



Esteem Bio Organic Food Processing Ltd.

49, Gujrawal Town Part-II,
New Delhi-110009
Ph.: 011- 65554012
E-mail : esteembio@yahoo.com
Website : www.esteembioorganic.com

CIN: L74899DL1995PLC071220

Date: 21st December, 2020

To,

**BSE Limited
SME Platform
Phiroze Jeejobhoy Towers,
Dalal Street,
Mumbai -400001
Scrip Code: 534927.
Scrip ID: EBFL**


Sub: Submission of Unaudited Financial Results for the half year ended on 30.09.2020

Dear Sir,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, please find enclosed herewith unaudited financial result for the half year ended on 30th September, 2020 along with Limited Review Report issued by the statutory auditor of the company, as approved by the Board of Directors in their meeting held on 10th September, 2020.

We request you to kindly take the above information on record.

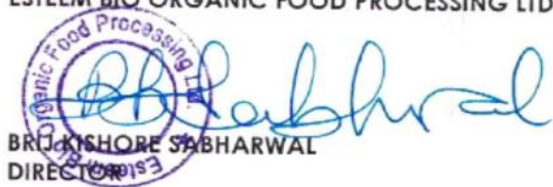
ESTEEM BIO ORGANIC FOOD PROCESSING LTD.


BR. KISHORE SABHARWAL
DIRECTOR

| Amount in Lakhs | | | | |
|---|---|-------------------------------|---|--------------------------------------|
| PART-I STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEP 2020 | | | | |
| Particulars | | Half Year Ended | | Year Ended |
| | | Six Month Ended 30/09/2020 | Year to date figures for the previous year ended 30/09/2019 | Previous year ended 31/03/2020 |
| | | Unaudited | Unaudited | Audited |
| I. | Total Income from Operations | 57.20 | 79.10 | 254.01 |
| II. | Other Income | 2.07 | 7.04 | 9.30 |
| III. | Total Revenue (I+II) | 59.27 | 86.14 | 263.31 |
| IV. | Expenses | | | |
| | a) Cost of Materials consumed | - | - | - |
| | b) Purchase of Stock-in-trade | - | - | - |
| | c) Changes in inventories of finished goods, WIP and stock in trade | - | - | 4.78 |
| | d) Employee benefits expenses | 8.03 | 1.69 | 9.19 |
| | e) Depreciation and amortization expenses | 32.22 | 48.10 | 96.20 |
| | f) Other expenses | 10.37 | 16.55 | 32.47 |
| | Total Expenses | 50.62 | 66.34 | 142.63 |
| V | Profit/(Loss) before exceptional and extraordinary items and tax (III-V) | 8.65 | 19.80 | 120.67 |
| VI | Exceptional Items | - | - | - |
| VII | Profit/(Loss) before extraordinary items and tax (VI-VII) | 8.65 | 19.80 | 120.67 |
| VIII | Extraordinary items | - | - | - |
| IX | Profit/(Loss) before tax (VIII-IX) | 8.65 | 19.80 | 120.67 |
| X | Tax expenses | | | |
| | a) Current Tax | - | - | 3.31 |
| | a) Income Tax Adjustment | - | - | - |
| | a) Previous Year Tax | - | - | - |
| | b) Deferred Tax Liabilities / (Assets) | - | - | - |
| XI | Profit (Loss) for the period from continuing operations (IX-X) | 8.65 | 19.80 | 117.37 |
| XII | Profit/(loss) from discontinuing operations | - | - | - |
| XIII | Tax expense of discontinuing operations | - | - | - |
| XIV | Profit/(loss) from Discontinuing operations (after tax) (XII-XIII) | - | - | - |
| XV | Profit (Loss) for the period (XI + XIV) | 8.65 | 19.80 | 117.37 |
| XVI | Other Comprehensive Income | | | |
| | A (i) Items that will not be reclassified to profit or loss | - | - | - |
| | (ii) Income tax relating to items that will not be reclassified to profit or loss | - | - | - |
| | B (i) Items that will be reclassified to profit or loss | - | - | - |
| | (ii) Income tax relating to items that will be reclassified to profit or loss | - | - | - |

| | | | | |
|-------|---|-------|-------|--------|
| XVII | Total Comprehensive Income for the period (XV+XVI) (Comprising Profit (Loss) and Other Comprehensive Income for the period) | 8.65 | 19.80 | 117.37 |
| XVIII | Earnings per equity share (for continuing operation): | | | |
| | (1) Basic | 0.000 | 0.000 | 0.576 |
| | (2) Diluted | 0.000 | 0.000 | 0.576 |
| XIX | Earnings per equity share (for discontinued operation): | | | |
| | (1) Basic | - | 0.000 | 0.576 |
| | (2) Diluted | - | 0.002 | 0.576 |
| XX | Earning Per Share (for discontinued & continuing operations) | | | |
| | a) Basic | 0.000 | 0.000 | 0.576 |
| | b) Diluted | 0.000 | 0.002 | 0.576 |

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DIRECTOR

Date : 10.11.2020

Place : Delhi

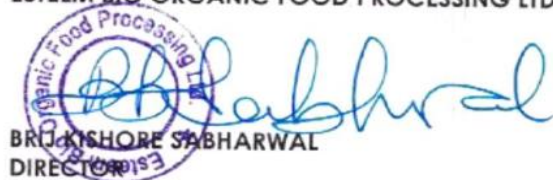
| NOTES: | | | |
|---|-------------|------------------|------------------|
| 1. STATEMENT OF ASSETS AND LIABILITIES AS AT 30.09.2020 | | | |
| | | (Rs. In Lakhs) | |
| S. No. | Particulars | As at 30.09.2020 | As at 31.03.2020 |
| | | Unaudited | Audited |

| | | | |
|----------|--------------------------------------|-----------------|-----------------|
| | (b) Deferred Tax Liabilities (Net) | - | - |
| | (c) Other Non-Current Liabilities | 82.38 | 140.03 |
| | Total Non-Current Liabilities | 82.38 | 140.03 |
| | | | |
| 2 | Current Liabilities | | |
| | (a) Financial Liabilities | | |
| | (i) Borrowings | 20.00 | 40.00 |
| | (ii) Trade Payables | 21.90 | 21.90 |
| | (iii) Other Financial Liabilities | - | - |
| | (b) Other Current Liabilities | 93.03 | 107.34 |
| | (c) Provisions | 14.57 | 14.57 |
| | Total Current Liabilities | 149.49 | 183.80 |
| | | | |
| | TOTAL EQUITY AND LIABILITIES | 4,775.73 | 4,859.04 |

Notes:-

- 1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on November 10, 2020.
- 2) The Figures are subject to Limited Review report issued by the statutory auditors of the company.
- 3) The previous period figures have been rearranged / regrouped, wherever necessary to confirm to current period classifications.

ESTEEM BIO ORGANIC FOOD PROCESSING LTD.



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DIRECTOR

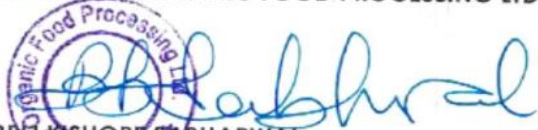
Date : 10.11.2020

Place : Delhi

| Cash Flow Statement | | |
|--|-------------------------|---------------------|
| For the year ended 30-September 2020 | | |
| | | (Amount in Lakhs) |
| Particulars | As at 30 September 2020 | As at 31 March 2020 |
| <u>(A) CASH FLOW FROM OPERATING ACTIVITIES:-</u> | | |
| 1. Net profit before tax | 8.65 | 120.67 |
| 2. Adjustment for: | | |
| Add: Depreciation & Amortization Expenses | 32.22 | 96.20 |
| Add: Expenses W/o | 3.10 | 3.14 |
| Add: Loss on Sale of Fixed Assets | - | 3.55 |
| Interest Received | (2.07) | (12.85) |
| | | |
| Operating Profit before Working capital changes | 41.90 | 210.71 |
| Decrease (Increase) in Trade & Other Receivables | - | (4.75) |
| Decrease (Increase) in Inventories | - | 4.78 |
| Increase (Decrease) in Trade & Other Payables | - | - |
| Increase (Decrease) in Current Liabilities | (14.31) | 17.55 |
| Increase (Decrease) in Other Liabilities | (57.65) | - |
| | | |
| Net Changes in Working Capital | (71.96) | 17.57 |
| | | |
| Cash Generated from Operations | (30.06) | 228.28 |
| | | |
| Adjustment of Taxes | - | - |
| Net Cash Flow from Operating Activities (A) | (30.06) | 228.28 |
| | | |
| <u>CASH FLOW FROM INVESTING ACTIVITIES :</u> | | |
| Sale of Fixed Assets | - | 9.50 |
| (Increase)/Decrease in Long Term Loans & Advances | - | - |
| (Increase)/Decrease in Short Term Loans & Advances | 63.91 | (220.02) |
| (Increase)/Decrease in Non-Current Assets | - | - |
| Interest Received | - | 12.85 |
| Sale/ (Purchase) of Investment | - | - |
| | | |
| Net Cash Flow from Investing Activities (B) | 63.91 | (197.68) |
| | | |
| <u>CASH FLOW FROM FINANCING ACTIVITIES :</u> | | |
| Issue of share capital and Proceeds from Share Application Money | - | - |
| Increase / (Repayment) of Short Term Borrowing | (20.00) | - |
| Increase / (Repayment) of Other Long term Liabilities | - | (30.77) |
| Preliminary Expenses incurred | - | - |
| | | |
| Net Cash Flow from Financing Activities (C) | (20.00) | (30.77) |

| | | |
|--|--------------|---------------|
| | | |
| Net Increase / (Decrease) in Cash & Cash Equivalents (A+B+C) | 13.85 | (0.16) |
| Cash and cash equivalents at the beginning of the year / Period | 0.79 | 0.96 |
| Cash and cash equivalents at the end of the year/ Period | 14.63 | 0.79 |
| * Note: The above Cash Flow Statement has been prepared under "Indirect Method" as set out in the Accounting Standard (AS) – 3 on Cash Flow Statements" issued by the Institute of Chartered of Accountants of India. | | |

ESTEEM BIO ORGANIC FOOD PROCESSING LTD.


 BR. KISHORE SABHARWAL
 DIRECTOR

Date : 10.11.2020

Place : Delhi

**LIMITED REVIEW REPORT**

To,
Board of Directors of
M/S ESTEEM BIO ORGANIC FOOD PROCESSING LIMITED

We have reviewed the accompanying statement of Unaudited Financial Results of **M/S ESTEEM BIO ORGANIC FOOD PROCESSING LIMITED** (the "Company"), for the quarter and period ended 30th September 2020, being submitted by the company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Statement is the responsibility of the Companies Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the standard on Review Engagement (SRE) 2410, Review of Interim Financial Information performed by the Independent Auditors of the Entity, issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is Limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that caused us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards i.e. Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued hereunder 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 Obligation and disclosed Requirements) Regulations, 2015 and SEBI circular dated 5th July 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s Sushil Upadhyay & Associates
Chartered Accountants
FRN: 018851C

CA. Sushil Upadhyay
(Proprietor)
M. No.: 511930



20

Place: New Delhi

UDIN : 20511930AAAABV6143