



GOENKA BUSINESS & FINANCE LTD.

NBFC RBIC NO :05.00614

Date:10.11.2023

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 04th/2023-24 Board Meeting held on 10.11.2023

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 04th 2023/24 Board Meeting held on Friday, 10th November, 2023, at 04:00 PM at its Corporate office address Office No.9, Sadguru Complex, 4th Floor, Shivranjani Cross Road, Satellite, Ahmedabad -380015 and Concluded at 05:20 PM and have conducted the following business:

1. Approved the Un-Audited Financial Results of the company for the Second quarter ended on 30th September, 2023 along with Statement of Assets & Liabilities, Cash Flow Statement and 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.

Pooja
Hemang
Khakhi

Digitally signed
by Pooja
Hemang Khakhi
Date: 2023.11.10
17:18:37 +05'30'



Pooja H Khakhi
Company Secretary & Compliance Officer
M. No. A36184

**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 30th September,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 30th September, 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 : 10/11/2023
Place : Ahmedabad
UDIN : 23137390BGXKNM4591

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

A. Archit Shah

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 PERIOD ENDED ON 30th September 2023

(Rs. In lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
(I)	Revenue from Operations						
i	Interest Income	194.84	142.31	197.92	337.15	385.12	878.03
ii	Dividend Income	2.58	-	30.38	2.58	32.65	34.82
iv	Sale of Share/Service	2,722.89	1,716.97	8,248.92	4,439.86	14,598.90	23,970.22
	Total Revenue from operation	2,920.31	1,859.28	8,477.22	4,779.59	15,016.67	24,883.07
(II)	Other Income	3.12	3.63	-	6.75	-	0.13
(III)	Total Income (I+II)	2,923.43	1,862.91	8,477.22	4,786.34	15,016.67	24,883.20
	Expenses						
(a)	Finance cost	252.12	143.74	232.91	395.86	498.88	985.81
(c)	Impairment on Financial Assets	-	-	2.57	-	2.27	2.94
(d)	Purchase of Stock in Trade	1,823.09	1,396.69	7,291.40	3,219.78	12,145.20	23,597.56
(e)	Changes in Inventories of Finished Goods	535.35	73.34	9.85	608.69	704.41	(181.53)
(f)	Employee Benefit Expense	12.55	10.72	4.64	23.27	11.89	32.60
(g)	Depreciation, Amortization and Impairment	0.47	0.47	0.60	0.94	1.20	2.48
(h)	Other Expense	256.40	269.24	901.26	525.64	1,412.05	437.81
(i)	Changes in Fair Value of Financial Instrument	-	-	-	-	-	0.52
(IV)	Total Expenses (IV)	2,879.98	1,894.20	8,443.23	4,774.18	14,775.90	24,877.99
(V)	Profit/(Loss) before Exceptional items and tax (III-IV)	43.45	(31.29)	33.99	12.16	240.77	5.21
(VI)	Exceptional Items	-	-	-	-	-	-
(VII)	Profit/(Loss) before tax (V-VI)	43.45	(31.29)	33.99	12.16	240.77	5.21
	Tax Expense						
	Current Tax	-	-	8.57	-	12.51	2.96
	Income Tax earlier years	-	-	-	-	-	-
	Deferred Tax	18.44	(8.99)	(0.06)	9.44	47.97	(12.21)
	MAT credit entitlement	-	-	-	-	-	-
(VIII)	Total Tax Expense(VI)	18.44	(8.99)	8.51	9.44	60.48	(9.25)
(IX)	Profit/(Loss) for the period from continuing Operations (VII-VIII)	25.01	(22.29)	25.48	2.72	180.29	14.46
(X)	Profit/(Loss) for the period	25.01	(22.29)	25.48	2.72	180.29	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	-	-	-	-	-	-
(iii)	Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Total other Comprehensive Income(VIII)	-	-	-	-	-	-
(XII)	Total Comprehensive Income for the year	25.01	(22.29)	25.48	2.72	180.29	14.46
(XIV)	Earnings per equity share of Rs.10 each						
	Paid-up equity share capital	1,300.01	1,300.01	1,300.01	1,300.01	1,300.01	1,300.01
	(1) Basic	0.19	(0.17)	0.20	0.02	1.39	0.11
	(2) Diluted	0.19	(0.17)	0.20	0.02	1.39	0.11
	See Accompanying notes to the financial Results						

K. S. Pruthi

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Web: www.goenkabusinessfinancelimited.in
CIN: L67120WB1987PLC042960

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Cross Road,
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9978622878



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GOENKA BUSINESS & FINANCE LIMITED

STATEMENT OF ASSETS AND LIABILITIES

Particulars	As at 30th September, 2023	As at 31st March, 2023
ASSETS		
A Financial Assets		
(a) Cash and Cash Equivalents	6.35	5.29
(b) Bank balances other than cash and cash equivalents	15.52	772.8
(c) Receivables	-	-
(i) Trade receivables	-	-
(ii) Other receivables	312.88	36.92
(d) Loans	10,604.54	6,699.74
(e) Investments	200.34	274.58
(f) Other financial assets	0.12	0.24
Total financial assets	11,139.75	7,789.57
B Non Financial Assets		
(a) Inventories	3,753.44	4,362.13
(b) Deferred tax assets (net)	51.20	60.64
(c) Property, Plant and Equipment	4.14	5.08
(d) Intangible assets	-	-
(e) Other non financial assets	145.56	131.13
Total non financial assets	3,954.34	4,558.98
Total Assets (A+B)	15,094.09	12,348.55
LIABILITIES AND EQUITY		
C Liabilities		
(I) Financial liabilities		
(a) Payables	-	-
(i) Trade payables	-	-
- Total outstanding dues of micro enterprises and small enterprises	-	-
- Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(ii) Other payables	-	-
- Total outstanding dues of micro enterprises and small enterprises	-	-
- Total outstanding dues of creditors other than micro enterprises and small enterprises	9.87	943.34
(b) Debt securities	-	-
(c) Borrowings	-	-
(d) Other financial liabilities	12,155.47	8,482.94
(e) Other Current liability	-	-
Total financial liabilities	12,165.34	9,426.28
(II) Non Financial liabilities		
(a) Deffered tax liabilities (net)	-	-
(b) Provisions	13.27	9.51
(c) Other non financial liabilities	-	-
Total non financial liabilities	13.27	9.51
D Equity		
(a) Equity Share Capital	1,300.01	1,300.01
(b) Other Equity	1,615.47	1,612.75
Total Liabilities and Equity (C+D)	15,094.09	12,348.55

[Handwritten Signature]



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GOENKA BUSINESS & FINANCE LIMITED				
Statement of Cash Flow the year ended on 30th September, 2023				
Sr. No.	Particulars	Year Ended 30th September, 2023	Year Ended 30th September, 2022	Year Ended 31st March, 2023
1	Cash flow from Operating Activities			
	Profit Before Tax as per statement of Profit & Loss	2.72	240.77	5.21
	Adjusted for:			
	Depreciation and amortization expenses	0.94	1.20	2.48
	Deferred Tax	9.44	(47.97)	-
	Adjustment for balance of asset written off	-	-	0.08
	Changes in Fair Value of Financial Instrument	(6.75)	-	0.52
	Sub-total	6.35	194.00	8.29
	Changes in Working Capital			
	(Increase)/Decrease in Operating Assets	(3,505.39)	(1,209.50)	2,132.76
	Increase/ (Decrease) in Operating Liabilities	2,742.82	1,126.86	(1,430.91)
	Changes in Working Capital	(762.57)	(82.64)	701.84
	Net Tax paid/ Payable	-	(12.51)	-
	Cash flow from operating activities	(756.22)	98.86	710.14
2	Cash flow from Investing Activities			
	Decrease in Current Investment	-	(100.00)	-
	Increase/Decrease in non current assets	-	(0.11)	(0.60)
	Cash flow from Investing Activities	-	(100.11)	(0.60)
3	Cash flow from Financing Activities			
	Proceeds/(Repayment) of short-Term Borrowings	-	-	-
	Cash flow from Financing Activities	-	-	-
	Cash in/(out) flow during the period (4=1+2+3)	(756.22)	(1.25)	709.55
	Opg. Balance of Cash & cash equivalents (5)	778.09	68.54	68.54
	Clg. balance of Cash and cash equivalents (4+5)	21.87	67.29	778.09

K.S. Desai



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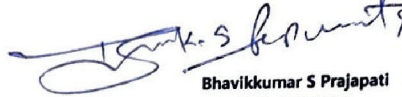
GOENKA BUSINESS & FINANCE LTD.

NBFC RBI CIC NO : 05.00814

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 10-11-2023
- 3 The Standalone Cash Flow Statement for the half year ended September 30, 2023 is approved by the Board of Directors of the Company but has not been subjected to review by the Statutory Auditors.The cashflow statement has been prepared under the "Indirect Method" as set out in Indian Accounting Statndard (Ind As-7)- Statement Cashflow.
- 4 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.
- 5 Previous period figures have been regrouped and rearranged, whenever considered necessary.

By order of the Board
Goenka Business & Finance Limited



Bhavikkumar S Prajapati
DIN : 08480627
Director





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