



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-LDF018

May 21, 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 under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref: Scrip Code No. 524768

With reference to the above subject, please be informed that the Board of Directors at its meeting held today, has transacted the following business.

1. The Board has considered and approved the Audited Standalone Financial Results of the company for the fourth quarter / financial year ended March 31, 2022.

The Audited Financial Results of the Company for the year ended March 31, 2022, 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 2021 – 2022.
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.

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



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



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EBN/2022/S-LDF018A

May 21, 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: Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Audited Standalone Financial Results of the Company for the fourth quarter / year ended March 31, 2022.

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, 2022, has approved the Audited Standalone Financial Results of the Company for the quarter and year ended March 31, 2022.

We are enclosing herewith the following:

1. The Audited Standalone Financial Results of the Company for the quarter and year ended March 31, 2022.
2. The Independent Auditors' Report dated May 21, 2022, issued by the Statutory Auditors for the Audited Standalone Financial Result of the Company for the Financial Year 2021 – 2022. The Results will be made available on the website of the Company: <https://www.ebnl.org>.
3. Declaration pursuant to Regulation 33 (3) (d) of SEBI [LODR] Regulations, 2015.

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 & Independent Auditors Report.

Regd. Office & Factory: Plot No. T-3/2, MIDC Area, Taloja – 410208. Dist. Raigad. Maharashtra.
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EBN/2022/S-LDF018B

May 21, 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: Declaration pursuant to Regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations.

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 Audit Report dated May 21, 2022, with Unmodified Opinion of the Audited Financial Results of the Company (Standalone), for the quarter / year ended March 31, 2022.

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

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 2022					Rs. In lacs	
Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
		Unaudited	Unaudited	Unaudited	Audited	Audited
	PART A					
1	Revenue from Operations	14.64	15.95	452.07	36.49	699.08
2	Other Income	70.60	40.75	36.27	191.87	146.56
	Total Income (1 + 2) A	85.24	56.70	488.34	228.37	845.64
	PART B					
3	Expenses					
	(a) Cost of material consumed	4.99	1.36	50.92	1.65	251.97
	(b) Purchase of Stock-trade	0.00	9.72	7.33	11.00	12.14
	(c) Change in inventories of Finished goods	0.85	(6.16)	166.86	(0.09)	89.12
	(d) Employee Benefit Expenses	18.05	23.65	17.70	77.31	63.84
	(e) Depreciation & amortisation of Assets	3.69	2.31	1.46	9.23	5.77
	(f) Other Expenditure	8.58	8.90	111.47	36.12	197.35
	Total Expenses (a to f)	36.16	39.78	355.74	135.22	620.19
4	Profit from operations from exceptional items and taxes (A - B)	49.08	16.92	132.60	93.15	225.45
5	Exceptional Items	0.00	0.00	0.00	0.00	0.00
6	Profit / loss before tax (4 - 5)	49.08	16.92	132.60	93.15	225.45
7	Tax Expense					
	1. Current tax (MAT)	(19.00)	0.00	(47.00)	(19.00)	(47.00)
	2. Deferred tax (asset)	(2.22)	0.00	(44.76)	(2.22)	(44.76)
	3. Excess / (Short) provision of earlier years	(19.39)	0.00	4.48	(19.39)	5.03
	4. MAT Credit available	(5.00)	0.00	6.25	(5.00)	6.25
8	Net Profit / (loss) after tax (6 - 7)	3.47	16.92	51.57	47.54	144.97
9	Other comprehensive income	0.72	0.00	1.14	0.72	1.14
10	Total comprehensive income for the period and other comprehensive income	2.75	16.92	50.43	46.82	143.83
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	0.05	0.34	1.01	0.94	2.88
	b) Diluted	0.05	0.34	1.01	0.94	2.88

NOTES

- The above results were taken on record by the Board of Directors and the Audit Committee at their meeting held on 21st May 2022.
- 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 two segments i.e. Healthcare 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 2022
- Previous years' figures have been regrouped wherever considered necessary.

Place: Mumbai
Date : 21-05-2022

[Signature]
for Emmessar Biotech & Nutrition Ltd

Srinivasa Raghavan Mathurakavi Ayyangar
Managing Director.
DIN: 00090266



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	
	31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
	Unaudited	Unaudited	Unaudited	Audited	Audited
1. Segment Revenue (Net Sales / Income)					
a. Healthcare	14.64	15.95	47.86	36.49	41.56
b. Fine Chemicals	0.00	-	404.22	0.00	657.51
c. Rent on Leasehold land	37.16	33.78	33.78	138.51	135.13
d. Others	33.44	6.97	2.49	53.36	11.43
Total:	85.24	56.70	488.35	228.36	845.63
Less: Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00
Net Sales / Income from Operations	85.24	56.70	488.35	228.36	845.63
2. Segment Results (Profit / Loss) before Tax and Interest					
a. Healthcare	8.13	10.70	9.66	22.60	25.60
b. Fine Chemicals	0.00	0.00	119.22	0.00	158.99
c. Rent on Leasehold land	37.16	33.55	33.78	138.51	135.13
d. Others	33.44	6.97	2.49	53.36	11.43
Total:	78.73	51.22	165.15	214.47	331.15
Less:					
Interest	0.00	0.00	0.00	0.00	0.00
Other Unallocable Expenditure net off Unallocable Income	29.65	34.30	32.55	121.32	105.70
Total Profit / (loss) before Tax	49.08	16.92	132.60	93.15	225.45
3. Capital Employed (Segment Assets - Segment Liabilities)					
a. Healthcare	3.78	1.23	8.33	3.78	8.33
b. Fine Chemicals	0.00	0.00	219.77	0.00	219.77
c. Rent on Leasehold land	0.21	0.45	1.14	0.21	1.14
d. Others	583.79	609.17	286.69	583.79	286.69
Total:	587.78	610.85	515.94	587.78	515.94

The above results were taken on record at a meeting of the Board of Directors held on May 21, 2022

Mumbai
21st May 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 31st Mar 2022	As at 31st Mar 2021
A	ASSETS		
1	Non-current Assets		
	(a) Property, Plant & Equipment	145.51	123.26
	(b) Investment Property	61.63	62.57
	(c) Other Financial Assets	0.29	1.28
	(d) Deferred Tax Assets (net)	27.80	54.14
	Sub-total Non-current Assets	235.23	241.24
2	Current Assets		
	(a) Inventories	6.82	6.73
	(b) Investments	0.79	0.76
	(c) Trade Receivables	1.29	271.01
	(d) Cash & Cash equivalents	18.19	52.64
	(e) Bank balance other than cash & Cash Equi	440.21	194.44
	(f) Loans	0.59	0.05
	(g) Income tax assets (net)	1.32	-
	(h) Other Financial assets	11.42	4.43
	(e) Other current assets	5.51	9.35
	Sub-total Current Assets	486.14	539.41
	TOTAL ASSETS	721.37	780.65
B	EQUITY AND LIABILITIES		
1	SHAREHOLDER'S FUNDS:		
	(a) Equity Share Capital	499.61	499.61
	(b) Other Equity	117.29	70.47
	Sub-total Shareholder's funds	616.90	570.08
2	Non-current Liabilities		
	(a) Other Financial liabilities	61.42	61.42
	(b) Long Term Provisions	10.04	8.91
	Sub-total Non-current liabilities	71.46	70.33
3	Current Liabilities		
	(a) Trade payables	2.16	49.63
	(b) Other financial Liabilities	7.14	18.24
	(c) Provision for Tax (net)	-	24.36
	(d) Other current liabilities	3.21	29.93
	(e) Short-term provisions	20.50	18.09
	Sub-total Current Liabilities	33.01	140.25
	TOTAL EQUITY AND LIABILITIES	721.37	780.65

[Handwritten Signature]



EMMESSAR BIOTECH & NUTRITION LTD

Rupees in Lacs

CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2022		2021-22	2020-21
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before Tax and Extraordinary Items	93.15	225.45
	Add/(-)Less: Depreciation	9.23	5.77
	Interest / Dividend	-20.92	-11.38
	Other comprehensive income	-0.99	-1.58
	Exceptional Items	0.00	0.00
	Operating Profit / Loss before working Capital changes	80.48	218.27
	Adjustment for (Increase) / Decrease in operating Assets		
	Inventories	-0.09	108.18
	Trade Receivables	269.72	-268.36
	Non current loans and Income Tax Assets	-15.53	-7.05
	Other Financial Assets	0.00	1.02
	Current Assets - Loans and other assets	3.29	5.41
	Adjustment for Increase / (Decrease) in operating Liabilities		
	Non current provisions	1.13	-6.84
	Trade Payables	-47.46	-30.75
	Borrowings and Other Financial Liabilities	-11.10	-1.92
	Other Current Liabilities	-26.72	28.30
	Current Provisions	2.41	10.53
	Cash generated before tax payments	256.13	56.79
	Less: Income tax paid	29.15	10.00
	Cash generated from operations	226.98	46.79
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Fixed Assets	-30.56	-0.18
	Investments in Mutual Funds	-0.03	-0.04
	Interest / Dividend Received	13.93	12.40
	Investments in Fixed Deposits (maturing within 12 months)	-245.77	-11.36
	Deposits Received	0.99	0.00
	Net Cash inflow/(out flow) in Investing activities	-261.44	0.82
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Net Cash used in financing activities		
	Net increase in cash and cash equivalents	-34.46	47.60
	Cash and cash equivalents as at the beginning of the year	52.64	5.04
	Cash and cash equivalents as at the end of the year	18.19	52.64




Tel : 2200 4465, 2206 7440
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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

Report on the Audit of Financial Results

Opinion

We have audited the accompanying financial results of Emmessar Biotech & Nutrition Limited ("the Company") for the year ended March 31, 2022, attached herewith, being submitted by the Company pursuant to the requirement 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 financial results:

- (i) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (ii) give 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 March 31, 2022.

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 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 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 financial results have been prepared on the basis of the 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 are 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.

The Board of Directors is 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 with reference to financial statements in place and the operating effectiveness of such control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the annual financial results made by the Management.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the 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.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the financial Results.



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.

Other Matters

The Financial Results include the results for the quarter ended 31st March, 2022 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.



Place: Mumbai
Date: May 21, 2022

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

Asha
Jayantibhai
Patel

Digitally signed by
Asha Jayantibhai Patel
Date: 2022.05.21
12:24:38 +05'30'

(Asha Patel)
Partner
(M.No.166048)
UDIN: 22166048AJIYRZ9602