



## 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: 26.05.2017

To,

BSE Limited  
SME PLATFORM  
PJ Towers, Dalal Street,  
Mumbai-400001  
Scrip ID: EBPL,  
Scrip Code: 534927

**Subject: Submission of Audited Financial Results of the company for half year and year ended March 31, 2017 approved by the Board of Directors in their meeting held on May 26, 2017.**

Dear Sir,


Pursuant to regulation 30(2) and regulation 33(3) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the company in its meeting held on 26<sup>th</sup> May, 2017 approved the following matter:

1. Audited Financial Results of the company for half year and year ended on March 31, 2017 were noted and approved.
2. Report from Statutory Auditor on Financial Statements for half year and year ended on March 31, 2017 was considered and noted.
3. Declaration pursuant to Regulation 33(3) of SEBI (LODR) Regulation 2015.

Kindly take the information on records and oblige.

Thanking You

ESTEEM BIO ORGANIC FOOD PROCESSING LTD.

  
BRJ KISHORE SABHARWAL  
DIRECTOR



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(Amount in Lacs)

## PART-I STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED 31/03/2017

Particulars	Half Year Ended 31/03/2017	Year to date figures for current period ended 30/09/2016	Year to date figures for the previous year ended 31/03/2016	Current Year Ended 31/03/2017	Previous year ended 31/03/2016
	Audited	Unaudited	Audited	Audited	Audited
<b>1 Income from Operations</b>					
a) Net sales/Income from operations	232.41	119.90	120.15	352.31	357.05
b) Other operating income	4.14	15.07	23.01	19.22	33.49
<b>Total income from Operations (Net)</b>	<b>236.55</b>	<b>134.97</b>	<b>143.17</b>	<b>371.52</b>	<b>390.54</b>
<b>2 Expenses</b>					
a) Cost of Materials consumed	-	-	-	-	-
b) Purchase of Stock-in-trade	-	-	-	-	-
c) Changes in inventories of finished goods, WIP and stock in trade	16.99	(13.50)	(11.10)	3.49	(24.50)
d) Employee benefits expenses	8.68	4.68	5.05	13.36	13.10
e) Depreciation and amortisation expenses	73.78	73.78	103.72	147.55	207.44
f) Other expenses	35.10	42.66	24.42	77.78	62.89
<b>Total Expenses</b>	<b>134.55</b>	<b>107.62</b>	<b>122.09</b>	<b>242.17</b>	<b>258.92</b>
<b>3 Profit/(Loss) from operations before other income, finance cost and Exceptional Items(1-2)</b>	<b>102.00</b>	<b>27.35</b>	<b>21.07</b>	<b>129.36</b>	<b>131.62</b>
<b>4 Other Income</b>	-	-	-	-	-
<b>5 Profit/(Loss) from ordinary activities before finance costs and exceptional items(3+4)</b>	<b>102.00</b>	<b>27.35</b>	<b>21.07</b>	<b>129.36</b>	<b>131.62</b>
<b>6 Finance cost</b>	-	-	-	-	-
<b>7 Profit/(Loss) from ordinary activities after Finance cost but before exceptional items (5-6)</b>	<b>102.00</b>	<b>27.35</b>	<b>21.07</b>	<b>129.36</b>	<b>131.62</b>
<b>8 Exceptional Items</b>	-	-	-	-	-
<b>9 Profit/(Loss) from ordinary activities before tax (7-8)</b>	<b>102.00</b>	<b>27.35</b>	<b>21.07</b>	<b>129.36</b>	<b>131.62</b>
<b>10 Tax expenses</b>					
- Current Tax	1.28	4.66	7.21	5.94	10.35
- MAT Credit Entitlement	-	-	-	-	-
- Deferred Tax Liabilities / (Assets)	-	-	-	-	-
<b>11 Net Profit/(Loss) from ordinary activities after tax (9-10)</b>	<b>100.72</b>	<b>22.70</b>	<b>13.86</b>	<b>123.42</b>	<b>121.27</b>
<b>12 Extraordinary Items (Net of tax expenses)</b>	-	-	-	-	-
<b>13 Net Profit/(Loss) for the period (11-12)</b>	<b>100.72</b>	<b>22.70</b>	<b>13.86</b>	<b>123.42</b>	<b>121.27</b>
<b>14 Share of Profit / (loss) of associates *</b>	-	-	-	-	-
<b>15 Minority Interest*</b>	-	-	-	-	-
<b>16 Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15) *</b>	<b>100.72</b>	<b>22.70</b>	<b>13.86</b>	<b>123.42</b>	<b>121.27</b>
<b>17 Paid up Share Capital</b>	<b>2,486.33</b>	<b>2,486.33</b>	<b>2,486.33</b>	<b>2,486.33</b>	<b>2,486.33</b>
Equity Shares Nos. (Face Value of ₹1/- each)	248,633,330	248,633,330	248,633,330	248,633,330	248,633,330
<b>18 Reserves excluding revaluation reserve as per Balance Sheet of the previous accounting year</b>	-	-	-	-	-
<b>19 (i) Earning per share before extraordinary items (of ₹1/- each) (not annualised):</b>					
a) Basic	0.405	0.091	0.056	0.496	0.488
b) Diluted	0.405	0.091	0.056	0.496	0.488
<b>(ii) Earnings Per Share (after extraordinary items) (of ₹1/- each) (not annualised):</b>					
a) Basic	0.405	0.091	0.056	0.496	0.488
b) Diluted	0.405	0.091	0.056	0.496	0.488

\* Applicable in the case of consolidated results.

Note:

- Profit / loss from discontinuing operations, if any, included in the above shall be disclosed separately with details in the year.  
- A company which presents quarterly financial results in accordance with Ind AS 34 Interim Financial Reporting (applicable under Companies (Indian Accounting Standards) Rules, 2016) for the period covered by its first Ind AS financial statement shall comply with the requirements of paragraph 32 of Ind AS 101 – First time Adoption of Indian Accounting Standard.

*(Signature)*  
B. BHARWAL

**NOTES:****1. STATEMENT OF ASSETS AND LIABILITIES AS AT 31.03.2017**

(Amount in Lacs)

Sr. No.	Particulars	31.03.2017	31.03.2016
		Audited	Audited
<b>I.</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1)</b>	<b>Shareholder's funds</b>		
(a)	Share Capital	2,486.33	2,486.33
(b)	Reserves and Surplus	1,607.41	1,483.99
(c)	Money Received against Share Warrants	-	-
<b>2)</b>	<b>Non-Current liabilities</b>		
(a)	Long term Borrowings	-	-
(b)	Deffered tax liabilities (net)	-	-
(c)	Other long Term Liabilities	70.70	216.00
(d)	Long Term Provisions	-	-
<b>3)</b>	<b>Current Liabilities</b>		
(a)	Short Term Borrowings	40.00	37.50
(b)	Trade Payables	21.90	21.90
(c)	Other Current Liabilities	89.26	78.81
(d)	Short- Term Provisions	5.95	10.37
	<b>Total Equity &amp; Liabilities</b>	<b>4,321.55</b>	<b>4,334.89</b>
<b>II.</b>	<b>ASSETS</b>		
<b>1)</b>	<b>Non- Current Assets</b>		
(a)	Fixed Assets	1,684.49	1,832.05
(b)	Deferred tax assets (net)	-	-
(c)	Non-current investments	66.27	66.27
(d)	Long term loans and advances	31.20	31.20
(e)	Other non-current assets	30.28	41.50
<b>2)</b>	<b>Current Assets</b>		
(a)	Current Investment	-	-
(b)	Inventories	56.26	59.75
(c)	Trade receivables	317.25	261.25
(d)	Cash and cash equivalents	140.12	158.35
(e)	Short term loans and advances	1,995.69	1,884.53
(f)	Other current assets	-	-
	<b>Total Assets</b>	<b>4,321.55</b>	<b>4,334.89</b>

2 Previous period's figure have been regrouped / rearranged whenever necessary.

3 The figures are subject to Audit Report issued by the statutory auditor of the company.

4 The above results have been reviewed by the Audit Committee & recommended for the approval of the Board.

5 The Board of Directors of the company approved the same in its meeting held on 26th May, 2017.

6 The Figure of the last half year are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the half year of the current financial year.

Place : DELHI

Dated : 26.05.2017

ESTEEM BIO ORGANIC FOOD PROCESSING LTD.



BRJ KISHORE SABHARWAL  
DIRECTOR



**Auditor's Report on ~~Half year~~ Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To,  
The Board of Directors  
**ESTEEM BIO ORGANIC FOOD PROCESSING LTD**

We have audited the financial results of **ESTEEM BIO ORGANIC FOOD PROCESSING LTD** ('the Company') for the half year ended March 31, 2017 and the year to date results for the period from April 01, 2016 to March 31, 2017, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard AS 25, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued hereunder as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view of the net profit and other financial information for the half year ended March 31, 2017 as well as the year to date results for the financial year ended March 31, 2017.

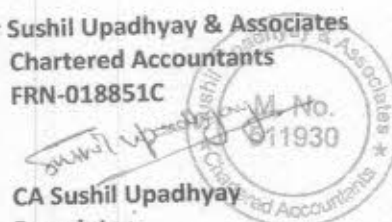


Further, we report that the figures for the half year ended 31<sup>st</sup> March, 2017 represent the derived figures between the audited figures in respect of the current full financial year ended 31<sup>st</sup> March, 2017 and the published unaudited year-to-date figures up to 30<sup>th</sup> September, 2016, being the date of the end of the half year of the current financial year, which were subjected to a limited review as stated above.

Date: 26-05-2017  
Place: Delhi

For Sushil Upadhyay & Associates  
Chartered Accountants  
FRN-018851C

CA Sushil Upadhyay  
Proprietor  
M.N. 511930





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### DECLARATION

In respect of the Audited Financial Result for the half year and year ended on 31<sup>st</sup> March, 2017, in terms of Regulation 33(3) of SEBI (Listing Obligations and Disclosure Requirement) (Amendment) Regulation 2016, We hereby declare that the auditor's opinion in respect to the aforesaid financial statement is unmodified.

**ESTEEM BIO ORGANIC FOOD PROCESSING LTD.**

**BRJ KISHORE SABHARWAL**  
DIRECTOR

**DATE: 26.05.2017**

**PLACE: DELHI**