



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: October 31, 2026

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. October 31, 2026 has transacted the following items of business:

Unaudited Financial Results for the Quarter ended September 30, 2026:

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 30.09.2026.

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 31.10.2026 (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 30.09.2026. The results are attached with this letter.

The Meeting commenced at 12:00 noon and concluded at 12:06 p.m.

Kindly take the above on record.

For **EMMESSAR BIOTECH & NUTRITION LIMITED**

M S Raghavan Ayyangar
(Managing Director)

Encl: As above



Limited Review Report on Unaudited Financial Results of Emmessar Biotech & Nutrition Limited for the Quarter ended 30th September 2026 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 ended 30th September 2026, ("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. 004879N



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Shankar Cherekupally
Partner
Membership No. 252304

Place: Hyderabad
Date: 31st October, 2026
UDIN: 26252304LKHCCY8827

EMMESSAR BIOTECH & NUTRITION LTD							
Regd Office: T-3/2, MIDC, Taloja, Raigad District, Maharashtra State							
CIN: L24110MH1992PLC065942							
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER / HALF YEAR ENDED 30TH SEPTEMBER 2026							
(Rs. In Lakhs)							
Sr. No.	Particulars	Unaudited					Audited
		Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	PART A						
1	Revenue from Operations	10.92	5.93	9.17	16.86	18.45	37.08
2	Other Income	51.58	53.92	53.87	105.50	107.29	203.59
	Total Income (1 +2)	62.50	59.85	63.04	122.35	125.74	240.66
	PART B						
3	Expenses						
	(a) Cost of material consumed	2.65	2.36	3.06	5.01	4.22	6.23
	(b) Purchase of Stock-trade	0.20	-	-	0.20	-	-
	(c) Change in Inventories of Finished goods	1.00	-0.53	(0.62)	0.46	1.32	2.54
	(d) Employee Benefit Expenses	32.47	30.32	24.12	62.78	48.62	107.91
	(e) Depreciation & Amortisation of Assets	2.27	2.27	2.51	4.53	5.00	10.01
	(f) Finance cost	0.07	0.07	0.06	0.13	0.12	0.25
	(g) Other Expenditure	6.59	9.08	19.90	15.67	29.32	55.75
	Total Expenses (a to g)	45.24	43.55	49.03	88.79	88.59	182.70
4	Profit / (loss) from Operations before tax (III - IV)	17.26	16.30	14.02	33.56	37.14	57.96
5	Exceptional items	-	-	-	-	-	-
6	Profit / (loss) before tax	17.26	16.30	14.02	33.56	37.14	57.96
7	Tax Expenses						
	1. Current Tax	(4.30)	(4.07)	(3.59)	(8.37)	(9.59)	(17.65)
	2. Deferred Tax	1.07	0.92	0.97	1.99	0.96	3.74
	3. Excess/short provision of earlier years		-		-	-	(0.45)
	Total Tax Expense (1+2+3)	(3.23)	(3.15)	(2.62)	(6.38)	(8.63)	(14.37)
	Net Profit / (loss) after tax (6 - 7)	14.03	13.15	11.40	27.18	28.52	43.59
8	Other Comprehensive Income	-	-	-	-	-	2.92
9	Total comprehensive income and Other Comprehensive	14.03	13.15	11.40	27.18	28.52	40.67
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	0.28	0.26	0.23	0.54	0.57	0.81
	Diluted	0.28	0.26	0.23	0.54	0.57	0.81
Notes:							
1	The above results were taken on record by the Board of Directors and the Audit Committee at their meeting held on 31st October 2026 and have been subject to Limited Review by the Statutory Auditors. The review report of the Statutory Auditors is being filed with the BSE.						
2	The Company operates two segments ie. Healthcare and rent on leasehold land during this quarter.						
3	No Investor Compliant was received for the quarter ended 30th Sept 2026						
4	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).						
5	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
31st October 2026

EMMESSAR BIOTECH & NUTRITION LIMITED Regd Office: T-3/2, MIDC, Taloja, Raigad District, Maharashtra State CIN: L24110MH1992PLC065942 Segmentwise Revenue, Results and Capital Employed for the Quarter Ended 30th Sept 2026 (Rs. In Lakhs)							
Sr. No	Particulars	Unaudited					Audited
		Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
1	Segment Revenue						
a	Healthcare	10.92	5.93	9.17	16.86	18.45	37.08
b	Rent on leasehold land	41.33	41.33	41.33	82.65	82.65	165.31
c	Others	10.25	12.59	12.54	22.84	24.63	38.27
	Total:	62.50	59.85	63.04	122.35	125.74	240.65
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net Sales / Income from Operations	62.50	59.85	63.04	122.35	125.74	240.65
2	Segment Results (Profit / Loss) before tax						
a	Healthcare	7.08	4.11	6.74	11.18	12.92	24.81
b	Rent on leasehold land	41.10	41.10	41.10	82.19	82.19	164.39
c	Others	10.25	12.59	12.54	22.84	24.63	38.27
	Total:	58.43	57.79	60.38	116.22	119.75	227.47
	Less:						
	Interest	-	-	-	-	-	-
	Other Unallocable Expenditure (net off)	41.16	41.49	46.36	82.66	82.61	169.51
	Total Profit before Tax	17.27	16.30	14.02	33.56	37.14	57.96
3	Capital Employed (Segment Assets - Segment Liabilities)						
a	Healthcare	10.47	10.50	12.77	10.47	12.77	69.27
b	Rent on leasehold land	(3.97)	(3.74)	(3.05)	(3.97)	(3.05)	-3.51
c	Others	832.17	810.43	755.31	832.17	755.31	745.73
	Total:	838.67	817.20	765.02	838.67	765.02	811.48

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 31st October, 2026.



By order of the Board
Srinivasa Raghavan Mathurakavi Ayyangar
Managing Director
DIN: 00090266

Mumbai
31st October 2026

EMMESSAR BIOTECH & NUTRITION LTD			
Statements of Assets & Liabilities			
(Rs. In Lakhs)			
	Particulars	As at 30.09.2026	As at 31.03.2026
A	ASSETS		
1	Non-current Assets		
	(a) Property, Plant & Equipment	109.76	113.83
	(b) Investment Property	57.43	57.89
	Financial Assets		
	(a) Deferred Tax Assets (net)	-	-
	(b) Other non current assets	0.49	0.49
	Total non-current assets	167.68	172.21
	Current Assets		
2	(a) Current Investments	1.05	9.72
	(b) Inventories	9.52	1.02
	(c) Trade Receivables	1.72	1.65
	(d) Cash & Cash equivalents	2.64	3.34
	(e) Bank balance other than cash & Cash Equ	751.62	728.30
	(f) Loans	13.12	2.42
	(g) Income tax assets (net)	9.13	-
	(h) Other current assets	9.32	25.28
	(i) Other Financial assets	23.45	9.07
	Total current assets	821.57	780.80
	TOTAL ASSETS	989.25	953.01
B	EQUITY AND LIABILITIES		
	Equity Share Capital		
1	(a) Share Capital	499.61	499.61
	(b) Other Equity	339.05	311.87
	Total Equity	838.66	811.48
	LIABILITIES		
	Non-current Liabilities		
2	(a) Other Financial liabilities	58.94	58.38
	(b) Long term provisions	16.87	16.87
	(c) Deferred Tax Liability (net)	25.80	27.77
	Total non-current liabilities	101.61	103.02
	Current Liabilities		
3	(a) Borrowings	-	-
	(b) Trade payables	0.77	0.63
	(c) Other financial Liabilities	9.79	11.49
	(d) Other current liabilities	3.38	3.48
	(e) Short-term provisions	35.04	22.92
	(f) Income Tax Liabilities (net)	-	-
	Total current liabilities	48.97	38.52
	TOTAL EQUITY AND LIABILITIES	989.25	953.01

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EMMESSAR BIOTECH & NUTRITION LTD

Unaudited Cash Flow Statement for the half year ended 30th Sept 2026

Rs. In Lacs

		For the Half year ended 30-09-2026	For the year ended 31-03-2026
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before Tax and Extraordinary Items	33.56	57.96
	Add/(-)Less: Depreciation	4.53	10.01
	Interest / Dividend	-22.02	-38.31
	Other comprehensive income	0	-4.04
	Exceptional Items	0	0.00
	Operating Profit / Loss before working Capital changes	16.07	25.62
	Adjustment for (Increase) / Decrease in operating Assets		
	Inventories	-8.50	2.65
	Trade Receivables	-0.07	0.13
	Non current loans and Income Tax Assets	-9.13	-19.99
	Current Assets - Loans and other assets	5.27	0.85
	Adjustment for Increase / (Decrease) in operating Liabilities		
	Non current provisions	15.28	3.82
	Trade Payables	0.14	0.30
	Borrowings and Other Financial Liabilities	1.70	-2.19
	Other Current Liabilities	-0.11	-0.25
	Current Provisions	12.12	3.72
	Cash generated before tax payments	32.78	14.66
	Add: Income tax Refund	0.00	0.00
	Less: Income Tax paid		11.85
	Cash generated from operations	32.78	26.51
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Fixed Assets	0.00	-0.85
	Investments in Mutual Funds	-0.03	-0.06
	Interest / Dividend Received	-22.02	35.70
	Investments in Fixed Deposits (maturing within 12 months)	-12.15	-60.43
	Deposits Received	0.00	0.00
	Net Cash inflow/(out flow) in Investing activities	-34.20	-25.64
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Net Cash used in financing activities		
	Interest expenses on security deposit	-0.13	-0.25
	Interest Income on Security Deposit	0.84	1.67
	Net Cash inflow/(out flow) in Financing activities	0.70	1.42
	Net increase in cash and cash equivalents	-0.72	2.31
	Cash and cash equivalents as at the beginning of the period	3.36	1.05
	Cash and cash equivalents as at the end of the period	2.64	3.36



Mumbai
31st October 2026

Srinivasa Raghavan Mathurakavi Ayyangar
Managing Director
DIN: 00090266