

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

November 07, 2023

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

Scrip code: 512441

Subject: Un-Audited Financial Results for the Half yearly and quarter ended September 30, 2023 as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015.

Dear Sir/ Madam,

Pursuant to Regulation 30 and 31A(8) and 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 on Tuesday, November 07, 2023 at N.M Joshi Marg, lower Parel, Mumbai- 400013 to inter alia transact the following business:-

1. Upon the recommendation from the Audit Committee have approved the Un-Audited Financial Results of the Company for the Half yearly and quarter ended September 30, 2023, along with the Limited Review Report as on that date.
2. Approved the re-classification from the, promoter/ promoter Group- to the "Public" Category in accordance with Regulation 31A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations,2015 on the Board Intimation Dated October 21, 2023.

Further the Company confirms that as per the Company's Code of Conduct for Prohibition of Insider Trading adopted pursuant to SEBI (Prohibition of Insider Trading) Regulations, 2015, the trading window for dealing in the securities of the Company remains closed for the Company's Directors/designated persons associated with the Company from Sunday, October 1, 2023 till the close of trading hours on Thursday, November 09, 2023.


The Board meeting commenced at 5PM AND concluded at 5.30 P.M.

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

We are hereby enclosing the Un-Audited Financial Results along with the Limited Review Report for the Half yearly and quarter ended September 30, 2023.

Thanking You

Yours Sincerely,
For ENBEE TRADE AND FINANCE LIMITED


Amarr Narendra Galla
Managing Director
DIN: 07138963



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 30, 2023 ("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 J Jain

ASHISH

Partner

JAYANTILAL JAIN

Membership No:111829

UDIN: 23111829BGVYXC4118

Place: Mumbai

Date: 7-11-2023

Digitally signed by ASHISH JAYANTILAL JAIN
DN: cn=Ashish Jain, o=Ambavat Jain & Associates LLP, email=ashish.jain@ambavatjain.com, c=IN
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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 as on 30th September, 2023

| Particulars | As at Sep 2023 | As at March 2023 |
|---|-----------------|------------------|
| ASSETS | | |
| FINANCIAL ASSETS | | |
| Cash and cash equivalents | 10.84 | 3.26 |
| Loans | 4,043.43 | 3565.06 |
| Other Financial assets | 59.49 | 18.88 |
| | 4,113.76 | 3587.20 |
| NON-FINANCIAL ASSETS | | |
| Deferred tax Assets (Net) | 6.62 | 35.86 |
| Property, Plant and Equipment | 181.74 | 62.49 |
| | 188.36 | 98.35 |
| Total Assets | 4,302.12 | 3685.55 |
| LIABILITIES AND EQUITY | | |
| A. LIABILITIES | | |
| FINANCIAL LIABILITIES | | |
| Borrowings (Other than Debt Securities) | 1,107.82 | 2490.00 |
| Other financial liabilities | 53.06 | 65.37 |
| | 1,160.88 | 2555.37 |
| NON-FINANCIAL LIABILITIES | | |
| Other Non-financial liabilities | 94.08 | 58.20 |
| Current tax liabilities (Net) | 37.40 | 11.24 |
| | 131.48 | 69.44 |
| B. EQUITY | | |
| Equity Share capital | 1,432.39 | 160.01 |
| Other Equity | 1,577.37 | 900.73 |
| | 3,009.76 | 1,060.74 |
| TOTAL LIABILITIES AND EQUITY | 4,302.12 | 3,685.55 |

*Amor*

ENBEE TRADE AND FINANCE LIMITED

CIN No: L50100MH1985PLC036945

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

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

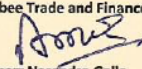
Statement of standalone unaudited financial results for the quarter ended and half year ended 30th September 2023

| Particulars | Rs. In Lakhs | | | | | |
|---|--------------------------------|------------------------------------|-----------------------------------|----------------------------------|-------------------------------------|-------------------------------|
| | QUARTER ENDED 30th Sep 2023 | QUARTER ENDED 30th June 2023 | QUARTER ENDED 30th Sep 2022 | HALF YEAR ENDED 30th Sep 2023 | HALF YEAR ENDED 30th Sep 2022 | Year Ended 31st March 2023 |
| | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| REVENUE FROM OPERATION | | | | | | |
| Interest Income | 227.52 | 227.84 | 86.28 | 455.36 | 176.74 | 486.77 |
| OTHER INCOME | 0.15 | 0.00 | 0.00 | 0.15 | 0.00 | 0.00 |
| Total Revenue | 227.67 | 227.84 | 86.28 | 455.51 | 176.74 | 486.72 |
| EXPENSES: | | | | | | |
| Employee Benefits Expense | 54.30 | 54.56 | 52.10 | 108.86 | 101.16 | 209.01 |
| Finance Cost | 25.56 | 57.87 | 29.07 | 83.43 | 50.83 | 138.20 |
| Impairment on Financial Instrument (ECL) | 11.80 | -35.66 | 0.00 | -23.86 | 0.00 | 75.41 |
| Depreciation, Amortisation and Impairment expenses | 35.16 | 1.10 | 0.00 | 36.26 | 0.00 | 6.17 |
| Other Expenses | 7.01 | 2.25 | 3.05 | 9.26 | 7.34 | 34.34 |
| Total Expenses | 133.83 | 80.12 | 84.22 | 213.95 | 159.33 | 463.13 |
| Profit / (Loss) before Extra Ordinary Items | 93.84 | 147.72 | 2.06 | 241.57 | 17.42 | 23.59 |
| Extra Ordinary Items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Profit/ (Loss) before Tax | 93.84 | 147.72 | 2.06 | 241.57 | 17.42 | 23.59 |
| Tax Expenses (net) | 23.60 | 37.20 | 4.48 | 60.80 | 4.46 | 5.36 |
| Profit/ (Loss) for the Period | 70.24 | 110.52 | -2.42 | 180.77 | 12.96 | 18.23 |
| OTHER COMPREHENSIVE INCOME: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Comprehensive Income for the year Net of Tax | 70.24 | 110.52 | -2.42 | 180.77 | 12.96 | 18.23 |
| Basic & Diluted Earning per Equity Share [EPS] | | | | | | |
| Basic | 0.49 | 0.77 | -0.02 | 1.26 | 0.08 | 0.11 |
| Diluted | 0.49 | 0.77 | 0.07 | 1.26 | 0.08 | 0.11 |
| Details of equity share capital | | | | | | |
| Paid-up Equity Share capital (Face Value Rs. 10/-) | 1432.39 | 1432.39 | 160.01 | 1432.39 | 160.01 | 160.01 |

Notes

- The above Unaudited results were reviewed by the Audit Committee and thereafter approved by the Board of Directors in its meeting held on 7th November, 2023.
- The above financial results for the quarter ended on September 30, 2023 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, 2023 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 : 7th November, 2023



ENBEE TRADE AND FINANCE LIMITED
CIN No: L50100MH1985PLC036945
B4/C5, Gods Gift Chs Ltd, N M Joshi Marg, Lower Parel, Mumbai - 400013

CASH FLOW STATEMENT FOR THE YEAR ENDED

| | Particulars | 30.09.2023 | 30.03.2023 |
|----------|--|-----------------|-------------------|
| A | Cash flow from operating activities | | |
| | Net Profit before Taxation | 241.57 | 23.59 |
| | Adjustments for: Add / (Less) | | |
| | Depreciation Expense | 36.26 | 6.17 |
| | Interest on Income tax refund | - | 40.13 |
| | Interest on Financial Instruments | - | 40.13 |
| | Finance Cost | 83.43 | 2.18 |
| | Impairment Provision per ECL | (23.86) | -75.41 |
| | Operating Profit Before Working Capital Changes | 337.40 | (3.35) |
| | Adjustments for: | | |
| | (Increase)/ Decrease in Loans and Advances | (40.61) | (1,352.45) |
| | Increase/ (Decrease) in Current Assets | (454.51) | 0.00 |
| | Increase/ (Decrease) in Current Liabilities | 139.77 | 56.77 |
| | Cash Generated from Operations | (17.95) | (1,299.03) |
| | Less: Direct Taxes (Net) | (60.80) | -56.29 |
| A | Net Cash from Operating Activities | (78.75) | (1,355.32) |
| B | Cash Flow from Investing Activities: | | |
| | Purchase of Fixed Assets / Recognition of ROU Asset | (155.51) | -68.61 |
| | Interest on Income tax refund | - | - |
| | Net Cash Flow from Investing Activities (B) | (155.51) | (68.61) |
| C | Cash Flow from Financial Activities: | (1,382.18) | 1425.00 |
| | Increase in Share Capital | 1,707.45 | 0.00 |
| | (Increase)/ Decrease in Short term Loans and Advances | (83.43) | -2.18 |
| | Net Cash Flow from Financing Activities (C) | 241.84 | 1,422.82 |
| | Net increase in cash and cash equivalents (A+B+C) | 7.58 | (1.10) |
| | Opening Balance of Cash & Cash Equivalents | 3.26 | 4.36 |
| | Closing Balance of Cash & Cash Equivalents | 10.84 | 3.26 |
| | Net Inflow | 7.58 | (1.10) |

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.

