



EMMESSAR BIOTECH & NUTRITION LTD

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

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

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

EBN/2019/S-2467

May 22, 2019

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

Dear Sir,

Ref: Scrip Code No. 524768
Sub: Outcome of the Board Meeting.

Pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015, this is to inform you that the Board of Directors of the Company at its meeting held today, have inter alia approved the Audited Financial Results of the Company for year ended March 31, 2019.

We are attaching herewith the following for your records.

1. Audited Financial Results alongwith the Segmentwise & Revenue Results and Statement of Assets & Liabilities.
2. Auditor's Report with Year to Date Results.
3. Declaration in respect of Auditor's Report with unmodified opinion.

This is for your information and record.

Thanking you,

Yours faithfully,
For Emmessar Biotech & Nutrition Ltd

Compliance Officer



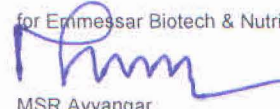
EMMESSAR BIOTECH & NUTRITION LTD						
Regd Office: Plot No. T-3/2, MIDC, Taloja, Raigard District, Maharashtra - 410 208						
CIN: L24110MH1992PLC06594229						
AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH 2019						Rs. In lacs
Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2019	31.12.2018	31.03.2018	31.03.2019	31.03.2018
		Audited	Audited	Audited	Audited	Audited
	PART A					
1	Revenue from Operations	15.27	28.38	3.80	62.95	131.50
2	Other Income	35.86	31.58	30.82	129.99	126.55
	Total Income (1 + 2) A	51.13	59.96	34.62	192.94	258.05
	PART B					
3	Expenses					
	(a) Cost of material consumed	39.55	0.81	1.38	36.60	40.63
	(b) Excise on sale of goods	-	-	-	0.00	6.20
	(c) Purchase of Stock-trade	0.45	6.15	0.00	17.95	10.28
	(d) Change in inventories of Finished goods	(46.05)	3.85	(0.64)	(42.14)	11.69
	(e) Employee Benefit Expenses	10.56	16.14	11.96	57.55	40.76
	(f) Depreciation & amortisation of Assets	1.40	2.15	2.64	7.86	5.06
	(g) Other Expenditure	26.76	13.35	10.16	57.07	63.83
	Total Expenses (a to g)	32.67	42.45	25.50	134.89	178.46
4	Profit from operations from exceptional items and taxes (A - B)	18.46	17.51	9.12	58.05	79.59
5	Exceptional Items	28.67	0.00	0.00	28.67	0.00
6	Profit / loss before tax (4 - 5)	(10.21)	17.51	9.12	29.38	79.59
7	Tax Expense					
	1. Current tax (MAT)	(6.00)	0.00	(22.00)	(6.00)	(22.00)
	2. Deferred tax (asset)	1.91	0.00	33.75	1.91	33.75
	3. MAT Credit available	28.00	0.00	0.00	28.00	0.00
8	Net Profit / (loss) after tax (6 - 7)	13.70	17.51	20.87	53.29	91.34
9	Other comprehensive income	0.96	0.00	1.81	0.96	1.81
10	Total comprehensive income for the period and other comprehensive income	12.74	17.51	22.68	52.34	89.53
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	0.26	0.35	0.45	1.05	1.79
	b) Diluted	0.26	0.35	0.45	1.05	1.79

NOTES

- The above results were taken on record by the Board of Directors and the Audit Committee at their meeting held on 22nd May 2019
- 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 i.e. 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 2019
- Exceptional items relates to loss of plant & machinery, electrical installation and furniture & fixtures for a major fire accident in the factory on 16.12.2018
- The Company has accounted for Un-utilized MAT credit available for previous year Rs. 2200000 and for current year Rs. 600000 during the current financial year.
- Previous years' figures have been regrouped wherever considered necessary.

Place: Mumbai
Date : 22-05-2019

for Emmessar Biotech & Nutrition Ltd


MSR Ayyangar
Managing Director.

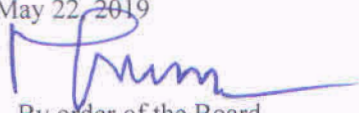


EMMESSAR BIOTECH & NUTRITION LTD

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	
	31.03.2019	31.12.2018	31.03.2018	31.03.2019	31.03.2018
	Audited	Audited	Audited	Audited	Audited
1. Segment Revenue (Net Sales / Income)					
a. Healthcare	3.72	28.38	3.80	29.21	40.61
b. Fine Chemicals	11.55	-	0.00	0.32	84.68
c. Rent on Leasehold land	33.78	30.71	30.71	125.92	122.85
d. Others	2.08	0.87	0.11	58.05	3.70
Total:	51.13	59.96	34.62	213.50	251.84
Less: Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00
Net Sales / Income from Operations	51.13	59.96	34.62	213.50	251.84
2. Segment Results (Profit / Loss) before Tax and Interest					
a. Healthcare	1.14	17.23	3.06	0.00	22.09
b. Fine Chemicals	0.32	0.00	0.00	0.00	6.12
c. Rent on Leasehold land	33.78	30.29	30.71	0.00	122.85
d. Others	2.08	0.87	0.11	58.05	3.70
Total:	37.32	48.39	33.88	58.05	154.76
Less:					
Interest	0.00	0.00	0.00	0.00	0.00
Other Unallocable Expenditure net off Unallocable Income	18.86	30.88	24.76	53.98	75.17
Total Profit / (loss) before Tax	18.46	17.51	9.12	4.08	79.59
3. Capital Employed (Segment Assets - Segment Liabilities)					
a. Healthcare	0.00	6.43	12.04	0.00	12.04
b. Fine Chemicals	0.00	72.99	58.74	0.00	58.74
c. Rent on Leasehold land	0.00	2.46	65.37	0.00	65.37
d. Others	179.41	210.48	203.63	179.41	203.63
Total:	179.41	292.36	339.77	179.41	339.77

The above results were taken on record at a meeting of the Board of Directors held on May 22, 2019

Mumbai
22-May-19


 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 2019	As at 31st Mar 2018
A	ASSETS		
1	Non-current Assets		
	(a) Property, Plant & Equipment	134.30	160.07
	(b) Investment Property	64.43	65.37
	(c) Other Financial Assets	1.50	1.51
	(d) Deferred Tax Assets (net)	76.03	45.74
	(e) Other non current assets	-	10.44
	Sub-total Non-current Assets	276.26	283.13
2	Current Assets		
	(a) Inventories	72.81	8.69
	(b) Investments	0.69	0.66
	(c) Trade Receivables	3.82	3.34
	(d) Cash & Cash equivalents	7.77	4.09
	(e) Bank balance other than cash & Cash Equi	63.67	22.80
	(f) Loans	0.51	0.35
	(g) Income tax assets (net)	12.89	5.94
	(h) Other Financial assets	1.56	0.10
	(e) Other current assets	76.47	62.35
	Sub-total Current Assets	240.20	108.33
	TOTAL ASSETS	516.46	391.46
B	EQUITY AND LIABILITIES		
1	SHAREHOLDER'S FUNDS:		
	(a) Equity Share Capital	499.61	499.61
	(b) Other Equity	(148.79)	(201.13)
	Sub-total Shareholder's funds	350.82	298.48
2	Non-current Liabilities		
	(a) Other Financial liabilities	61.42	61.42
	(b) Long Term Provisions	14.28	12.23
	Sub-total Non-current liabilities	75.71	73.65
3	Current Liabilities		
	(a) Borrowings	7.17	-
	(b) Trade payables	57.52	0.73
	(c) Other financial Liabilities	17.18	12.26
	(d) Other current liabilities	1.24	0.73
	(c) Short-term provisions	6.82	5.60
	Sub-total Current Liabilities	89.94	19.32
	TOTAL EQUITY AND LIABILITIES	516.46	391.46

[Handwritten Signature]





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

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

May 22, 2019

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

Ref: Scrip Code No. 524768

Sub: Declaration pursuant to Regulation 33(3) (d) of the SEBI [LODR] Regulations, 2015.

Dear Sir,

In compliance with the provisions of Regulation 33 (3) (d) of the SEBI [LODR] Regulations, 2015, we hereby declare that, M/s. V. Sankar Aiyar & Co, Statutory Auditors of the Company, have issued as Audit Report with unmodified opinion of the Audited Financial Results of the Company (Standalone) for the year ended March 31, 2019.

Kindly take the same in your record.

Thanking you,

Yours faithfully,
For Emmessar Biotech & Nutrition Ltd

MSR Ayyangar
Managing Director
DIN : 00090266



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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

Auditor's Report on Quarterly Financial Results and Year to Date 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 EMESSAR BIOTECH & NUTRITION LIMITED

We have audited the accompanying Statement of Financial Results of Emmessar Biotech & Nutrition Limited ("the Company") for the year ended 31st March 2019 ("The Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 as modified by Circular No CIR/CFD/FAC/62/2016 dated July 5, 2016.

1. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of the related financial statements which has been prepared in accordance with the Indian Accounting Standards (Ind AS), 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 express an opinion on the Statement based on our audit of such standalone financial statements.
2. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

3. Based on our audit conducted as above, in our opinion and to the best of our information and according to the explanations given to us, the Statement;
 - i. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, as modified by Circular No CIR/CFD/FAC//62/2016 dated July 5, 2016 and

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V. Sankar Aiyar & Co.


CHARTERED ACCOUNTANTS

Mumbai - 400 020

- ii. gives a true and fair view in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the total comprehensive income (comprising of net profit and other comprehensive income) and other financial information of the Company for the year ended 31st March 2019.
4. The Statement includes the results for the Quarter ended 31st March 2019 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the current financial year which were subject to limited review by us.

For V. Sankar Aiyar & Co
Chartered Accountants
FRN:109208W

Place : Mumbai
Date : May 22, 2019



V. Mohan
Partner
M. No: 17748