

**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

**June 18, 2024**

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

**Scrip code: 512441**

**Subject: Outcome of Board Meeting pursuant to Regulations 30 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015.**

Dear Sir/ Madam,

Pursuant to Regulation 30(6), 31A (8) and 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, and in continuation of our previous Board meeting held on May 27, 2024, we wish to inform you that the Board of Directors of the Company had a meeting today, June 18, 2024, to address matters related to the financial statements filed for the quarter and year ended March 31, 2024.

The Board noted certain omissions and errors in the previously submitted financial statements. The Board has resolved to rectify these errors and omissions, and the corrected financial statements will be promptly uploaded and resubmitted.

We assure you that the revised financial statements will be prepared in compliance with the applicable accounting standards and regulatory requirements, ensuring accuracy and transparency.

The Board meeting commenced at 6 P.M. and concluded at 6.30 P.M.

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

We are hereby enclosing the Revised Audited Financial Results along with the Statutory Auditor's Report for the quarter and year ended March 31, 2024.

Thanking You

Yours Sincerely,

For ENBEE TRADE AND FINANCE LIMITED

  
Amarr Narendra Galla

Managing Director

DIN: 07138963



**ENBEE TRADE AND FINANCE LIMITED**

CIN No: L50100MH1985PLC036945

B4/C5, Gods Gift Chs Ltd, N M Joshi Marg, Lower Parel, Mumbai - 400013

**Statement of Assets & Liabilities**

Particulars	As at March 31, 2024	As at March 31, 2023	As at March 31, 2021
<b>ASSETS</b>			
<b>FINANCIAL ASSETS</b>			
Cash and cash equivalents	1.23	3.26	3.49
Loans	6,124.50	3,565.06	965.53
Other Financial assets	15.51	18.88	1.72
	<b>6,141.24</b>	<b>3,587.20</b>	<b>970.74</b>
<b>NON-FINANCIAL ASSETS</b>			
Current tax assets (Net)			39.45
Deferred tax Assets (Net)	128.12	42.85	
Property, Plant and Equipment	151.44	62.49	4.46
Other non-financial assets (to be specified)			
	<b>279.56</b>	<b>105.34</b>	<b>43.91</b>
<b>Total Assets</b>	<b>6,420.80</b>	<b>3,692.53</b>	<b>1,014.65</b>
<b>LIABILITIES AND EQUITY</b>			
<b>A. LIABILITIES</b>			
<b>FINANCIAL LIABILITIES</b>			
Borrowings (Other than Debt Securities)	3,131.02	2,490.00	-
Other financial liabilities	52.06	65.37	30.60
	<b>3,183.08</b>	<b>2,555.37</b>	<b>30.60</b>
<b>NON-FINANCIAL LIABILITIES</b>			
Other Non-financial liabilities	105.43	58.20	8.83
Provisions	28.27	27.75	13.24
Current tax liabilities (Net)	66.32	11.24	23.49
	<b>200.02</b>	<b>97.19</b>	<b>45.56</b>
<b>B. EQUITY</b>			
Equity Share capital	1,432.39	160.01	160.01
Other Equity	1,605.31	879.97	778.47
	<b>3,037.70</b>	<b>1,039.97</b>	<b>938.48</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>6,420.80</b>	<b>3,692.53</b>	<b>1,014.65</b>

As per our report of even date attached

**For Ambavat Jain & Associates LLP**

Chartered Accountants

Firm's Registration No.: 109681W

*Ashish Jain*  
Ashish Jain  
Partner



Membership No: 111829

Mumbai: 18/06/2024

UDIN : 24111829BKCBWP4800



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

*Amarr Narendra Galla*  
Amarr Narendra Galla  
Managing Director

DIN: 07138963

Mumbai: 18/06/2024



*Meysul*  
Chief Financial Officer  
Mumbai: 18/06/2024

**ENBEE TRADE AND FINANCE LIMITED**

CIN No: L50100MH1985PLC036945

B4/CS, Gods Gift Chs Ltd, N M Joshi Marg, Lower Parel, Mumbai - 400013

**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED**

Particulars	Quarter Ended 31 March 2024 (Audited)	Quarter Ended 31 December 2023 (Unaudited)	Quarter Ended 31 March 2023 (Audited)	Year Ended 31 March 2024 (Audited)	Year Ended 31 March 2023 (Audited)	Year Ended 31 March 2021 (Audited)
<b>A. REVENUE FROM OPERATION</b>						
Interest Income	352.03	217.91	(64.36)	1,025.30	486.72	195.39
	<b>352.03</b>	<b>217.91</b>	<b>(64.36)</b>	<b>1,025.30</b>	<b>486.72</b>	<b>195.39</b>
<b>B. OTHER INCOME</b>	(0.01)	0.08	-	0.22	-	0.23
<b>Total Revenue</b>	<b>352.02</b>	<b>217.99</b>	<b>(64.36)</b>	<b>1,025.52</b>	<b>486.72</b>	<b>195.62</b>
<b>EXPENSES:</b>						
Employee Benefits Expense	58.65	61.49	54.67	229.00	214.67	105.72
Finance Cost	63.11	27.68	56.08	174.22	138.20	3.17
Impairment of Financial Instrument (ECL)	126.55	175.72	(14.41)	278.41	75.41	70.28
Depreciation, Amortisation, Impairment	36.85	1.09	2.68	74.20	6.17	4.43
Other Expenses	23.30	25.46	19.60	58.02	34.34	15.80
<b>Total Expenses</b>	<b>308.46</b>	<b>291.45</b>	<b>118.62</b>	<b>813.85</b>	<b>468.79</b>	<b>199.40</b>
<b>Profit before Extra Ordinary Items</b>	<b>43.56</b>	<b>(73.46)</b>	<b>(182.98)</b>	<b>211.67</b>	<b>17.93</b>	<b>(3.78)</b>
Extra Ordinary Items						
<b>Profit before Tax</b>	<b>43.56</b>	<b>(73.46)</b>	<b>(182.98)</b>	<b>211.67</b>	<b>17.93</b>	<b>(3.78)</b>
Less: Tax Expense:	(44.90)	40.00	(42.05)	55.90	3.93	(0.70)
<b>Profit for the Year</b>	<b>88.47</b>	<b>(113.46)</b>	<b>(140.94)</b>	<b>155.77</b>	<b>14.00</b>	<b>(3.08)</b>
Other Comprehensive Income for the year, net of tax	(4.02)	-	(0.73)	(4.02)	(0.73)	-
<b>Total Comprehensive Income for the year Net of Tax</b>	<b>92.50</b>	<b>(113.46)</b>	<b>(140.21)</b>	<b>159.79</b>	<b>14.73</b>	<b>(3.08)</b>
<b>Profit for the year</b>						
Attributable to:						
Equity holders of the parent						
Non-controlling interests						
<b>Total Comprehensive Income for the year</b>						
Attributable to:						
Equity holders of the parent						
Non-controlling interests						
<b>Basic &amp; Diluted Earning per Equity Share [EPS]</b>						
Basic	0.646	(0.79)	(8.76)	1.116	0.92	(0.19)
Diluted	0.646	(0.79)	(8.76)	1.116	0.92	(0.19)
Paid-up Equity Share capital(Face Value Rs.10/-)	1,432.390	1,432.39	160.01	1,432.390	160.01	160.01
Significant accounting policies						

**Notes**

- The above Audited results were reviewed by the Audit Committee and thereafter approved by the Board of Directors in its meeting held on 27th May, 2024 and due to some error and omissions the Audit Committee and the Board of Directors reviewed and approved the Revised Financial Results in its meeting held on 18th June, 2024.
- The above financial results for the quarter ended on March 31, 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 March 31, 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.
- Kindly refer annexure 1 for Correction of Prior Period Errors in Accordance with Ind AS 8 "Accounting Policies, Changes in Accounting Estimates and Errors"
- Previous period figures have been regrouped/ reclassified wherever necessary.

As per our report of even date attached

**For Ambavat Jain & Associates LLP**

Chartered Accountants

Firm's Registration No.: 109681W

Ashish Jain

Partner

Membership No: 111829

Mumbai: 18/06/2024

UDIN : 24111829BKCBWP4800



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

*Amar*  
Amar Narendra Galla

Managing Director

DIN: 07138963

Mumbai: 18/06/2024

*Meeta*  
Chief Financial Officer

Mumbai: 18/06/2024

**Statement of Cash Flow**

(Currency: INR in Lakhs)

	Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
<b>A</b>	<b>Cash flow from operating activities</b>		
	<b>Net Profit before Taxation</b>	<b>211.67</b>	<b>17.92</b>
	<b>Adjustments for: Add / (Less)</b>		
	Depreciation Expense	74.20	6.17
	Interest on Financial Instruments	0.22	40.13
	Finance Cost	2.54	2.18
	Gratuity Provision	5.90	5.66
	Impairment Provision per ECL	278.41	(75.41)
		<b>572.94</b>	<b>(3.34)</b>
	<b>Operating Profit Before Working Capital Changes</b>		
	Adjustments for:		
	Cash flow from borrowings & other Financial Liabilities	641.02	1,425.00
	(Increase)/ Decrease in Short term Loans and Advances	(2,834.47)	(1,352.45)
	(Increase)/ Decrease in Loans and Advances	(14.78)	54.59
	Increase/ (Decrease) in Current Liabilities	<b>(1,635.29)</b>	<b>123.80</b>
	<b>Cash Generated from Operations</b>		
	Less: Direct Taxes (Net)	(39.88)	(56.29)
	<b>Net Cash from Operating Activities</b>	<b>(1,675.17)</b>	<b>67.51</b>
<b>B</b>	<b>Cash Flow from Investing Activities:</b>		
	Purchase of Fixed Assets / Recognition of ROU Asset	(164.80)	(68.61)
	<b>Net Cash Flow from Investing Activities (B)</b>	<b>(164.80)</b>	<b>(68.61)</b>
<b>C</b>	<b>Cash Flow from Financial Activities:</b>		
	Increase in Share Capital	1,908.58	-
	Share Issue Exp	(70.63)	-
	<b>Net Cash Flow from Financing Activities (C)</b>	<b>1,837.95</b>	<b>-</b>
	<b>Net increase in cash and cash equivalents (A+B+C)</b>	<b>(2.03)</b>	<b>(1.10)</b>
	Opening Balance of Cash & Cash Equivalents	3.26	4.36
	Closing Balance of Cash & Cash Equivalents	1.23	3.26
	<b>Net Inflow</b>	<b>(2.03)</b>	<b>3.26</b>

Note:

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

As per our report of even date attached

**For Ambavat Jain & Associates LLP**  
Chartered Accountants

Firm's Registration No. : 109681W

**Ashish J Jain**  
Partner

Membership No. : 141829

Mumbai: 18/06/2024

UDIN : 24111829BKCWP4800



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

*Amarr*  
**Amarr Narendra Galla**  
Managing Director  
DIN: 07138963  
Mumbai: 18/06/2024

*Mayhul*  
**Chief Financial Officer**  
Mumbai: 18/06/2024

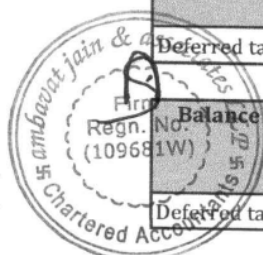
Annexure 1 - Note 6 of Notes to Profit and Loss Account

**Note 6 : Correction of Prior Period Errors in Accordance with Ind AS 8 "Accounting Policies, Changes in Accounting Estimates and Errors"**

During the year, the company undertook a detailed review of Liabilities. Based on reassessment, it has been concluded that in respect of "Provisions" the calculation of "employment benefits" was not properly calculated. Accordingly, the provision for employment benefits has been reworked.

This error have now been corrected by reworking each of the affected line items for the prior years as follows:

₹ in Lakhs				
1	P&L (Employee Benefits Expense) (Extract)	For the year ended 31st March 2024 (as previously reported)	Increase / (Decrease)	For the year ended 31st March 2024 (Restated)
	Employee Benefits Expense	223.10	5.90	229.00
₹ in Lakhs				
	P&L (Employee Benefits Expense) (Extract)	For the year ended 31st March 2023 (as previously reported)	Increase / (Decrease)	For the year ended 31st March 2023 (Restated)
	Employee Benefits Expense	209.01	5.66	214.67
₹ in Lakhs				
	P&L (Employee Benefits Expense) (Extract)	For the year ended 31st March 2022 (as previously reported)	Increase / (Decrease)	For the year ended 31st March 2022 (Restated)
	Employee Benefits Expense	177.77	5.60	183.37
₹ in Lakhs				
	P&L (Employee Benefits Expense) (Extract)	For the year ended 31st March 2021 (as previously reported)	Increase / (Decrease)	For the year ended 31st March 2021 (Restated)
	Employee Benefits Expense	92.48	13.24	105.72
₹ in Lakhs				
2	P&L ( Remeasurement of the defined benefit plans) (Extract)	For the year ended 31st March 2024 (as previously reported)	Increase / (Decrease)	For the year ended 31st March 2024 (Restated)
	OCI		(5.38)	(5.38)
₹ in Lakhs				
	P&L ( Remeasurement of the defined benefit plans) (Extract)	For the year ended 31st March 2023 (as previously reported)	Increase / (Decrease)	For the year ended 31st March 2023 (Restated)
	OCI		(0.98)	(0.98)
₹ in Lakhs				
	P&L ( Remeasurement of the defined benefit plans) (Extract)	For the year ended 31st March 2022 (as previously reported)	Increase / (Decrease)	For the year ended 31st March 2022 (Restated)
	OCI		4.22	4.22
₹ in Lakhs				
3	Balance Sheet (Deferred tax Asset) (Extract)	As at March 31, 2024 (as previously reported)	Increase / (Decrease)	As at March 31, 2024 (Restated)
	Deferred tax Asset	121.01	7.11	128.12
₹ in Lakhs				
	Balance Sheet (Deferred tax Asset) (Extract)	As at March 31, 2023 (as previously reported)	Increase / (Decrease)	As at March 31, 2023 (Restated)
	Deferred tax Asset	35.86	6.98	42.84
₹ in Lakhs				
	Balance Sheet (Deferred tax Asset) (Extract)	As at March 31, 2022 (as previously reported)	Increase / (Decrease)	As at March 31, 2022 (Restated)
	Deferred tax Asset	28.62	5.80	34.42



Balance Sheet (Deferred tax Asset) (Extract)	As at March 31, 2021 (as previously reported)	Increase / (Decrease)	As at March 31, 2021 (Restated)
Deferred tax Asset	36.12	3.33	39.45

₹ in Lakhs

Balance Sheet (Equity) (Extract)	As at March 31, 2024 (as previously reported)	Increase / (Decrease)	As at March 31, 2024 (Restated)
Other Equity	1,626.46	(21.15)	1,605.31

₹ in Lakhs

Balance Sheet (Equity) (Extract)	As at March 31, 2023 (as previously reported)	Increase / (Decrease)	As at March 31, 2023 (Restated)
Other Equity	900.73	(20.76)	879.97

₹ in Lakhs

Balance Sheet (Equity) (Extract)	As at March 31, 2022 (as previously reported)	Increase / (Decrease)	As at March 31, 2022 (Restated)
Other Equity	882.57	(17.25)	865.32

₹ in Lakhs

Balance Sheet (Equity) (Extract)	As at March 31, 2021 (as previously reported)	Increase / (Decrease)	As at March 31, 2021 (Restated)
Other Equity	788.38	(9.91)	778.47



**Independent Auditors' Report on the audit of the annual financial results pursuant to Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To,

**The Board of Directors**

**ENBEE Trade & Finance Ltd**

**Report on the audit of the Annual Financial Results**

**Opinion**

We have audited the accompanying Statement of annual financial results of ENBEE Trade & Finance Ltd (the "Company") for the quarter and the year ended March 31, 2024 (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to best of our information and according to explanations give to us, the Statement:

- i. is presented in accordance with requirements of Regulation 33 of Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, the circular, guidelines and the directions issued by RBI from time to time ("RBI guidelines") to the extent applicable and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended March 31, 2024.

**Basis of Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under sub-section (10) of Section 143 of the Companies Act, 2013 (the "Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Annual Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statement under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the annual financial results.

Registered with Limited Liability under The Limited Liability Partnership Act, 2008 with Registration No. AAA - 7120

Regd. Office: Office No. 40, Morarji Velji Bldg, 1<sup>st</sup> floor, 9/15, Dr. M.B. Velkar Street, Marine Lines (East), Mumbai - 400002.

Tel: +91 22 43153000 Fax: +91 22 43153015. Email: [aja@ajallp.in](mailto:aja@ajallp.in) Website: [www.ajallp.in](http://www.ajallp.in)



### **Management's and Board of Directors Responsibilities for the Financial Results**

These annual financial results have been prepared on the basis of the audited annual financial statements.

The Company's Management and Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the annual financial results, the Management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Annual Financial Results**

Our objectives are to obtain reasonable assurance about whether the annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:





- Identify and assess the risks of material misstatement of the annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the annual financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**Other Matter**

We reported that the figures for the quarter ended March 31, 2024 represent the balancing figures between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year-to-date figures up to December 31, 2023 being the date of the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations. Our opinion is not modified in respect of above matter.

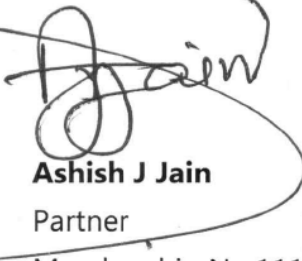
This Auditors' Report on the audit of the annual financial results pursuant to Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended after incorporating Correction of Prior Period Errors in Accordance with Ind AS 8 "Accounting Policies, Changes in Accounting Estimates and Errors" refer note 6. This Audit Report is in continuation to our audit report dated 27/05/2024 UDIN: 24111829BKCBVM7800 where we expressed an unmodified opinion on financial results.

Our opinion is not modified in respect of these matters.

**For Ambavat Jain & Associate LLP**

Chartered Accountants

Firm Registration No.: 109681W

  
**Ashish J Jain**  
Partner



Membership No:111829

UDIN: 24111829BKCBWP4800

Place: Mumbai

Date: 18/06/2024

**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

**May 27, 2024**

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

**Scrip code: 512441**

**Subject: Declaration under Regulation 33 (3) of the SEBI (LODR) Regulations 2015 in respect of Audit Report with Unmodified Opinion for the Audited Financial Results of the Company for the financial year ended March 31, 2024.**

Dear Sir/ Madam,

With reference to the captioned subject, we hereby declare that M/s Ambavat Jain & Associate LLP, Statutory Auditor of the Company have expressed an unmodified opinion on the Auditor's Report on Standalone Audited Financial results of the Company for the financial year ended March 31, 2024.

Kindly take the same on your record.

Thanking you,

Yours Sincerely,

**For ENBEE TRADE AND FINANCE LIMITED**



A handwritten signature in blue ink, appearing to read "Amarr" followed by a flourish.

**Amarr Narendra Galla**

**Managing Director**

**DIN: 07138963**