

ENBEE TRADE AND FINANCE LIMITED

Regd. Office: B4 / C5 Gods Gift CHS Ltd, N M Joshi Marg, Lower Parel, Mumbai 400013

Ph: 022- 79692512,

CIN No: L50100MH1985PLC036945

November 12, 2021

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

Scrip Code: 512441

Subject: Outcome of Board Meeting dated November 12, 2021

Dear Sir/Madam,

In compliance with Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015, this is to inform your office that the Board of Directors of the Company at their meeting held today i.e. on November 12, 2021, upon recommendation from the Audit committee have approved the Un-audited Standalone Financial Results for the quarter and half year ended September 30, 2021 along with 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 Friday, October 1, 2021 till the close of trading hours on Sunday, November 14, 2021.

We are hereby enclosing the Un-audited Financial Results along with the Limited Review Report for the Quarter ending September 30, 2021.



The meeting of the Board of Directors commenced at 9:30pm and concluded at 11:00pm.

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

Thanking you.

Yours truly,

For ENBEE TRADE AND FINANCE LIMITED



Amar Narendra Gala
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, 2021 ("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

C. Ashu.



Chirag Shah

Partner

Membership No:125997

UDIN: 21125997AAAAHY5464

Place: Mumbai

Date: 12-11-2021

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 2021						
Particulars	Rs. in Lakhs					
	QUARTER ENDED 30th Sep 2021	QUARTER ENDED 30th June 2021	QUARTER ENDED 30th Sep 2020	HALF YEAR ENDED 30th Sep 2021	HALF YEAR ENDED 30th Sep 2020	Year Ended 31st March 2021
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
REVENUE FROM OPERATION						
Interest Income	44.49	41.59	113.42	86.08	118.09	195.39
OTHER INCOME	0.06	0.07	0.05	0.13	0.11	0.23
Total Revenue	44.55	41.66	113.47	86.21	118.20	195.62
EXPENSES:						
Employee Benefits Expense	33.90	59.40	19.18	93.30	38.37	92.48
Finance Cost	0.91	0.86	0.67	1.77	1.32	3.17
Impairment on Financial Instrument (ECL)	-39.27	-36.37	22.17	-75.64	18.59	70.28
Depreciation, Amortisation and Impairment expenses	1.09	1.10	1.10	2.19	2.21	4.43
Other Expenses	12.01	7.20	4.69	19.21	5.08	15.80
Total Expenses	8.64	32.19	47.81	40.83	65.57	186.16
Profit / (Loss) before Extra Ordinary Items	35.91	9.47	65.66	45.38	52.63	9.46
Extra Ordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
Profit/ (Loss) before Tax	35.91	9.47	65.66	45.38	52.63	9.46
Tax Expenses (net)	10.52	2.46	16.53	12.98	13.25	2.63
Profit/ (Loss) for the Period	25.39	7.01	49.13	32.40	39.38	6.83
OTHER COMPREHENSIVE INCOME:	0.00	0.00	0.00	0.00	0.00	0.00
Total Comprehensive Income for the year Net of Tax	25.39	7.01	49.13	32.40	39.38	6.83
Basic & Diluted Earning per Equity Share [EPS]						
Basic	0.16	0.44	3.07	0.20	2.46	0.43
Diluted	0.16	0.44	3.07	0.20	2.46	0.43
Details of equity share capital						
Paid-up Equity Share capital (Face Value Rs. 10/-)	160.01	160.01	160.01	160.01	160.01	160.01

Notes

- 1 The above Unaudited results were reviewed by the Audit Committee and thereafter approved by the Board of Directors in its meeting held on 12th November, 2021.
- 2 The above financial results for the quarter ended on September 30, 2021 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 September 30, 2021 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.
- 5 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.
- 6 Previous period figures have been regrouped/ reclassified wherever necessary.



For Enbee Trade and Finance Limited




Amar N. Gala
Managing Director
DIN : 07138963
Date: 12/11/2021
Place: Mumbai

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 Sep 2021	As at March 31, 2021
ASSETS		
FINANCIAL ASSETS		
Cash and cash equivalents	0.80	3.49
Loans	1,037.52	965.53
Other Financial assets	1.86	1.72
	1,040.18	970.74
NON-FINANCIAL ASSETS		
Current tax assets (Net)		
Deferred tax Assets (Net)	23.51	36.12
Property, Plant and Equipment	0.06	0.07
Rou Assets	2.19	4.39
	25.76	40.58
Total Assets	1,065.94	1,011.32
LIABILITIES AND EQUITY		
A. LIABILITIES		
FINANCIAL LIABILITIES		
Other financial liabilities	22.83	8.76
	22.83	8.76
NON-FINANCIAL LIABILITIES		
Other Non-financial liabilities	40.64	45.34
Current tax liabilities (Net)	21.69	8.83
	62.33	54.17
B. EQUITY		
Equity Share capital	160.01	160.01
Other Equity	820.77	788.38
	980.78	948.39
TOTAL LIABILITIES AND EQUITY	1,065.94	1,011.32

For Enbee Trade and Finance Limited



Amar N. Gala
Managing Director
DIN : 07138963
Date: 12/11/2021
Place: Mumbai

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CASH FLOW STATEMENT FOR THE YEAR ENDED

	Particulars	30.09.2021	30.09.2020
A	Cash flow from operating activities		
	Net Profit before Taxation	45.38	52.63
	Adjustments for: Add / (Less)		
	Depreciation Expense	2.19	2.21
	Interest on Financial Instruments	0.13	0.11
	Finance Cost	1.77	1.32
	Impairment Provision per ECL	-75.64	18.59
	Recognition of ROU asset		(13.83)
	Operating Profit Before Working Capital Changes	-26.17	61.03
	Adjustments for:		
	(Increase)/ Decrease in trade receivables		
	(Increase)/ Decrease in Loans and Advances	3.64	(30.30)
	Increase/ (Decrease) in Current Liabilities	21.25	6.76
	Cash Generated from Operations	(1.28)	37.49
	Less: Direct Taxes (Net)	1.41	(8.18)
	Net Cash from Operating Activities	(2.69)	45.67
B	Cash Flow from Investing Activities:		
	Purchase of Fixed Assets / Recognition of ROU Asset		
	Net Cash Flow from Investing Activities (B)	-	
C	Cash Flow from Financial Activities:		
	(Increase)/ Decrease in Short term Loans and Advances		
	Net Cash Flow from Financing Activities (C)		
	Net increase in cash and cash equivalents (A+B+C)	(2.69)	45.67
	Opening Balance of Cash & Cash Equivalents	3.49	1.77
	Closing Balance of Cash & Cash Equivalents	0.80	47.45
	Net Inflow	(2.69)	45.68

Note:

- 1 Cash and cash equivalents comprise of cash on hand and balances with bank in current accounts.
- 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.

For Enbee Trade and Finance Limited



Amar N. Gala
Managing Director
DIN : 07138963
Date: 12/11/2021
Place: Mumbai