



# GOENKA BUSINESS & FINANCE LTD.

NBFC RBI NO : 05.00614

**Date: 12.02.2025**

To,  
**Department of Corporate Services**  
BSE Limited,  
Ground Floor, PJ Towers,  
Dalal Street Fort,  
Mumbai-400001

To,  
**Metropolitan Stock Exchange of India Limited**  
Vibgyor Towers, 4<sup>th</sup> Floor, Plot no.C62, G-block,  
Opp. Trident Hotel, BandraKurla Complex,  
Bandra(E)  
Mumbai-400098(India)

To,  
**The Calcutta Stock Exchange Limited**  
7, Lyons Range  
Kolkata-700001

BSE Script Code: 538787

MCX Script Code: GBFL

CSE Script Code:17407

**Sub: Submission of Un-Audited Result for Third Quarter and Nine Month ended 31<sup>st</sup> December, 2024 along with Limited review report pursuant to Regulation 33(3) (d) of SEBI (LODR) Regulation, 2015**

**Respected Sir / Madam,**

With reference to the above and in compliance with Regulation 33 (3) of SEBI (LODR) Regulations, 2015, we are enclosing with this letter, Un Audited Financial Results for the Third quarter and Nine Month ended on 31<sup>st</sup> December, 2024 together with Limited Review Report issued by the Statutory Auditor of the Company.

Kindly acknowledge the same.

Thanking You.

**For Goenka Business & Finance Ltd.**



**Dharmik Solanki**

**Company Secretary & Compliance Officer**

Email: [goenkabusiness1987@gmail.com](mailto:goenkabusiness1987@gmail.com)

Web: [www.goenkabusinessfinancelimited.in](http://www.goenkabusinessfinancelimited.in)

CIN: L67120WB1987PLC042960

**Registered Office:- 18, Rabindra Sarani Poddar Court, Gate- 4, 2nd Floor, Room 17, Kolkata - 700001 Mo. 9898021712**  
**Corporate Office:- 3rd Floor 3E Rajyash Uniza Corporate, Office Above Starbucks Premchand Nagar road, Opposite Krishna Complex Satellite, Jodhpur Char Rasta, Ahmedabad, Ahmadabad City, Gujarat, India, 380015**



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## GOENKA BUSINESS & FINANCE LIMITED

CIN No. L67120WB1987PLC042960

Registered Office: 18, RABINDRA SARANI, PODDAR COURT, GATE NO. 4, 2ND FLOOR, ROOM NO.17 KOLKATA Kolkata WB 700001

### UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31 December, 2024

(Rs. In lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31/Dec/2024	30/Sep/2024	31/Dec/2023	31/Dec/2024	31/Dec/2023	31/Mar/2024
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
(I)	<b>Revenue from Operations</b>						
i	Interest Income	383.20	323.97	252.43	1,002.08	589.59	838.05
ii	Dividend Income	0.16	0.32	0.54	0.50	3.11	1.38
iii	Fees and commission Income	-	-	-	-	-	-
iv	Sale of Share/Profit-Loss from F&O	587.82	3,548.34	1,751.47	5,065.10	6,191.33	7,756.64
	<b>Total Revenue from operation</b>	<b>971.18</b>	<b>3,872.63</b>	<b>2,004.44</b>	<b>6,067.68</b>	<b>6,784.03</b>	<b>8,596.07</b>
(II)	<b>Other Income</b>	1.91	-	-	2.05	-	-
(III)	<b>Total Income (I+II)</b>	<b>973.09</b>	<b>3,872.63</b>	<b>2,004.44</b>	<b>6,069.73</b>	<b>6,784.03</b>	<b>8,596.07</b>
	<b>Expenses</b>						
(a)	Finance cost	361.97	335.87	304.11	1,011.49	699.97	1,118.29
(b)	Fees and commission expense	-	-	-	-	-	-
(c)	Impairment on Financial Assets	-	-	-	-	-	-
(d)	Purchase of Share	166.31	2,786.72	1,171.28	4,164.07	4,391.07	5,092.00
(e)	Changes in Inventories of Finished Goods	490.50	272.55	27.82	454.51	636.51	1,401.21
(f)	Employee Benefit Expense	17.57	12.02	16.06	40.87	39.33	52.71
(g)	Depreciation, Amortization and Impairment	0.60	0.50	0.47	1.45	1.41	1.89
(h)	Other Expense	30.01	373.17	300.85	477.58	826.48	591.20
(i)	Changes in Fair Value of Financial Instrument	-	-	-	-	-	-
(IV)	<b>Total Expenses (IV)</b>	<b>1,066.96</b>	<b>3,780.83</b>	<b>1,820.59</b>	<b>6,149.97</b>	<b>6,594.77</b>	<b>8,257.30</b>
(V)	<b>Profit/(Loss) before Exceptional items and tax (III-IV)</b>	<b>(93.87)</b>	<b>91.80</b>	<b>183.85</b>	<b>(80.24)</b>	<b>189.26</b>	<b>338.77</b>
(VI)	<b>Exceptional Items</b>	-	-	-	-	-	-
(VII)	<b>Profit/(Loss) before tax (V-VI)</b>	<b>(93.87)</b>	<b>91.80</b>	<b>183.85</b>	<b>(80.24)</b>	<b>189.26</b>	<b>338.77</b>
	<b>Tax Expense</b>						
	Current Tax	(4.58)	4.71	(2.17)	0.13	(2.17)	59.57
	Income Tax earlier years	-	-	-	-	-	-
	Deferred Tax Liability/ (Deferred Tax Asset)	(16.92)	20.65	49.89	(17.87)	59.34	59.94
	MAT credit entitlement	-	-	-	-	-	-
(VIII)	<b>Total Tax Expense(VI)</b>	<b>(21.50)</b>	<b>25.36</b>	<b>47.72</b>	<b>(17.74)</b>	<b>57.17</b>	<b>119.51</b>
(IX)	<b>Profit/(Loss) for the period from continuing Operations (VII-VIII)</b>	<b>(72.37)</b>	<b>66.44</b>	<b>136.13</b>	<b>(62.50)</b>	<b>132.09</b>	<b>219.26</b>
(X)	<b>Profit/(Loss) for the period</b>	<b>(72.37)</b>	<b>66.44</b>	<b>136.13</b>	<b>(62.50)</b>	<b>132.09</b>	<b>219.26</b>
(XI)	<b>Other Comprehensive Income</b>						
	<b>Items that will not be reclassified to profit or loss</b>	-	-	-	-	-	-
(i)	Re-measurement losses/(gain) on defined benefit plans	-	-	-	-	-	-
(ii)	Equity instruments through other comprehensive income	17.19	1.59	4.47	25.22	11.23	13.64
(iii)	Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	<b>Total other Comprehensive Income(VIII)</b>	<b>17.19</b>	<b>1.59</b>	<b>4.47</b>	<b>25.22</b>	<b>11.23</b>	<b>13.64</b>
(XII)	<b>Total Comprehensive Income for the year</b>	<b>(55.18)</b>	<b>68.03</b>	<b>140.60</b>	<b>(37.28)</b>	<b>143.32</b>	<b>232.90</b>
(XIV)	<b>Earnings per equity share of Rs.10 each</b>						
	Paid-up equity share capital	1,300.01	1,300.01	1,300.01	1,300.01	1,300.01	1,300.01
	(1) Basic	(0.42)	0.52	1.08	(0.29)	1.10	1.79
	(2) Diluted	(0.42)	0.52	1.08	(0.29)	1.10	1.79
	See Accompanying notes to the financial Results						

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Notes :

- 1 The Company operates in a single segment. As per Ind AS 108 on segment reporting issued by the ICAI, the same is considered to constitute as single primary segment. Accordingly, the disclosure requirements of Ind AS 108 are not applicable.
- 2 The above standalone financial results were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 12<sup>th</sup> February, 2025.
- 3 Earning per share for the quarter and year ended has been calculated as per weighted average formula and diluted Earning per share has been calculated considering proposed issue of equity shares on account of conversion of convertible securities.
- 4 Previous period figures have been regrouped and rearranged, whenever considered necessary.



By order of the Board  
Goenka Business & Finance Limited

Yasin Abdul Sattar Gori  
Whole Time Director  
DIN : 08221979

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**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE  
FINANCIAL RESULTS OF GOENKA BUSINESS AND FINANCE LIMITED PURSUANT TO THE  
REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS)  
REGULATIONS, 2015 FOR THE PERIOD ENDED 31<sup>st</sup> December, 2024**

To,

The Board of Directors,  
Goenka Business and Finance Limited.

We have reviewed the accompanying statement of unaudited financial results of M/s Goenka Business and Finance Limited for the quarter ended 31<sup>st</sup> December, 2024, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FCA/62/2016 dated July 5, 2016.

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 (Ind AS) 34 on 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement 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 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 financial statements are free of 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.

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.

Date : 12/02/2025  
Place : Ahmedabad  
UDIN : 25137390BMGZFH7176

For, M A A K & Associates  
(Chartered Accountants)  
F.R.N.: 135024W



*A. Shah*

CA Archit Shah  
Partner  
Mem. No.: 137390