



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 12, 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. November 12, 2025 has transacted the following items of business:

Unaudited Financial Results for the Quarter ended September 30, 2025:

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 30.09.2025.

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 12.11.2025 (i.e today).

We also enclose "Limited Review Report" dated 12.11.2025, 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 30.09.2025. The results are attached at "Annexure A".

The Meeting commenced at 12:00 noon and concluded at 01:00 p.m.

Kindly take the above on record.

For **EMMESSAR BIOTECH & NUTRITION LIMITED**

M S Raghavan Ayyangar
(Managing Director)

Encl: As above



V NAGARAJAN & CO.

Chartered Accountants

Limited Review Report on the Quarterly and Year to date Unaudited Financial results of Emmessar Biotech & Nutrition Limited 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** (hereinafter referred to as "the Company") for the quarter and half year ended 30th September 2025, ("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 the 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, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Place: Hyderabad
Date: November 12, 2025

For V Nagarajan & Co.
Chartered Accountants
FRN : 004879N

Shankar Cherekupally
Partner
M. No. 252304
UDIN: 25252304BMHFXB2438

EMMESSAR BIOTECH & NUTRITION LTD

Regd Office: T-32, MIDC, Taloja, Raigad District, Maharashtra State

CIN: L24110MH1992PLC06594229

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER / HALF YEAR ENDED 30TH SEPTEMBER 2025

(Rs. in Lakhs)

Sr. No.	Particulars	Unaudited					Audited
		Quarter Ended			Half Year Ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	PART A						
1	Revenue from Operations	9.17	9.28	33.99	18.45	41.91	61.09
2	Other Income	53.87	53.42	50.99	107.29	96.73	200.87
	Total Income (1+2)	63.04	62.70	84.99	125.74	138.64	261.96
	PART B						
3	Expenses						
	(a) Cost of material consumed	3.06	1.16	2.20	4.22	3.24	6.90
	(b) Purchase of Stock-trade	-	0.00	12.08	-	12.08	12.64
	(c) Change in Inventories of Finished goods	(0.62)	1.94	(1.52)	1.32	(0.30)	-1.36
	(d) Employee Benefit Expenses	24.12	24.50	20.66	48.62	43.94	92.90
	(e) Depreciation & Amortisation of Assets	2.51	2.49	2.44	5.00	4.88	9.76
	(f) Finance cost	0.06	0.06	-	0.12	-	0.06
	(g) Other Expenditure	19.90	9.42	8.48	29.32	18.31	45.24
	Total Expenses (a to g)	49.03	39.57	44.34	88.59	82.16	166.14
4	Profit / (loss) from Operations before tax (III - IV)	14.02	23.13	40.65	37.14	56.48	95.82
5	Exceptional items	-	-	-	-	-	-
6	Profit / (loss) before tax	14.02	23.13	40.65	37.14	56.48	95.82
7	Tax Expenses						
	1. Current Tax	(3.59)	(6.00)	(10.00)	(9.59)	(13.00)	-27.30
	2. Deferred Tax	0.97	(0.01)	(2.79)	0.96	(6.73)	-20.17
	3. Excess/short provision of earlier years	-	-	-	-	-	-16.74
	Total Tax Expense (1+2+3)	(2.62)	(6.01)	(12.79)	(8.63)	(19.73)	(64.21)
	Net Profit / (loss) after tax (6 - 7)	11.40	17.12	27.85	28.52	36.75	31.61
8	Other Comprehensive Income	-	-	-	-	-	(1.06)
9	Total comprehensive income and Other Comprehensive Income	11.40	17.12	27.85	28.52	36.75	30.55
10	Paid-up Equity Share Capital	499.61	499.61	499.61	499.61	499.61	499.61
11	(Face Value of the share)	10.00	10.00	10.00	10.00	10.00	10.00
	Other Equity						271.19
12	Earning per Shares						
	Basic	0.23	0.34	0.56	0.57	0.74	0.61
	Diluted	0.23	0.34	0.56	0.57	0.74	0.61

Notes:

The above results were taken on record by the Board of Directors and the Audit Committee at their meeting held on 12th November 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 i.e. Healthcare and Real Estate on leasehold land during this quarter.

No Investor Complaint was received for the quarter ended 30th Sept 2025

These Statement have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian

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.



Srinivasa Raghavan Mathurakavi Ayyanga

Managing Director

DIN: 00090266

Mumbai


12th November 2025

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 2025 (Rs. in Lakhs)							
Sr. No	Particulars	Unaudited					Audited
		Quarter Ended			Half Year Ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
1	Segment Revenue						
a	Healthcare	9.17	9.28	33.99	18.45	41.91	61.09
b	Rent on leasehold land	41.33	41.33	37.16	82.65	74.32	152.36
c	Others	12.54	12.09	13.83	24.63	22.40	48.51
	Total:	63.04	62.70	84.99	125.74	138.64	261.96
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net Sales / Income from Operations	63.04	62.70	84.99	125.74	138.64	261.96
2	Segment Results (Profit / Loss) before tax						
a	Healthcare	6.74	6.18	21.24	12.92	26.39	39.12
b	Rent on leasehold land	41.10	41.10	36.93	82.19	73.86	151.44
c	Others	12.54	12.09	13.83	24.63	22.40	48.51
	Total:	60.38	59.37	72.00	119.75	122.65	239.07
	Less:						
	Interest	-	-	-	-	-	-
	Other Unallocable Expenditure (net off)	46.36	36.24	31.35	82.61	66.17	143.25
	Total Profit before Tax	14.02	23.13	40.65	37.14	56.48	95.82
3	Capital Employed (Segment Assets - Segment Liabilities)						
a	Healthcare	12.77	11.89	11.76	12.77	11.76	13.83
b	Rent on leasehold land	(3.05)	(2.82)	(2.12)	(3.05)	(2.12)	-2.59
c	Others	755.31	804.40	763.73	755.31	763.73	767.03
	Total:	765.02	813.46	773.37	765.02	773.37	778.27

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 12th November, 2025.

Mumbai
12th November 2025


 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 30.09.2025	As at 31.03.2025
A	ASSETS		
1	Non-current Assets		
	(a) Property, Plant & Equipment	118.38	122.06
	(b) Investment Property	58.36	58.83
	Financial Assets		
	(a) Deferred Tax Assets (net)	-	-
	(b) Other non current assets	0.49	0.49
	Total non-current assets	177.23	181.38
	Current Assets		
2	(a) Current Investments	0.99	0.97
	(b) Inventories	11.12	12.38
	(c) Trade Receivables	1.83	1.78
	(d) Cash & Cash equivalents	14.2	1.05
	(e) Bank balance other than cash & Cash Equi	718.04	686.13
	(f) Loans	2.82	3.05
	(g) Income tax assets (net)	-	-
	(h) Other current assets	9.52	25.98
	(i) Other financial assets	28.62	9.30
	Total current assets	774.36	740.63
	TOTAL ASSETS	951.58	922.01
	EQUITY AND LIABILITIES		
B	Equity Share Capital		
1	(a) Share Capital	499.61	499.61
	(b) Other Equity	299.72	271.20
	Total Equity	799.33	770.81
	LIABILITIES		
	Non-current Liabilities		
2	(a) Other Financial liabilities	59.40	59.40
	(b) Long term provisions	13.05	13.05
	(c) Deferred Tax Liability (net)	30.56	31.50
	Total non-current liabilities	103.96	103.95
	Current Liabilities		
3	(a) Borrowings	-	-
	(b) Trade payables	0.18	0.33
	(c) Other financial Liabilities	8.26	9.30
	(d) Other current liabilities	3.17	3.56
	(e) Short-term provisions	29.59	34.06
	(f) Income Tax Liabilities (net)	7.09	-
	Total current liabilities	48.29	47.25
	TOTAL EQUITY AND LIABILITIES	951.58	922.01

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EMMESSAR BIOTECH & NUTRITION LTD

Unaudited Cash Flow Statement for the half year ended 30th Sept 2025

Rs. in Lacs

	For the Half year ended 30-09-2025	For the year ended 31-03-2025
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax and Extraordinary Items	37.14	95.47
Add/(-)Less: Depreciation	5.00	9.76
Interest / Dividend	-23.80	-45.24
Other comprehensive income	0	-1.46
Exceptional Items	0	0.00
Operating Profit / Loss before working Capital changes	18.35	58.53
Adjustment for (Increase) / Decrease in operating Assets		
Inventories	1.26	-3.46
Trade Receivables	-0.05	0.45
Non current loans and Income Tax Assets	0.00	-19.78
Current Assets - Loans and other assets	16.69	-1.34
Adjustment for Increase / (Decrease) in operating Liabilities		
Non current provisions	13.50	2.14
Trade Payables	-0.15	-0.58
Borrowings and Other Financial Liabilities	1.04	-11.71
Other Current Liabilities	-0.39	2.18
Current Provisions	-4.47	-2.23
Cash generated before tax payments	45.79	24.20
Add: Income tax Refund	0.00	-0.76
Cash generated from operations	45.79	23.44
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	-0.85	0.00
Investments in Mutual Funds	-0.03	-0.07
Interest / Dividend Received	-23.80	45.54
Investments in Fixed Deposits (maturing within 12 months)	-20.74	-69.16
Deposits Received	0.00	0.00
Net Cash inflow/(out flow) in Investing activities	-45.41	-23.68
C CASH FLOW FROM FINANCING ACTIVITIES		
Net Cash used in financing activities		
Net increase in cash and cash equivalents	0.38	-0.24
Cash and cash equivalents as at the beginning of the period	10.5	1.29
Cash and cash equivalents as at the end of the period	10.88	1.05

Mumbai
12th November 2025


Srinivasa Raghavan Mathurakavi Ayyangar
Managing Director
DIN: 00090266