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

January 24, 2024

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

Scrip code: 512441

<u>Subject: Un-Audited Financial Results for the quarter ended December 31, 2023 as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015.</u>

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 Wednesday, January 24, 2024 at N.M Joshi Marg, lower Parel, Mumbai- 400013 to inter alia transact the following business:-

 Upon the recommendation from the Audit Committee have approved the Un-Audited Financial Results of the Company for the quarter ended December 31, 2023, along with the Limited Review Report as on that date.

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 Monday, January 1, 2024 till the close of trading hours on Friday, January 26, 2024.

The Board meeting commenced at 7 pm concluded at 7.30 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 quarter ended December 31, 2023.

Thanking You

Yours Sincerely,

FAR ENBEE TRADE AND FINANCE LIMITED

marr Narendra Galla

Managing Director

DIN: 07138963

Ambavat jain & Associates LLP

Chartered Accountants

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 December 31, 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

Ashish J Jain JAYANTILAL

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Partner

JAIN

Membership No:111829

UDIN:24111829BKCBSZ2184 Place: Mumbai

Date: 24-01-2024

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 31st December, 2023

Particulars	Quarter Ended			Nine Months Ended		Rs. In Lakhs
	31st December 2023 (Unaudited)	30th September 2023 (unaudited)	31st December 2022 (Unaudited)	31st December 2023 (Unaudited)	31st December 2022 (Unaudited)	Year Ended 31 March 2023 (Audited)
A. REVENUE FROM OPERATION					(Chanalesa)	
Interest Income	217.91	227.52	125.11	673.27	551.08	486.72
Finance Income		-	-	-		-
	217.91	. 227.52	125.11	673.27	551.08	486.72
B. OTHER INCOME	0.08	0.15	-	0.23	-	-
Total Revenue	217.99	227.67	125.11	673.50	551.08	486,72
EXPENSES:	-		F-			100172
Employee Benefits Expense	61.49	54.30	58.84	170.35	160.00	209.01
Finance Cost	27.68	25.56	30.24	111.11	82.12	138.20
Impairment of Financial Instrument (ECL)	175.72	11.80	20.97	151.86	89.82	75.41
Depreciation, Amortication, Impairment	1.09	35.16	1.17	37.35	3.49	6.17
Other Expenses	25.46	7.01	10.99	34.72	14.74	34.34
Total Expenses	291.45	133.83	122.21	505,39	350.17	463.13
Profit before Extra Ordinary Items	-73.46	93.84	2.90	168.11	200.91	23.59
Extra Ordinary Items		*	-	-	-	-
Profit before Tax	-73.46	93.84	2.90	168.11	200.91	23.59
Less: Tax Expense:	40.00	23.60	-4.25	100.80	45.98	5.36
Profit for the Year	-113.46	70.24	7.15	67.30	154.93	18.23
OTHER COMPREHENSIVE INCOME:	-		-	-	-	4
Total Comprehensive Income for the year Net of Tax	-113.46	70.24	7.15	67.30	154.93	18.23
Basic & Diluted Earning per Equity Share [EPS]						
Basic	-0.79	0.49	0.45	0.47	9.68	1.14
Diluted	-0.79	0.49	0.45	0.47	9.68	1.14
Paid-up Equity Share capital(Face Value Rs.10/-)			3,110	3.47	5.00	1.14
Paid-up Equity Share capital (Face Value Rs. 10/-)	1432.39	1432.39	160.01	1432.39	160.01	150.01

Notes

- The above Unaudited results were reviewed by the Audit Committee and thereafter approved by the Board of Directors in its meeting held on 24 th January, 2024.
- The above financial results for the quarter ended on December 31, 2023 have been drawn from financial statements prepared in accordance with Indian Accounting Standards 34 on 'Interim Financial Reporting'.
- 3 The financial results for the quarter ended December 31, 2023 have been arrived at after considering necessary provisions for expected credit losses.
- 4 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.

6 Previous period figures have been regrouped/ reclassified wherever necessary.

For and on behalf of the Board of Directors of

Trade and Finance Limited

Amaric Galla Managing Director

Mumbai : 24th January, 2024