

ENBEE TRADE AND FINANCE LIMITED

Regd. Office: B4 / C5 Gods Gift CHS Ltd, N M Joshi Marg, Lower Parel, Mumbai 400013

Ph: 022- 79692512, Email: enbeetrade@gmail.com

CIN No: L50100MH1985PLC036945

October 26, 2024

**To,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai- 400 001**

Scrip code: 512441

Subject: Outcome of the Board Meeting held on Saturday, October 26, 2024 along with Unaudited Financial Results for the quarter ended September 30, 2024

Dear Sir/ Madam,

Pursuant to Regulation 30 (read with Part A of Schedule III) and Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, we would like to inform your good office that the Board of Directors of the Company at their meeting held today, Saturday, October 26, 2024, inter alia, considered and approved the following:

1. Unaudited Financial Results for the quarter ended September 30, 2024

The Board upon the recommendation from the Audit Committee has approved the Un-Audited Financial Results of the Company for the Quarter and Half Year ended September 30, 2024. In this regard, kindly find enclosed the Unaudited Financial Results along with its Limited Review Report issued by the Statutory Auditors of the Company for the quarter and Half Year ended September 30, 2024.

The Board meeting commenced at 08:00 P.M concluded at 08:45 P.M.

Request you to kindly take this letter on record and acknowledge the receipt.

Thanking You

Yours Sincerely,

For ENBEE TRADE AND FINANCE LIMITED

**Amarr Narendra Galla
Managing Director
DIN: 07138963**

Encl: As above

Independent Auditors' Review Report on the Quarterly and Year to date Unaudited Financial Results Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
THE BOARD OF DIRECTORS
ENBEE TRADE & FINANCE LTD

1. We have reviewed the accompanying **Statement of Unaudited Financial Results** of ENBEE TRADE & FINANCE LIMITED (the 'Company'), for the quarter and half year ended September 31, 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Regulation').
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 the Indian Accounting Standard 34 "Interim Financial Reporting", prescribed under section 133 of the Companies Act, 2013 (the 'Act'), read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements ('SRE') 2410, 'Review of Interim Financial Information performed by the Independent Auditor 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 Statement is free from material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted and procedure performed as stated in paragraph 3 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 Indian Accounting Standards specified under Section 133 of the Act, as amended, read with relevant rules issued there

under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Ambavat Jain & Associate LLP

Chartered Accountants

Firm Registration No.: 109681W

ASHISH

JAYANTILAL

JAIN

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ASHISH JAYANTILAL
JAIN
Date: 2024.10.26
19:53:32 +05'30'

Ashish J Jain

Partner

Membership No:111829

UDIN: 24111829BKCCCV7612

Place: Mumbai

Date: 26-10-2024

ENBEE TRADE AND FINANCE LIMITED

CIN No: L50100MH1985PLC036945

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Ph: 022-24965566, Fax: 022-24965566, Email Id:enbeetrade@gmail.com; Website:

www.enbeetrade.com

STATEMENT OF ASSETS AND LIABILITIES as at 30th September 2024

Particulars	HALF YEAR ENDED 30th Sep 2024	Year Ended 31st March, 2024
	(Unaudited)	(audited)
ASSETS		
FINANCIAL ASSETS		
Cash and cash equivalents	1.19	1.23
(II) Other Receivables		
Loans	8,192.22	6,124.50
Other Financial assets	30.13	15.51
	8,223.54	6,141.24
NON-FINANCIAL ASSETS		
Inventories		
Current tax assets (Net)	-	-
Deferred tax Assets (Net)	138.47	128.12
Property, Plant and Equipment	123.18	151.44
Rou Assets	-	-
	261.64	279.56
Total Assets	8,485.19	6,420.80
LIABILITIES AND EQUITY		
A. LIABILITIES		
FINANCIAL LIABILITIES		
Borrowings (Other than Debt Securities)	4,734.71	3,131.02
Other financial liabilities	60.43	52.06
	4,795.14	3,183.08
NON-FINANCIAL LIABILITIES		
Current tax liabilities (Net)	218.72	105.43
Provisions	57.58	28.27
Other Non-financial liabilities	129.46	66.32
	405.76	200.02
B. EQUITY		
Equity Share capital	1,432.39	1,432.39
Other Equity	1,851.90	1,605.31
	3,284.29	3,037.70
TOTAL LIABILITIES AND EQUITY	8,485.19	6,420.80



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Statement of standalone unaudited financial results for the quarter ended and half year ended 30th September 2024						
Particulars	Rs. in Lakhs					
	QUARTER ENDED 30th Sep 2024	QUARTER ENDED 30th June 2024	QUARTER ENDED 30th Sep 2023	HALF YEAR ENDED 30th Sep 2024	HALF YEAR ENDED 30th Sep 2023	Year Ended 31st March 2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
REVENUE FROM OPERATION						
Interest Income	458.76	373.38	227.52	832.14	455.36	1025.30
OTHER INCOME	0.00	0.00	0.15	0.00	0.15	0.22
Total Revenue	458.76	373.38	227.67	832.14	455.51	1025.52
EXPENSES:						
Employee Benefits Expense	63.90	51.86	54.30	115.76	108.86	229.00
Finance Cost	108.42	80.20	25.56	188.62	83.43	174.22
Impairment on Financial Instrument (ECL)	32.00	81.40	11.80	113.40	-23.86	278.41
Depreciation, Amortisation and Impairment expenses	14.13	14.13	35.16	28.26	36.26	74.20
Other Expenses	4.96	24.75	7.01	29.71	9.26	58.02
Total Expenses	223.41	252.34	133.83	475.75	213.95	813.85
Profit / (Loss) before Extra Ordinary Items	235.35	121.04	93.84	356.39	241.57	211.67
Extra Ordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
Profit/ (Loss) before Tax	235.35	121.04	93.84	356.39	241.57	211.67
Tax Expenses (net)	80.86	26.25	23.60	107.11	60.80	55.90
Profit/ (Loss) for the Period	154.49	94.79	70.24	249.28	180.77	155.77
OTHER COMPREHENSIVE INCOME:	0.00	0.00	0.00	0.00	0.00	4.02
Total Comprehensive Income for the year Net of Tax	154.49	94.79	70.24	249.28	180.77	159.79
Basic & Diluted Earning per Equity Share [EPS]						
Basic	1.08	0.66	0.49	1.74	1.26	1.39
Diluted	1.08	0.66	0.49	1.74	1.26	1.39
Details of equity share capital						
Paid-up Equity Share capital (Face Value Rs. 10/-)	1432.39	1432.39	1432.39	1432.39	1432.39	1432.39

Notes

- The above Unaudited results were reviewed by the Audit Committee and thereafter approved by the Board of Directors in its meeting held on 26th October, 2024.
- The above financial results for the quarter ended on September 30, 2024 have been drawn from financial statements prepared in accordance with Indian Accounting Standards 34 on 'Interim Financial Reporting'.
- The financial results for the quarter ended September 30, 2024 have been arrived at after considering necessary provisions for expected credit losses.
- The company is operating under one segment hence segment reporting is not required.
- The above Quarterly Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (LODR) Regulations, 2015. The same is available on stock exchange website i.e. (www.bseindia.com) and also at the Company's website viz www.enbeetrade.com.
- Previous period figures have been regrouped/ reclassified wherever necessary.

For and on behalf of the Board of Directors of
Enbee Trade and Finance Limited

Amarr Narendra Galla
DIN : 07138963
Managing Director
Mumbai: 26th October, 2024



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CASH FLOW STATEMENT FOR THE YEAR ENDED

	Particulars	30.09.2024 (Unaudited)	30.03.2024 (audited)
A	Cash flow from operating activities		
	Net Profit before Taxation	356.39	211.67
	Adjustments for: Add / (Less)		
	Depreciation Expense	28.26	74.20
	Interest on Income tax refund	-	0.22
	Interest on Financial Instruments	-	0.22
	Finance Cost	1.42	2.54
	Impairment Provision per ECL	113.40	278.41
	Operating Profit Before Working Capital Changes	499.47	567.04
	Adjustments for:		
	Cash flow from borrowings & other Financial Liabilities	1,639.96	641.02
	(Increase)/ Decrease in Loans and Advances	(2,195.74)	-2834.47
	Increase/ (Decrease) in Current Liabilities	63.14	-8.75
	Cash Generated from Operations	6.83	(1,635.16)
	Less: Direct Taxes (Net)	(4.17)	-40.01
A	Net Cash from Operating Activities	2.66	(1,675.17)
B	Cash Flow from Investing Activities:		
	Purchase of Fixed Assets / Recognition of ROU Asset	-	-164.80
	Interest on Income tax refund	-	-
	Net Cash Flow from Investing Activities (B)	-	(164.80)
C	Cash Flow from Financial Activities:		
	Increase in Share Capital	-	1908.58
	(Increase)/ Decrease in Short term Loans and Advances	-	-70.63
	Share Issue Expense	(2.70)	-
	Net Cash Flow from Financing Activities (C)	(2.70)	1,837.94
	Net increase in cash and cash equivalents (A+B+C)	(0.04)	(2.03)
	Opening Balance of Cash & Cash Equivalents	1.23	3.26
	Closing Balance of Cash & Cash Equivalents	1.19	1.23
	Net Inflow	(0.04)	(2.03)

Note:

- 1 Cash and cash equivalents comprise of cash on hand and balances with bank in current
- 2 Cash flows arising on account of taxes on income are not specifically bifurcated with respect to investing & financing activities.
- 3 Previous year's figures have been regrouped, wherever necessary to confirm to current year's classification.
- 4 Figures in brackets represent outflow
- 5 The above Cash Flow Statement has been prepared under the 'Indirect method' as set out in the Ind AS - 7 Statement of Cash Flow.



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