



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

Date: November 07, 2024

To,
The Manager
Listing Department,
Bombay Stock Exchange Limited,
P. J. Tower, Dalal Street,
Mumbai – 400 001

Ref: -Security Code No.524768
Sub: Outcome of Board Meeting

The Board of Directors at their meeting held today i.e. November 07, 2024 has transacted the following items of business:

1. Unaudited Financial Results for the Quarter ended September 30, 2024:

Pursuant to Regulation 33(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are forwarding herewith a copy of Unaudited Financial Results for the Quarter ended 30.09.2024.

The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 07.11.2024 (i.e today).

We also enclose "Limited Review Report" dated 07.11.2024, issued by Statutory Auditors, M/s. V. Nagarajan & Co., Chartered Accountant(s), FRN No.: 004879N, in respect of Unaudited Financial Results for the Quarter ended 30.09.2024. The results are attached at "Annexure A".

2. Resignation of Mrs. Rajalakshmi Srinivasa Raghavan:

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015, we write to inform you that the Board of Directors accepted the resignation of Mrs. Rajalakshmi Srinivasa Raghavan, Non-Executive Director of the Company with effect from the closure of Business hours of November 07, 2024.

Information as required under regulation 30 read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023 is detailed below:

a. Reason for Change	:	Resignation
b. Date of Cessation	:	w.e.f. closure of business hours of November 7, 2024
c. Brief Profile (in case of appointment)	:	NA
d. disclosure of relationships between directors (in case of appointment of a director).	:	NA

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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3. Resignation of Secretarial Auditor and appointment of new Secretarial Auditor:

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015, we write to inform you that the Board of Directors accepted the resignation of CS Mohd Akram, Practicing Company Secretary, Secretarial Auditor and approved the appointment of M/S. SHIVAM AGARWAL & ASSOCIATES as the new secretarial auditors of the Company with effect from the closure of Business hours of November 07, 2024.

Information as required under regulation 30 read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023 is detailed below:

a. Reason for Change	:	Resignation of CS Mohd. Akram and appointment of Shivam Agarwal & Associates
b. Date of Cessation	:	w.e.f. closure of business hours of November 7, 2024
c. Brief Profile (in case of appointment)	:	Shivam Agarwal & Associates is a reputed firm specializing in corporate law, compliance, and secretarial services. Based in New Delhi, the firm is dedicated to providing a comprehensive range of services tailored to meet the dynamic needs of businesses. Their team of qualified professionals brings extensive expertise in corporate governance, regulatory compliance, and strategic advisory for businesses at various stages of growth.
d. disclosure of relationships between directors (in case of appointment of a director).	:	NA

The Meeting commenced at 12:30 pm and concluded at 2:10 p.m.

Kindly take the above on record.

For **EMMESSAR BIOTECH & NUTRITION LIMITED**

Srinivasa Raghavan Mathurakavi Ayyangar
(Managing Director)



Encl: As above

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



V NAGARAJAN & CO.

Chartered Accountants

Limited Review Report on Unaudited Financial Results of Emmessar Biotech & Nutrition Limited for the Quarter and Half Yearly ended 30th September 2024 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

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 yearly ended 30th September 2024, ("The Statement").
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 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 and in compliance with Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Our responsibility is to issue a report on the statement based on our review.
3. We conducted our review in accordance with the Standards on Review Engagements (SRE) 2410, 'Review on Interim Financial Information Performed by the Independent auditor of the Entity' issued by the Institute of Chartered Accountants of India. These standards require that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to enquiries of the Company personnel and analytical procedures applied to financial data and thus provide 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.

Place: Hyderabad
Date: 07th November, 2024

For V Nagarajan & Co.
Chartered Accountants
ICAI Firm Regn. No. 004879N

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SHANKAR
Date: 2024.11.07
14:02:20 +05'30'

Shankar Cherekupally
Partner
Membership No. 252304
UDIN: 24252304BKFSW9477

EMMESSAR BIOTECH & NUTRITION LTD

Regd Office: T-3/2, MIDC, Talaja, Raigad District, Maharashtra State
CIN: L24110MH1992PLC06594229

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER / HALF YEAR ENDED 30TH SEPTEMBER 2024

(Rs. in Lakhs)

Sr. No.	Particulars	Unaudited					Audited
		Quarter Ended			Half Year Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
I	Revenue from Operations	33.99	7.92	8.43	41.91	15.20	55.52
II	Other Income	50.99	45.73	52.73	96.73	98.44	199.21
	Total Income (I + II)	84.99	53.65	61.16	138.64	113.64	254.73
III	Expenses						
	Cost of material consumed	2.20	1.04	1.35	3.24	2.97	6.34
	Purchase of Stock-trade	12.08	-	-	12.08	-	10.88
	Change in Inventories of Finished goods	(1.52)	1.23	0.98	(0.30)	0.95	2.60
	Employee Benefit Expenses	20.66	23.29	21.49	43.94	43.75	95.68
	Depreciation & Amortisation of Assets	2.44	2.44	2.44	4.88	4.88	9.76
	Other Expenditure	8.48	9.83	6.15	18.31	16.41	48.20
	Total Expenses (IV)	44.34	37.82	32.42	82.16	68.95	173.47
IV	Profit / (loss) from Operations before tax (III - IV)	40.65	15.84	28.74	56.48	44.69	81.26
V	Exceptional items	-	-	-	-	-	-
VI	Profit / (loss) before tax	40.65	15.84	28.74	56.48	44.69	81.26
VII	Tax Expenses						
	1. Current Tax	(10.00)	(3.00)	(8.05)	(13.00)	(12.55)	-24.76
	2. Deferred Tax	(2.79)	(3.94)	(0.96)	(6.73)	(6.92)	-1.87
	3. MAT Credit		-				0.00
	4. Excess/short provision of earlier years		-		-	-	20.33
VIII	Net Profit / (loss) after tax (V - VI)	27.85	8.90	19.73	36.75	25.22	74.96
IX	Other Comprehensive Income	-	-	-	-	-	(1.17)
X	Total comprehensive income and Other Comprehensive	27.85	8.90	19.73	36.75	25.22	73.79
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
XII	Other Equity						240.63
	Earning per Shares						
	Basic	0.56	0.18	0.39	0.74	0.50	1.48
	Diluted	0.56	0.18	0.39	0.74	0.50	1.48

Notes:

- The above results were taken on record by the Board of Directors and the Audit Committee at their meeting held on 7th November 2024 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 2024

- These Statement have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 (the 'Act') read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and other accounting principles generally accepted in India and is in compliance with presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended).
- Figures of previous period/year have been regrouped/rearranged wherever necessary. The impact of the same is not material to the user of the Statement.



(Handwritten Signature)

Mumbai
7th November 2024

Srinivasa Raghavan Mathurakavi Ayyangar
Managing Director
DIN: 00090266

EMMESSAR BIOTECH & NUTRITION LIMITED							
Regd Office: T-32, MIDC, Talaja, Raigad District, Maharashtra State							
CIN: L24110MH1992PLC06594229							
Segmentwise Revenue, Results and Capital Employed for the Quarter Ended 30th Sept 2024 (Rs. In Lakhs)							
Sr. No	Particulars	Unaudited					Audited
		Quarter Ended		Half Year Ended		Year Ended	
		30.09.2024	30.09.2024	30.09.2024	30.09.2023	31.03.2024	
1	Segment Revenue						
a	Healthcare	33.99	7.92	8.43	41.91	55.52	
b	Rent on leasehold land	37.16	37.16	37.16	74.32	148.64	
c	Others	13.83	8.57	15.57	22.40	50.57	
	Total:	84.99	53.65	61.16	138.64	254.73	
	Less: Inter Segment Revenue	-	-	-	-	-	
	Net Sales / Income from Operations	84.99	53.65	61.16	138.64	254.73	
2	Segment Results (Profit / Loss) before tax						
a	Healthcare	21.24	5.15	5.38	26.39	32.44	
b	Rent on leasehold land	36.93	36.93	36.93	73.86	148.64	
c	Others	13.83	8.57	15.57	22.40	50.57	
	Total:	72.00	50.65	57.88	122.65	231.65	
	Less:						
	Interest	-	-	-	-	-	
	Other Unallocable Expenditure (net off)	31.35	34.81	29.14	66.17	150.39	
	Total Profit before Tax	40.65	15.84	28.74	56.48	81.26	
3	Capital Employed (Segment Assets - Segment Liabilities)						
a	Healthcare	11.76	12.01	11.47	11.76	10.23	
b	Rent on leasehold land	(2.12)	-1.89	(1.18)	(2.12)	-1.66	
c	Others	763.73	728.34	505.31	763.73	714.73	
	Total:	773.37	738.46	515.59	773.37	723.30	

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 7th November, 2024.

Mumbai
7th November 2024



[Signature]
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 30.09.2024	As at 31.03.2024
A	ASSETS		
1	Non-current Assets		
	(a) Property, Plant & Equipment	126.47	130.89
	(b) Investment Property	59.30	59.77
	Financial Assets		
	(a) Deferred Tax Assets (net)	-	-
	(b) Other non-current assets	0.88	0.49
	Total non-current assets	186.65	191.15
	Current Assets		
2	(a) Current Investments	0.93	0.89
	(b) Inventories	10.78	8.91
	(c) Trade Receivables	0.91	2.23
	(d) Cash & Cash equivalents	11.43	1.29
	(e) Bank balance other than cash & Cash Equ	653.01	616.98
	(f) Loans	9.57	1.37
	(g) Income tax assets (net)	22.04	16.94
	(h) Other current assets	9.68	24.91
	(i) Other Financial assets	23.51	9.63
	Total current assets	741.87	683.15
	TOTAL ASSETS	928.52	874.30
	EQUITY AND LIABILITIES		
B	Equity Share Capital		
1	(a) Share Capital	499.61	499.61
	(b) Other Equity	277.39	240.63
	Total Equity	777.00	740.24
	LIABILITIES		
	Non-current Liabilities		
2	(a) Other long term liabilities	61.42	61.42
	(b) Long term provisions	10.91	10.91
	(c) Deferred Tax Liability (note)	27.02	11.34
	Total non-current liabilities	99.35	83.67
	Current Liabilities		
3	(a) Borrowings	-	10.93
	(b) Trade payables	15.70	0.91
	(c) Other financial Liabilities	9.06	8.40
	(d) Other current liabilities	1.10	1.38
	(e) Short-term provisions	26.31	28.77
	Total current liabilities	52.17	50.39
	TOTAL EQUITY AND LIABILITIES	928.52	874.30

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EMMESSAR BIOTECH & NUTRITION LTD

Unaudited Cash Flow Statement for the half year ended 30th Sept 2024

Rs. In Lacs

	For the Half year ended 30-09-2024	For the year ended 31-03-2024
A	CASH FLOW FROM OPERATING ACTIVITIES	
	Net Profit before Tax and Extraordinary Items	56.48
	Add/(-)Less: Depreciation	4.88
	Interest / Dividend	-19.54
	Other comprehensive income	0
	Exceptional Items	0
	Operating Profit /Loss before working Capital changes	41.82
	Adjustment for (Increase) / Decrease in operating Assets	
	Inventories	-1.87
	Trade Receivables	1.32
	Non current loans and Income Tax Assets	-5.10
	Current Assets - Loans and other assets	7.03
	Adjustment for Increase / (Decrease) in operating Liabilities	
	Non current provisions	0.00
	Trade Payables	14.79
	Borrowings and Other Financial Liabilities	-0.66
	Other Current Liabilities	-0.28
	Current Provisions	-2.46
	Cash generated before tax payments	54.57
	Add: Income tax refund	0.00
	Cash generated from operations	54.57
B	CASH FLOW FROM INVESTING ACTIVITIES	
	Purchase of Fixed Assets	0.00
	Investments in Mutual Funds	-0.03
	Interest / Dividend Received	-19.54
	Investments in Fixed Deposits (maturing within 12 months)	-24.86
	Deposits Received	0.00
	Net Cash inflow/(out flow) in Investing activities	-44.44
C	CASH FLOW FROM FINANCING ACTIVITIES	
	Net Cash used in financing activities	
	Net increase in cash and cash equivalents	10.14
	Cash and cash equivalents as at the beginning of the period	1.29
	Cash and cash equivalents as at the end of the period	11.43

Mumbai
7th November 2024

Srinivasa Raghavan Mathurakavi Ayyangar
Managing Director
DIN: 00090266

