



## EMMESSAR BIOTECH & NUTRITION LIMITED

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

Tel: 022-35661373 / 35666930 Email: [enquiries@ebnl.org](mailto:enquiries@ebnl.org) Website: [www.ebnl.org](http://www.ebnl.org)

Investors Grievance Email: [investors@ebnl.org](mailto:investors@ebnl.org) CIN No. L24100MH992PLC065942

Date: February 06, 2025

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. February 06, 2025 has transacted the following items of business:

**1. Unaudited Financial Results for the Quarter ended December 31, 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 31.12.2024.

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 06.02.2025 (i.e today).

We also enclose "Limited Review Report" dated 06.02.2025, 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 31.12.2024. The results are attached at "Annexure A".

**2. Vacation of office of Mr. Anantharama Sethumani Subramanian:**

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors, at its meeting held on February 06, 2025, took note of the cessation of directorship of Mr. Anantharama Sethumani Subramanian in terms of Section 167(1)(b) of the Companies Act, 2013.

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:

<b>a. Reason for Change</b>	:	cessation of office under section 167(1)(b) of the Companies Act, 2013
<b>b. Date of Cessation</b>	:	w.e.f. closure of business hours of February 6, 2025
<b>c. Brief Profile (in case of appointment)</b>	:	NA
<b>d. disclosure of relationships between directors (in case of appointment of a director).</b>	:	NA



Regd. Office & Factory: Plot No. T-3/2, MIDC Area, Talaja – 410208, Dist. Raigad, Maharashtra.  
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## EMMESSAR BIOTECH & NUTRITION LIMITED

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The Meeting commenced at 12:45 pm and concluded at 1:30 p.m.

Kindly take the above on record.

For **EMMESSAR BIOTECH & NUTRITION LIMITED**



**Srinivasa Raghavan Mathurakavi Ayyangar**  
(Managing Director)

Encl: As above

**Limited Review Report on Unaudited Financial Results of Emmessar Biotech & Nutrition Limited for the Quarter and Nine months ended 31<sup>st</sup> December 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 nine months ended 31<sup>st</sup> December 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.

**For V Nagarajan & Co.  
Chartered Accountants  
ICAI Firm Regn. No. 004379N**



**Shankar Cherekupally  
Partner  
Membership No. 252304  
UDIN: 25252304BMHWXZ7271**

**Place: Hyderabad  
Date: 06<sup>th</sup> February, 2025**

**EMMESSAR BIOTECH & NUTRITION LIMITED**

Regd Office: T-3/2, MIDC, Taloja, Raigad District, Maharashtra State

CIN: L24110MH1992PLC06594229

**UNAUDITED FINANCIAL RESULTS AS ON 31st DECEMBER 2024**

Rs. in Lacs)

Particulars	Unaudited					Audited year ended
	Quarter Ended			Nine months Ended		
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
I Revenue from Operations	9.60	33.99	32.79	51.52	47.99	55.52
II Other Income	43.38	50.99	52.50	140.11	150.79	199.21
III <b>Total Income (I + II)</b>	<b>52.98</b>	<b>84.99</b>	<b>85.29</b>	<b>191.63</b>	<b>198.78</b>	<b>254.73</b>
IV Expenses						
Cost of material consumed	2.81	2.20	0.89	6.40	3.86	6.34
Purchase of Stock-trade	0.40	12.08	10.88	12.64	10.88	10.88
Change in Inventories of Finished goods	(0.00)	(1.52)	2.19	(0.30)	3.14	2.60
Employee Benefits Expense	27.95	20.66	29.04	71.89	72.79	95.68
Depreciation & Amortisation of Assets	2.44	2.44	2.44	7.32	7.32	9.76
Other Expenditure	6.34	8.48	10.40	24.14	26.65	48.20
<b>Total Expenses (IV)</b>	<b>39.94</b>	<b>44.34</b>	<b>55.84</b>	<b>122.09</b>	<b>124.64</b>	<b>173.47</b>
V Profit / (loss) from Operations before exceptional items and tax (III - IV)	13.04	40.65	29.45	69.54	74.14	81.26
VI Exceptional Items	-	-	-	-	-	-
VII Profit / (loss) before Tax	13.04	40.65	29.45	69.54	74.14	81.26
VIII Tax Expense	-	-	-	-	-	-
1. Current Tax	3.00	10.00	9.00	16.00	21.55	24.76
2. Deferred Tax	14.19	2.80	7.56	20.93	14.48	1.87
3. MAT Credit	-	-	-	-	-	-
4. Excess / (short) provision of earlier years	(5.87)	-	-	(5.87)	-	-20.33
Total Tax Expense	11.33	12.80	16.56	31.06	36.03	6.30
IX <b>Net Profit / (loss) after tax (VII - VIII)</b>	<b>1.72</b>	<b>27.85</b>	<b>12.89</b>	<b>38.48</b>	<b>38.11</b>	<b>74.96</b>
X Other Comprehensive Income	-	-	-	-	-	(1.17)
XI Total comprehensive income and Other Comprehensive Income	1.72	27.85	12.89	38.48	38.11	73.79
XII 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
XIII Other Equity	-	-	-	-	-	240.63
Earning per Shares						
Basic	0.03	0.56	0.26	0.77	0.76	1.48
Diluted	0.03	0.56	0.26	0.77	0.76	1.48

Notes:

- The above results were taken on record by the Board of Directors and the Audit Committee at their meeting held on 6th February 2025 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.
- No Investors Compliant received during the quarter ended 31st December 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.

Mumbai  
6th February 2025

For Emmessar Biotech & Nutrition Limited

Srinivasa Raghavan Mathurakavi Ayyangar  
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 and Nine Months Ended 31st Dec 2024 (Rs. in Lacs)							
Sr. No	Particulars	Unaudited					Audited
		Quarter Ended			Nine Months ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
1	<b>Segment Revenue</b>						
a	Healthcare	9.60	33.99	32.79	51.52	47.99	55.52
b	Rent on leasehold land	37.16	37.16	37.16	111.48	111.48	148.64
c	Others	6.22	13.83	15.34	28.63	39.30	50.57
	<b>Total:</b>	<b>52.98</b>	<b>84.99</b>	<b>85.29</b>	<b>191.63</b>	<b>198.78</b>	<b>254.73</b>
	<b>Less: Inter Segment Revenue</b>	-	-	-	-	-	-
	<b>Net Sales / Income from Operations</b>	<b>52.98</b>	<b>84.99</b>	<b>85.29</b>	<b>191.63</b>	<b>198.78</b>	<b>254.73</b>
2	<b>Segment Results (Profit / Loss) before tax</b>						
a	Healthcare	6.39	21.24	18.27	32.78	27.97	32.44
b	Rent on leasehold land	36.93	36.93	36.93	110.79	110.79	148.64
c	Others	6.22	13.83	15.34	28.63	39.30	50.57
	<b>Total:</b>	<b>49.54</b>	<b>72.00</b>	<b>70.55</b>	<b>172.20</b>	<b>178.06</b>	<b>231.65</b>
	<b>Less:</b>						
	Interest	-	-	-	-	-	-
	Other Unallocable Expenditure (net off)	36.50	31.35	41.10	102.66	103.92	150.39
	<b>Total Profit before Tax</b>	<b>13.04</b>	<b>40.65</b>	<b>29.45</b>	<b>69.54</b>	<b>74.14</b>	<b>81.26</b>
3	<b>Capital Employed (Segment Assets - Segment Liabilities)</b>						
a	Healthcare	11.90	11.76	23.04	11.90	23.04	10.23
c	Rent on leasehold land	(2.35)	(2.12)	(1.41)	(2.35)	(1.41)	-1.66
d	Others	735.74	763.73	713.46	735.74	713.46	714.73
	<b>Total:</b>	<b>745.29</b>	<b>773.37</b>	<b>735.09</b>	<b>745.29</b>	<b>735.09</b>	<b>723.30</b>

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 6th February, 2025.

Mumbai  
6th February 2025



For Emmessar Biotech & Nutrition Limited

*[Signature]*  
Srinivasa Raghavan Mathurakavi Ayyangar  
Managing Director  
DIN: 00090266



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### **B. Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc.**

Not Applicable

### **C. Format for disclosing outstanding default on loans and debt securities**

Nil

### **D. Format for disclosure of related party transactions (Not applicable as Corporate governance norms are exempt)**

Not Applicable

### **E. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along-with annual audited financial results (standalone and consolidated separately) (applicable only for annual filing i.e., 4th quarter)**

Not applicable