



GOENKA BUSINESS & FINANCE LTD.

NBFC RBICIC NO :05.006 14

Date:14.02.2024

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, 4th 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: Outcome of 05th/2023-24 Board Meeting held on 14.02.2024

Ref: Compliance of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015.

BSE Script Code:538787

MCX Script Code: GBFL

CSE Script Code:17407

Dear Sir,

With Reference to the subject mentioned above, the Board of Directors of the Company in their 05th /2023-24 Board Meeting held on Wednesday, 14th February, 2024, at 03:30 PM at its Corporate office address Office No.9, Sadguru Complex, 4th Floor, Shivranjani Cross Road, Satellite, Ahmedabad -380015 and Concluded at 04:50 PM and have conducted the following business:

1. Approved the Un-Audited Financial Results of the company for the Third quarter ended on 31st December, 2023 along with Limited Review Report issued by Statutory Auditor.

Please take the same in your records and acknowledge the receipt of the same.

Thanking You.

For, Goenka Business & Finance Ltd.

Gori Yasin
Abdul
Sattar
Digitally signed
by Gori Yasin
Abdul Sattar
Date:
2024.02.14
17:00:13 +05'30'



Mr. Yasin Gori
Whole Time Director
DIN:08221979

Registered Office
18, Rabindra Sarani Poddar Court,
Gate- 4, 2nd Floor, Room 17,
Kolkata - 700001
90514668474

Email: goenkabusiness1987@gmail.com
Web: www.goenkabusinessfinancelimited.in
CIN: L67120WB1987PLC042960

Corporate Office
9 Sadguru Complex, 4th Floor Shivranjani
Cross Road,
Ahmedabad, Gujarat 380015
9978622878

**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 31st December, 2023**

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 31st December, 2023, 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.

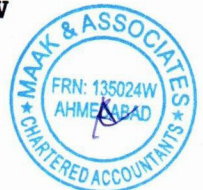
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to 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 : 14/02/2024
Place : Ahmedabad
UDIN : 24137390BKEXTU7465

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


CA Archit Shah
Partner
Mem. No.:137390





GOENKA BUSINESS & FINANCE LTD.

NBFC RBI CIC NO : 05.00614

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, 2023

(Rs. In lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-2023	30-Sep-2023	31-Dec-2022	31-Dec-2023	31-Dec-2022	31-Mar-2023
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
(I)	Revenue from Operations						
i	Interest Income						
ii	Dividend Income	252.43	194.84	238.08	589.59	623.20	878.03
iii	Fees and commission Income	0.54	2.58	1.94	3.11	34.60	34.82
iv	Sale of Share/Profit-Loss from F&O	-	-	-	-	-	-
	Total Revenue from operation	1,751.47	2,722.89	6,586.82	6,191.33	21,185.70	23,970.22
		2,004.44	2,920.31	6,826.84	6,784.03	21,843.50	24,883.07
(II)	Other Income						
		-	3.12	-	-	-	0.13
(III)	Total Income (I+II)	2,004.44	2,923.43	6,826.84	6,784.03	21,843.50	24,883.20
	Expenses						
(a)	Finance cost						
(b)	Fees and commisiion expense	304.11	252.12	257.60	699.97	745.56	985.61
(c)	Impairment on Financial Assets	-	-	-	-	-	-
(d)	Purchase of Share	-	-	0.04	-	2.31	2.94
(e)	Changes in Inventories of Finished Goods	1,171.28	1,823.09	6,011.17	4,391.07	18,156.37	23,597.56
(f)	Employee Benefit Expense	27.82	535.35	250.18	636.51	954.58	(181.53)
(g)	Depreciation, Amortization and Impairment	16.06	12.55	13.11	39.33	25.00	32.60
(h)	Other Expense	0.47	0.47	0.60	1.41	1.79	2.48
(i)	Changes in Fair Value of Financial Instrument	300.85	256.40	315.85	826.48	1,738.63	437.81
(IV)	Total Expenses (IV)	1,820.59	2,879.98	6,848.55	6,594.77	21,624.24	24,877.99
(V)	Profit/(Loss) before Exceptional items and tax (III-IV)	183.85	43.45	(21.71)	189.26	219.26	5.21
(VI)	Exceptional Items						
(VII)	Profit/(Loss) before tax (V-VI)	183.85	43.45	(21.71)	189.26	219.26	5.21
	Tax Expense						
	Current Tax						
	Income Tax earlier years	(2.17)	-	(3.81)	(2.17)	8.71	2.96
	Deferred Tax Liability/ (Deferred Tax Asset)	-	-	-	-	-	-
	MAT credit entitlement	49.89	18.44	(9.56)	59.34	38.41	(12.21)
(VIII)	Total Tax Expense(VI)	47.72	18.44	(13.37)	57.17	47.12	(9.25)
(IX)	Profit/(Loss) for the period from continuing Operations (VII-VIII)	136.13	25.01	(8.34)	132.09	172.14	14.46
(X)	Profit/(Loss) for the period	136.13	25.01	(8.34)	132.09	172.14	14.46
(XI)	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss						
(i)	Re-measurement losses/(gain) on defined benefit plans	-	-	-	-	-	-
(ii)	Equity instruments through other comprehensive income	4.47	-	-	11.23	-	-
(iii)	Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Total other Comprehensive Income(VIII)	4.47	-	-	11.23	-	-
(XII)	Total Comprehensive Income for the year	140.60	25.01	(8.34)	143.32	172.14	14.46
(XIV)	Earnings per equity share of Rs.10 each						
	Paid-up equity share capital						
	(1) Basic	1,300.01	1,300.01	1,300.01	1,300.10	1,300.01	1,300.01
	(2) Diluted	1.08	0.19	(0.06)	1.10	1.32	0.11
	See Accompanying notes to the financial Results	1.08	0.19	(0.06)	1.10		0.11



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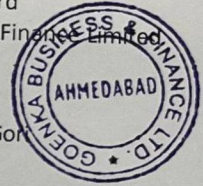
NBFC RBI CIC NO : 05.00614

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 14th February, 2024.
- 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 Goenka
DIN: 08221979
Whole-time Director



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