



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

April 25, 2025

To

The Manager

Listing Department,

Bombay Stock Exchange Limited,

P.J. Tower, Fort

Mumbai - 400 001

Scrip Code: 530825

Sub: Newspaper add for results: Compliance pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Dear Sir,

Pursuant to Regulation 30 of the Listing Regulations, please find enclosed copies of Audited Financial Results of the Company for the quarter and financial year ended March 31, 2025 published in today's newspapers in Free Press Journal and Nav Shakti in accordance with Regulation 47 of the Listing Regulations.

For **EMMESSAR BIOTECH & NUTRITION LIMITED**

Name: Priyanka Sharma

Designation: Company Secretary

Encl. as above

मुंबई, शुक्रवार, दि. २५ एप्रिल २०२५

EMMESSAR BIOTECH & NUTRITION LTD.

CIN: L24110MH1992PLC06594229

Regd Office: Plot No. T-3/2, MIDC, Talaja, Raigad District, Maharashtra - 410 208

Website : <https://www.ebni.org/> Email : investors@ebni.org Tel : (91-22) 35661373 / 35664530

AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 31ST MARCH 2025

(Rs. In Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Unaudited	Unaudited	Unaudited	Audited	Audited
PART A						
1	Revenue from Operations	9.57	9.60	7.53	61.09	55.52
2	Other Income	60.78	43.38	48.36	200.87	199.21
	Total Income A (1 + 2)	70.36	52.98	55.88	261.96	254.73
PART B						
3	Expenses					
	(a) Cost of material consumed	4.30	2.81	2.48	6.90	6.34
	(b) Purchase of Stock-trade	-	0.40	-	12.64	10.88
	(c) Change in inventories of Finished goods	(1.06)	-	(0.53)	(1.36)	2.60
	(d) Employee Benefit Expenses	21.41	27.95	24.52	92.90	95.68
	(e) Depreciation & amortisation of Assets	2.44	2.44	2.44	9.76	9.76
	(f) Finance cost	0.06	-	-	0.06	-
	(g) Other Expenditure	17.32	6.34	20.31	45.24	48.20
	Total Expenses (a to f)	44.47	39.94	49.21	166.14	173.47
4	Profit from operations before exceptional items and taxes (A - B)	25.89	13.04	6.67	95.82	81.26
5	Exceptional Items	-	-	-	-	-
6	Profit / loss before tax (4 - 5)	25.89	13.04	6.67	95.82	81.26
7	Tax Expense					
	i. Current tax	11.30	3.00	-	27.30	21.55
	ii. Deferred tax asset / (Liability)	(0.76)	14.19	-	20.17	14.93
	iii. Excess / (Short) provision of earlier years	22.21	(5.87)	(20.33)	16.74	(20.33)
	Total Tax expense (i+ii+iii)	32.74	11.32	(20.33)	64.20	16.15
8	Net Profit / (loss) after tax (6 - 7)	(6.86)	1.72	27.00	31.61	65.11
9	Less: Other comprehensive income	1.06	-	1.17	1.06	1.17
10	Total comprehensive income for the period and other comprehensive income	(7.92)	1.72	25.83	30.55	63.94
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
	Other equity	-	-	-	271.19	240.63
12	Earnings per Equity Share					
	a) Basic	(0.16)	0.03	0.52	0.61	1.28
	b) Diluted	(0.16)	0.03	0.52	0.61	1.28

Notes:

- The above results were taken on record by the Board of Directors and the Audit Committee at their meeting held on 24th April 2025.
- 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 two segments i.e. Healthcare 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 2025
- Previous years' figures have been regrouped wherever considered necessary.

Quarter and Year ended Segment wise Revenue Results and Capital Employed under Clause 41 of the Listing Agreement.

(Rs. In Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Unaudited	Unaudited	Unaudited	Audited	Audited
1.	Segment Revenue (Net Sales / Income)					
	a. Healthcare	9.57	9.60	7.53	61.09	55.52
	b. Rent on Leasehold land	40.88	37.16	37.16	152.36	148.64
	c. Others	19.91	6.22	11.19	48.51	50.57
	Total:	70.36	52.98	55.88	261.96	254.73
	Less: Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00
	Net Sales / Income from Operations	70.36	52.98	55.88	261.96	254.73
2.	Segment Results before Tax and Interest					
	a. Healthcare	6.33	6.39	4.47	39.12	32.44
	b. Rent on Leasehold land	40.65	36.93	36.93	151.44	148.64
	c. Others	19.91	6.22	11.19	48.51	50.57
	Total:	66.89	49.55	52.60	239.07	231.65
	Less:					
	Other Unallocable Expenditure					
	Net off Unallocable income	41.00	36.51	45.93	143.25	150.39
	Total Profit / (loss) before Tax	25.89	13.04	6.67	95.82	81.26
3.	Capital Employed (Segment Assets - Segment Liabilities)					
	a. Healthcare	13.83	11.90	10.24	13.83	10.24
	b. Rent on Leasehold land	(2.59)	(2.35)	(1.66)	(2.59)	(1.66)
	c. Others	767.03	735.74	714.73	767.03	714.73
	Total	778.27	745.29	723.30	778.27	723.30

Note:

The above results were taken on record at a meeting of the Board of Directors held on 24th April 2025

Audited Statements of Assets & Liabilities as on 31st March, 2025

(Rs. In Lakhs)

Particulars		As at 31st Mar 2025	As at 31st Mar 2024
A	ASSETS		
1	Non-current Assets		
	(a) Property, Plant & Equipment	122.06	130.89
	(b) Investment Property	58.83	59.76
	(c) Other Financial Assets	0.49	0.49
	(d) Deferred Tax Assets (net)	-	-
	Sub-total Non-current Assets	181.38	191.14
2	Current Assets		
	(a) Inventories	12.38	8.91
	(b) Investments	0.96	0.89
	(c) Trade Receivables	1.78	2.23
	(d) Cash & Cash equivalents	1.05	1.29
	(e) Bank balance other than cash & Cash Equi	686.13	616.97
	(f) Loans	3.05	1.37
	(g) Income tax assets (net)	0.00	16.94
	(h) Other Financial assets	25.98	24.91
	(i) Other current assets	9.30	9.63
	Sub-total Current Assets	740.62	683.16
	TOTAL ASSETS	922.00	874.30
B	EQUITY AND LIABILITIES		
1	SHAREHOLDER'S FUNDS:		
	(a) Equity Share Capital	499.61	499.61
	(b) Other Equity	271.19	240.63
	Sub-total Shareholder's funds	770.80	740.24
2	Non-current Liabilities		
	(a) Other Financial liabilities	59.40	61.42
	(b) Long Term Provisions	13.05	10.91
	(c) Deferred Tax Liability (net)	31.50	11.33
	Sub-total Non-current liabilities	103.95	83.66
3	Current Liabilities		
	(a) Borrowings	-	10.94
	(b) Trade payables	0.33	0.91
	(c) Other financial Liabilities	9.29	8.39
	(e) Other current liabilities	3.56	1.38
	(f) Short-term provisions	34.06	28.77
	Sub-total Current Liabilities	47.25	50.39
	TOTAL EQUITY AND LIABILITIES	922.00	874.29

CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2025

(Rs. In Lakhs)

		For the Half year ended 2024-25	For the year ended 2023-24
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before Tax and Extraordinary Items	95.82	81.26
	Add/(-)Less: Depreciation	9.76	9.76
	Interest / Dividend	(45.60)	(50.57)
	Other comprehensive income	(1.46)	(1.62)
	Operating Profit / Loss before working Capital changes	58.52	38.84
	Adjustment for (Increase) / Decrease in operating Assets		
	Inventories	(3.46)	4.71
	Trade Receivables	0.45	(1.16)
	Non current loans and Income Tax Assets	(19.78)	(19.52)
	Current Assets - Loans and other assets	(1.34)	31.49
	Adjustment for Increase / (Decrease) in operating Liabilities		
	Non current provisions	2.14	(0.33)
	Trade Payables	(0.58)	0.91
	Borrowing and Other Financial Liabilities	(11.71)	3.26
	Other Current Liabilities	2.01	(1.11)
	Current Provisions	(2.23)	5.38
	Cash generated before tax payments	24.03	62.47
	Add: Direct Tax Paid (Net of Refund)	(1.65)	1.99
	Less: Income tax paid	0.00	0.00
	Cash generated from operations	22.38	64.46
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Fixed Assets	0.00	0.00
	Investments in Mutual Funds	(0.07)	(0.05)
	Interest / Dividend Received	46.24	34.66
	Investments in Fixed Deposits (maturing within 12 months)	(69.16)	(98.96)
	Deposits Received	0.00	0.00
	Net Cash inflow/(out flow) in Investing activities	(22.98)	(64.35)
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Net Cash used in financing activities		
	Interest Expense on Security Deposit	(0.06)	0.00
	Interest Income on Security Deposit	0.41	0.00
	Net Cash inflow/(out flow) in Financing activities	0.35	0.00
	Net increase in cash and cash equivalents	(0.24)	0.11
	Cash and cash equivalents as at the beginning of the year	1.29	1.18
	Cash and cash equivalents as at the end of the year	1.05	1.29



for Emmessar Biotech & Nutrition Ltd
Srinivasa Raghavan Mathurakavi Ayyangar
Chairman & Managing Director.
DIN: 00090266



CIN: L24110MH1992PLC06594229

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**AUDITED FINANCIAL RESULTS FOR THE QUARTER &
YEAR ENDED 31ST MARCH 2025**

(Rs. In Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
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		Unaudited	Unaudited	Unaudited	Audited	Audited
PART A						
1	Revenue from Operations	9.57	9.60	7.53	61.09	55.52
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	Total Income A (1 + 2)	70.36	52.98	55.88	261.96	254.73
PART B						
3	Expenses					
	(a) Cost of material consumed	4.30	2.81	2.48	6.90	6.34
	(b) Purchase of Stock-trade	-	0.40	-	12.64	10.88
	(c) Change in inventories of Finished goods	(1.06)	-	(0.53)	(1.36)	2.80
	(d) Employee Benefit Expenses	21.41	27.95	24.52	92.90	95.68
	(e) Depreciation & amortisation of Assets	2.44	2.44	2.44	9.76	9.76
	(f) Finance cost	0.06	-	-	0.06	-
	(g) Other Expenditure	17.32	6.34	20.31	45.24	48.20
	Total Expenses (a to f)	44.47	39.94	49.21	166.14	173.47
4	Profit from operations before exceptional items and taxes (A - B)	25.89	13.04	6.67	95.82	81.26
5	Exceptional Items	-	-	-	-	-
6	Profit / loss before tax (4 - 5)	25.89	13.04	6.67	95.82	81.26
7	Tax Expense					
	i. Current tax	11.30	3.00	-	27.30	21.55
	ii. Deferred tax asset / (Liability)	(0.76)	14.19	-	20.17	14.93
	iii. Excess / (Short) provision of earlier years	22.21	(5.87)	(20.33)	16.74	(20.33)
	Total Tax expense (i+ii+iii)	32.74	11.32	(20.33)	64.20	16.15
8	Net Profit / (loss) after tax (6 - 7)	(6.86)	1.72	27.00	31.61	65.11
9	Less: Other comprehensive income	1.06	-	1.17	1.06	1.17
10	Total comprehensive income for the period and other comprehensive income	(7.92)	1.72	25.83	30.55	63.94
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
	Other equity	-	-	-	271.19	240.63
12	Earnings per Equity Share					
	a) Basic	(0.16)	0.03	0.52	0.61	1.28
	b) Diluted	(0.16)	0.03	0.52	0.61	1.28

Notes:

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- Previous years' figures have been regrouped wherever considered necessary.

**Quarter and Year ended Segment wise Revenue Results and
Capital Employed under Clause 41 of the Listing Agreement.**

(Rs. In Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
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1.	Segment Revenue (Net Sales / Income)					
	a. Healthcare	9.57	9.60	7.53	61.09	55.52
	b. Rent on Leasehold land	40.88	37.16	37.16	152.36	148.64
	c. Others	19.91	6.22	11.19	48.51	50.57
	Total:	70.36	52.98	55.88	261.96	254.73
	Less: Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00
	Net Sales / Income from Operations	70.36	52.98	55.88	261.96	254.73
2.	Segment Results					
	before Tax and Interest					
	a. Healthcare	6.33	6.39	4.47	39.12	32.44
	b. Rent on Leasehold land	40.65	36.93	36.93	151.44	148.64
	c. Others	19.91	6.22	11.19	48.51	50.57
	Total:	66.89	49.55	52.60	239.07	231.65
	Less:					
	Other Unallocable Expenditure					
	Net off Unallocable Income	41.00	36.51	45.93	143.25	150.39
	Total Profit / (loss) before Tax	25.89	13.04	6.67	95.82	81.26
3.	Capital Employed					
	(Segment Assets - Segment Liabilities)					
	a. Healthcare	13.83	11.90	10.24	13.83	10.24
	b. Rent on Leasehold land	(2.59)	(2.35)	(1.66)	(2.59)	(1.66)
	c. Others	767.03	735.74	714.73	767.03	714.73
	Total	778.27	745.29	723.30	778.27	723.30

Note:

The above results were taken on record at a meeting of the Board of Directors held on 24th April 2025

Audited Statements of Assets & Liabilities as on 31st March, 2025

(Rs. In Lakhs)

	Particulars	As at 31st Mar 2025	As at 31st Mar 2024
A	ASSETS		
1	Non-current Assets		
	(a) Property, Plant & Equipment	122.06	130.89
	(b) Investment Property	58.83	59.76
	(c) Other Financial Assets	0.49	0.49
	(d) Deferred Tax Assets (net)	-	-
	Sub-total Non-current Assets	181.38	191.14
2	Current Assets		
	(a) Inventories	12.38	8.91
	(b) Investments	0.96	0.89
	(c) Trade Receivables	1.78	2.23
	(d) Cash & Cash equivalents	1.05	1.29
	(e) Bank balance other than cash & Cash Equ	686.13	616.97
	(f) Loans	3.05	1.37
	(g) Income tax assets (net)	0.00	16.94
	(h) Other Financial assets	25.98	24.91
	(i) Other current assets	9.30	9.63
	Sub-total Current Assets	740.62	683.16
	TOTAL ASSETS	922.00	874.30
B	EQUITY AND LIABILITIES		
1	SHAREHOLDER'S FUNDS:		
	(a) Equity Share Capital	499.61	499.61
	(b) Other Equity	271.19	240.63
	Sub-total Shareholder's funds	770.80	740.24
2	Non-current Liabilities		
	(a) Other Financial liabilities	59.40	61.42
	(b) Long Term Provisions	13.05	10.91
	(c) Deferred Tax Liability (net)	31.50	11.33
	Sub-total Non-current liabilities	103.95	83.66
3	Current Liabilities		
	(a) Borrowings	-	10.94
	(b) Trade payables	0.33	0.91
	(c) Other financial Liabilities	9.29	8.39
	(e) Other current liabilities	3.56	1.38
	(f) Short-term provisions	34.06	28.77
	Sub-total Current Liabilities	47.25	50.39
	TOTAL EQUITY AND LIABILITIES	922.00	874.29

CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2025

(Rs. In Lakhs)

	For the Half year ended 2024-25	For the year ended 2023-24
A	CASH FLOW FROM OPERATING ACTIVITIES	
	Net Profit before Tax and Extraordinary Items	95.82
	Add/(-)Less: Depreciation	9.76
	Interest / Dividend	(45.60)
	Other comprehensive income	(1.46)
	Operating Profit / Loss before working Capital changes	58.52
	Adjustment for (Increase) / Decrease in operating Assets	
	Inventories	(3.46)
	Trade Receivables	0.45
	Non current loans and Income Tax Assets	(19.78)
	Current Assets - Loans and other assets	(1.34)
	Adjustment for Increase / (Decrease) in operating Liabilities	
	Non current provisions	2.14
	Trade Payables	(0.58)
	Borrowing and Other Financial Liabilities	(11.71)
	Other Current Liabilities	2.01
	Current Provisions	(2.23)
	Cash generated before tax payments	24.03
	Add: Direct Tax Paid (Net of Refund)	(1.65)
	Less: Income tax paid	0.00
	Cash generated from operations	22.38
B	CASH FLOW FROM INVESTING ACTIVITIES	
	Purchase of Fixed Assets	0.00
	Investments in Mutual Funds	(0.07)
	Interest / Dividend Received	46.24
	Investments in Fixed Deposits (maturing within 12 months)	(69.16)
	Deposits Received	0.00
	Net Cash inflow/(out flow) in Investing activities	(22.98)
C	CASH FLOW FROM FINANCING ACTIVITIES	
	Net Cash used in financing activities	
	Interest Expense on Security Deposit	(0.06)
	Interest Income on Security Deposit	0.41
	Net Cash inflow/(out flow) in Financing activities	0.35
	Net Increase in cash and cash equivalents	(0.24)
	Cash and cash equivalents as at the beginning of the year	1.29
	Cash and cash equivalents as at the end of the year	1.05



for Emmessar Biotech & Nutrition Ltd
Srinivasa Raghavan Mathurakavi Ayyangar
Chairman & Managing Director.
DIN: 00090266