



# ENTERPRISE INTERNATIONAL LTD.

REGD. OFFICE : "MALAYALAY", UNIT No.2A (S)  
2ND FLOOR, 3, WOODBURN PARK, KOLKATA - 700020  
CIN No. : L27104WB1989PLC047832

Ph. No. : 033 40447872  
: 033 40448394  
Fax : 033 40448615  
e-mail : contact@eilgroup.com  
Website : eilgroup.co.in

Ref. :

Date :

**08.11.2024**

The Secretary,  
BSE Limited,  
Phiroze jeejeebhoy Towers,  
Dalal Street,  
**Mumbai – 400 001**

**Scrip Code : 526574**  
**Sub : Outcome of the Board Meeting**

Dear Sir,

The Meeting of the Board of the Directors held on Today i.e 8th November 2024, approved Un- Audited Financial Results for the Quarter and Half-Year ended 30<sup>th</sup> September, 2024.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following, duly approved by the Board:

1. Un- Audited Financial Results for the Quarter and Half-Year ended 30<sup>th</sup> September, 2024
2. Statement of Assets and Liabilities
3. Reconciliation of Statement of Profit and Loss
4. Cash Flow Statement
5. Limited Review Report for the Quarter ended 30<sup>th</sup> September, 2024.

The meeting of the Board of Directors commenced at 02:00 PM and concluded at 02:40 PM

Kindly take the same on record.

Encl : As above/-

Yours faithfully,  
For Enterprise International Ltd

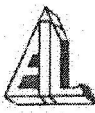
NEETU

KHANDELWAL

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NEETU KHANDELWAL

Date: 2024.11.08  
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**NEETU KHANDELWAL**  
*Company Secretary & Compliance officer*



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Website : eilgroup.co.in

Ref. :

GSTIN: 19AAACE5587F1ZF

Date :

The BSE Ltd,  
Phiroze Jeejeebhoy Towers  
Dalal Street,  
Mumbai - 400 001

08-11-2024

PART I	Statement of unaudited Financial Results for the quarter and half yearly ended 30th September, 2024	(Rupees in lacs)						
		Particulars	Quarter ended			Half year ended		Year ended
			30-09-2024 (Unaudited)	30-06-2024 (Unaudited)	30-09-2023 (Unaudited)	30-09-2024 (Unaudited)	30-09-2023 (Unaudited)	31-03-2024 (Audited)
I	<b>Income</b>							
	Revenue from Operations (Gross)	174.20	208.96	123.13	383.16	325.96	525.12	
	Other Income	20.96	16.08	21.31	37.04	35.76	70.90	
	<b>Total Income</b>	<b>195.16</b>	<b>225.04</b>	<b>144.44</b>	<b>420.20</b>	<b>361.72</b>	<b>596.02</b>	
II	<b>Expenses</b>							
	Purchase of Stock-in-Trade	166.00	199.85	122.36	365.85	319.45	516.45	
	Changes in Inventories of Finished Goods, Stock in trade and Work-in-Progress	2.02	2.15	-	4.17	-	(2.80)	
	Employees benefit expenses	4.43	4.85	4.64	9.28	12.29	23.78	
	Finance costs	3.80	2.72	1.13	6.52	2.49	5.19	
	Depreciation and Amortisation	2.09	2.06	1.68	4.15	3.33	6.79	
	Other Expenses	7.24	14.26	7.21	21.50	14.29	24.38	
	<b>Total Expenses</b>	<b>185.58</b>	<b>225.89</b>	<b>137.02</b>	<b>411.47</b>	<b>351.85</b>	<b>573.79</b>	
III	<b>Profit Before Tax (I-II)</b>	<b>9.58</b>	<b>(0.85)</b>	<b>7.42</b>	<b>8.73</b>	<b>9.87</b>	<b>22.23</b>	
IV	<b>Tax expenses</b>							
	Current Tax	(1.97)	-	(1.16)	(1.97)	(1.54)	(3.47)	
	Earlier year Tax	(0.10)	0.10	-	-	-	(3.63)	
	Deferred Tax	10.31	-	(2.44)	10.31	(2.59)	(0.14)	
V	<b>Net Profit after tax (III-IV)</b>	<b>17.82</b>	<b>(0.75)</b>	<b>3.82</b>	<b>17.07</b>	<b>5.74</b>	<b>14.99</b>	
VI	<b>Others Comprehensive Income (OCI)</b>							
A	(i) Items that will not be reclassified to profit or loss	(80.34)	36.54	1.47	(43.80)	2.29	425.58	
	(ii) Deferred tax relating to items that will not be reclassified to Profit of Loss	9.50	(9.50)	(0.39)	-	(0.60)	(110.65)	
	(iii) Deferred tax for earlier year	11.39	-	-	11.39	0.32	0.32	
B	(i) Items that will be reclassified to profit or loss	-	-	-	-	-	-	
	(ii) Income tax relating to items that will not be reclassified to Profit of Loss	-	-	-	-	-	-	
	<b>Total Other Comprehensive Income</b>	<b>(59.45)</b>	<b>27.04</b>	<b>1.08</b>	<b>(32.41)</b>	<b>2.01</b>	<b>315.25</b>	
VII	<b>Total Comprehensive Income for the period (V + VI)</b>	<b>(41.63)</b>	<b>26.29</b>	<b>4.90</b>	<b>(15.34)</b>	<b>7.75</b>	<b>330.24</b>	
VIII	<b>Paid-up Equity Share Capital (Face Value of Rs.10/- per Equity Share)</b>	<b>298.46</b>	<b>298.46</b>	<b>298.46</b>	<b>298.46</b>	<b>298.46</b>	<b>298.46</b>	
IX	<b>Earning per share (EPS) of Rs.10/- each (Not annualised)</b>							
	Basic (Rs.)	0.60	(0.03)	0.13	0.57	0.19	0.50	
	Diluted (Rs.)	0.60	(0.03)	0.13	0.57	0.19	0.50	

**Note :**

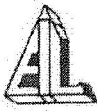
- The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) as specified in the Companies (Indian Accounting Standard) Rules, 2015 as amended in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 and SEBI circular dated July 05, 2016.
- The above standalone unaudited financial results were reviewed by Audit Committee in the meeting held on 08th Nov, 2024 and were approved by the Board of Directors at their meeting held on 08th Nov, 2024. The statutory auditor has carried out limited review of the above results in terms of Regulation 33 of SEBI (Listing obligations and discloser requirements)
- The Company caters mainly to the needs of Indian market, there are no reportable geographical segments.
- EPS is not annualised for the quarter ended 30th September 2024, 30th June 2024 and 30th September 2023.
- Figures for the corresponding previous period have been regrouped/rearranged, wherever necessary, to conform to the current period.
- Investors can view the unaudited financial results for the company for the half year ended 30th September, 2024 on the company's website-www.eilgroup.co.in or on the website of the BSE - www.bseindia.com

For and on behalf of the Board of Directors  
For Enterprise International Limited

  
Gopal Das Sarda  
(Director)  
DIN : 00565666

Place : Kolkata  
Date : 08.11.2024

Branch : Aahana Commerce Compound, Near Bangihati Serampore Crossing, Delhi Road, SIMLA,  
Hooghly – 712 203, West Bengal.



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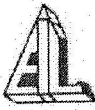
Date :

Particulars	30-09-2024	31-03-2024
<b>I. ASSETS</b>		
<b>(1) Non-current assets</b>		
(a) Property, Plant and Equipment	18.14	21.58
(b) Capital work-in-progress	-	-
(c) Investment Property	69.90	70.61
(d) Goodwill	-	-
(e) Financial Assets	-	-
(f) Investments	572.18	664.07
(g) Deferred tax assets (net)	-	-
(h) Non-Current Assets	450.00	265.00
(i) Income Tax Assets (Net)	8.52	5.48
(j) Other non-current assets	0.51	4.05
<b>Total non-current assets</b>	<b>1,119.25</b>	<b>1,030.79</b>
<b>(2) Current Assets</b>		
(a) Inventories	4.05	8.23
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade receivables	78.66	-
(iii) Cash and cash equivalents	4.33	94.45
(iv) Loans and advances	337.83	371.78
(c) Other current assets	1.23	0.76
<b>Total current assets</b>	<b>426.10</b>	<b>475.22</b>
<b>TOTAL ASSETS</b>	<b>1,545.35</b>	<b>1,506.01</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>(1) Equity</b>		
(a) Equity share capital	299.42	299.42
(b) Other equity	1,062.03	1,077.36
<b>Total equity</b>	<b>1,361.45</b>	<b>1,376.78</b>
<b>(2) Non-current liabilities</b>		
Deferred Tax	99.26	120.96
<b>Total Non-current Liabilities</b>	<b>99.26</b>	<b>120.96</b>
<b>(3) Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	24.02	-
(ii) Trade Payable	56.59	3.33
(b) Other current liabilities	4.03	2.50
(c) Short-term provisions	-	2.44
(d) Liabilities for current tax (net)	-	-
<b>Total Current Liabilities</b>	<b>84.64</b>	<b>8.27</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>1,545.35</b>	<b>1,506.01</b>

For Enterprise International Ltd.

Director  
GOPAL DAS SARDA  
(DIN : 00565666)

Branch : Aahana Commerce Compound, Near Bangihati Serampore Crossing, Delhi Road, SIMLA,  
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Date :

Reconciliation of Statement of Profit and Loss as previously reported under IGAAP to Ind-AS for the year ended 30th September, 2023 are presented as under:

Particulars	(Rs. In Lacs)
	Standalone Year ended 30-09-2023
1 Net Profit/(Loss) as previous GAAP	5.74
2 Other Comprehensive Income	
i) Items that will not be reclassified to Profit/(Loss)	2.29
ii) Income Tax relating to items that will not be reclassified to Profit/(Loss)	(0.60)
iii) Deferred Tax for the earlier year	0.32
3 Net Others Comprehensive Income	2.01
4 Total Comprehensive Income under IND AS (1 + 3)	7.75

Date : 08/11/2024  
Place : Kolkata

For ENTERPRISE INTERNATIONAL LTD

Gopal Das Sarda  
(Director)

Branch : Aahana Commerce Compound, Near Bangihati Serampore Crossing, Delhi Road, SIMLA,  
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Date :

## Cash Flow Statement for the year ended Sept. 30, 2024

(Amount in Lakhs)

	<u>For the year ended</u> <u>30th Sept. 2024</u>	<u>For the year ended</u> <u>31st March, 2024</u>
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Net Profit/(Loss) before tax as per Statement of Profit and Loss	8.73	22.23
Adjusted for:		
Depreciation Expenses	4.15	6.79
Profit on Sale of Fixed Assets	-	(4.13)
Finance Cost	6.52	5.19
Interest Income	(22.64)	(47.87)
Profit on Redemption of Investments	(3.80)	(0.01)
	<u>(15.77)</u>	<u>(40.03)</u>
<b>Operating Profit before Working Capital Changes</b>	<b>(7.04)</b>	<b>(17.80)</b>
<b>Movements in Working Capital</b>		
Increase/(Decrease) in Trade Payables	53.27	3.32
Increase/(Decrease) in Short-Term Provisions	(2.44)	(0.19)
Increase/(Decrease) in Other Current Liabilities	1.52	(0.15)
Decrease/(Increase) in Trade Receivables	(78.66)	74.63
Decrease/(Increase) in Inventories	4.17	(2.81)
Decrease/(Increase) in Financial Assets	33.96	(45.72)
Decrease/(Increase) in Other Current Assets	(0.48)	0.21
<b>Cash Generated from Operations</b>	<b>4.30</b>	<b>11.49</b>
Direct Taxes Paid (Net)	(5.00)	(0.09)
<b>Net Cash (used in) Operating Activities</b>	<b>(0.70)</b>	<b>11.40</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Purchase of Fixed Assets	-	(13.78)
Sale of Fixed Assets	-	5.40
Decrease/(Increase) in Other Non-Current Assets	3.55	(1.18)
Decrease/(Increase) in Non-Current Financial Assets	(185.00)	196.00
Pruchase of Investments	-	(219.89)
Sale of Investments	51.88	0.86
<b>Net Cash (used in) Investing Activities</b>	<b>(129.57)</b>	<b>(32.59)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES:</b>		
Proceeds from Long Term Borrowings	-	-
Proceeds from Short Term Borrowings	24.03	-
Proceeds from Other Non-Current Liabilities	-	-
Finance Cost	(6.52)	(5.19)
Interest income	22.64	47.87
<b>Net Cash from Financing Activities</b>	<b>40.15</b>	<b>42.68</b>
<b>Net Increase in Cash and Cash Equivalents (A+B+C)</b>	<b>(90.12)</b>	<b>21.49</b>
<b>Cash and Cash Equivalents at the Beginning of the Year</b>	<b>94.45</b>	<b>72.96</b>
<b>Cash and Cash Equivalents at the End of the Year</b>	<b>4.33</b>	<b>94.45</b>

For Enterprise International Ltd.

  
Director  
GOPAL DAS SARDA  
(DIN : 00565666)

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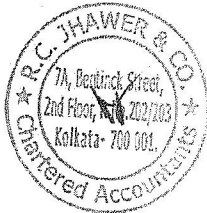


**R. C. Jhaver & Co.**  
Chartered Accountants

**LIMITED REVIEW REPORT**

**TO THE BOARD OF DIRECTORS OF ENTERPRISE INTERNATIONAL LIMITED**

1. We have reviewed the accompanying statement of Standalone Unaudited Financial Results of **ENTERPRISE INTERNATIONAL LIMITED** ("the Company"), for the Quarter & Half Year ended **September 30, 2024**. This Statement is the responsibility of the Company's Management and has been approved by the Board of directors. Our responsibility is to issue a report on these Financial Statement based on our review.
2. 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 are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.
3. Based on our review conducted as stated 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 recognised 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.



Place : Kolkata  
Date : 08.11.2024

For R.C. JHAWER & CO.,  
Chartered Accountants  
(Firm's Registration No: 310068E)

R.C Jhaver  
Partner  
(Membership No. - 17704)  
(UDIN : 24017704BKKEKXR4171)