.00	0.00
Other Unallocable Expenditure net off Unallocable Income	32.55	28.54	20.49	105.70	70.13
Total Profit / (loss) before Tax	132.60	45.13	19.12	225.45	100.16
3. Capital Employed (Segment Assets - Segment Liabilities)					
a. Healthcare	8.33	8.13	8.23	8.33	8.23
b. Fine Chemicals	219.77	71.17	28.95	219.77	28.95
c. Rent on Leasehold land	1.14	1.39	2.08	1.14	2.08
d. Others	286.69	389.23	287.74	286.69	287.74
Total:	515.93	469.92	326.99	515.93	326.99

The above results were taken on record at a meeting of the Board of Directors held on May 21, 2021

Mumbai
21st May 2021

By order of the Board
MSR Ayyangar
Managing Director



EMMESSAR BIOTECH & NUTRITION LTD			
Statements of Assets & Liabilities			
(Rs. In Lakhs)			
	Particulars	As at 31st Mar 2021	As at 31st Mar 2020
A	ASSETS		
1	Non-current Assets		
	(a) Property, Plant & Equipment	123.26	127.91
	(b) Investment Property	62.57	63.50
	(c) Other Financial Assets	1.28	1.28
	(d) Deferred Tax Assets (net)	54.14	93.79
	Sub-total Non-current Assets	241.24	286.48
2	Current Assets		
	(a) Inventories	6.73	114.91
	(b) Investments	0.76	0.73
	(c) Trade Receivables	271.01	2.65
	(d) Cash & Cash equivalents	52.64	5.04
	(e) Bank balance other than cash & Cash Equi	194.44	183.08
	(f) Loans	0.05	0.19
	(g) Income tax assets (net)	0.00	5.47
	(h) Other Financial assets	4.43	5.46
	(e) Other current assets	9.35	9.15
	Sub-total Current Assets	539.41	326.66
	TOTAL ASSETS	780.65	613.14
B	EQUITY AND LIABILITIES		
1	SHAREHOLDER'S FUNDS:		
	(a) Equity Share Capital	499.61	499.61
	(b) Other Equity	70.47	(73.37)
	Sub-total Shareholder's funds	570.08	426.24
2	Non-current Liabilities		
	(a) Other Financial liabilities	61.42	61.42
	(b) Long Term Provisions	8.91	15.74
	Sub-total Non-current liabilities	70.33	77.17
3	Current Liabilities		
	(a) Trade payables	49.63	80.38
	(b) Other financial Liabilities	18.24	20.16
	(c) Provision for Tax (net)	24.36	
	(d) Other current liabilities	29.93	1.64
	(e) Short-term provisions	18.09	7.56
	Sub-total Current Liabilities	140.25	109.73
	TOTAL EQUITY AND LIABILITIES	780.65	613.14

Emmessar Biotech & Nutrition Ltd.



Managing Director.

EMMESSAR BIOTECH & NUTRITION LTD

CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2021		2020-21	2019-20
		Rupees	Rupees
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before Tax and Extraordinary Items	2,25,45,326	1,00,15,911
	Add/(-)Less: Depreciation	5,77,242	5,77,750
	Interest / Dividend	-11,37,541	-10,52,908
	Other comprehensive income	-1,57,882	7,602
	Exceptional Items	0	-26,39,587
	Operating Profit / Loss before working Capital changes	2,18,27,145	69,08,768
	Adjustment for (Increase) / Decrease in operating Assets		
	Inventories	1,08,18,015	-42,09,469
	Trade Receivables	-2,68,35,665	1,17,383
	Non current loans and Income Tax Assets	-7,05,471	-17,53,745
	Other Financial Assets	1,02,247	-3,89,653
	Current Assets - Loans and other assets	5,40,740	75,05,930
	Adjustment for Increase / (Decrease) in operating Liabilities		
	Non current provisions	-6,83,664	1,45,704
	Trade Payables	-30,75,334	22,86,059
	Borrowings and Other Financial Liabilities	-1,92,349	-4,19,212
	Other Current Liabilities	28,29,618	39,404
	Current Provisions	10,53,456	73,505
	Cash generated before tax payments	56,78,738	1,03,04,674
	Less: Income tax paid	10,00,000	0
	Cash generated from operations	46,78,738	1,03,04,674
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Fixed Assets	-18,000	-5,200
	Investments in Mutual Funds	-3,849	-3,312
	Interest / Dividend Received	12,39,788	13,70,795
	Investments in Fixed Deposits (maturing within 12 months)	-11,36,228	-1,19,40,419
	Net Cash inflow/(out flow) in Investing activities	81,711	-1,05,78,136
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Net Cash used in financing activities		
	Net increase in cash and cash equivalents	47,60,449	-2,73,462
	Cash and cash equivalents as at the beginning of the year	5,03,877	7,77,339
	Cash and cash equivalents as at the end of the year	52,64,326	5,03,877

Emmessar Biotech & Nutrition Ltd.



Managing Director.

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 REPORT

To The Board of Directors of Emmessar Biotech & Nutrition Limited

Opinion

We have audited the accompanying financial results of Emmessar Biotech & Nutrition limited ("the Company"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial results:

- (i) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (ii) gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of net profit and other comprehensive income and other financial information of the Company for the year ended 31 March, 2021

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements in India under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.

Board of Director's Responsibilities for the Financial Results

These Standalone financial results have been prepared on the basis of the standalone annual financial statements of the Company. The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor’s Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Conclude on the appropriateness of management’s use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor’s report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

V. Sankar Aiyar & Co.

CHARTERED ACCOUNTANTS

Mumbai – 400 020

Other Matters

The Financial Results include the results for the quarter ended 31st March, 2021 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year.

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



(V. Mohan)

(M.No.017748)

UDIN: 21017748AAAABB3263

Place: Mumbai

Date: May 21, 2021