

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 14,2022

To,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai, Maharashtra 400001

Scrip Code: 512441

Subject: Outcome of Board Meeting of Enbee Trade and Finance Limited ("the Company") held on November 14, 2022

Pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015, we would like to inform your good office that the Board of Directors of the Company at their meeting held on November 14, 2022 has approved the Standalone Un-Audited Financial Results for the Quarter and Half Year ended September 30, 2022.

We enclose copy of the Standalone Un-Audited Financial Results for the Quarter and Half Year ended September 30, 2022 along with the Limited Review Report.

The meeting of the Board of Directors of the Company commenced at 7:30p.m. and concluded at 8:00 p.m.

You are requested to kindly take the same on record.

Thanking You,

For ENBEE TRADE AND FINANCE LIMITED



Amarr N. Galla
Managing Director
DIN: 07138963

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 2022						
Particulars	Rs. in Lakhs					
	QUARTER ENDED 30th Sep 2022	QUARTER ENDED 30th June 2022	QUARTER ENDED 30th Sep 2021	HALF YEAR ENDED 30th Sep 2022	HALF YEAR ENDED 30th Sep 2021	Year Ended 31st March 2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
REVENUE FROM OPERATION	248.70	177.27	44.49	425.97	86.08	363.71
Interest Income	-0.07	0.07	0.06	0.00	0.13	0.27
OTHER INCOME	248.63	177.34	44.55	425.97	86.21	363.98
Total Revenue						
EXPENSES:						
Employee Benefits Expense	52.10	49.06	33.9	101.16	93.3	177.77
Finance Cost	29.61	22.27	0.91	51.88	1.77	40.92
Impairment on Financial Instrument (ECL)	65.79	3.06	-39.27	68.85	-75.64	-58.42
Depreciation, Amortisation and Impairment expenses	1.10	1.22	1.09	2.32	2.19	4.4
Other Expenses	1.25	2.5	12.01	3.75	19.21	68.82
Total Expenses	149.85	78.11	8.64	227.96	40.83	233.49
Profit / (Loss) before Extra Ordinary Items	98.78	99.23	35.91	198.01	45.38	130.49
Extra Ordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
Profit/ (Loss) before Tax	98.78	99.23	35.91	198.01	45.38	130.49
Tax Expenses (net)	24.43	25.80	10.52	50.23	12.98	36.30
Profit/ (Loss) for the Period	74.35	73.43	25.39	147.78	32.40	94.19
OTHER COMPREHENSIVE INCOME:	0.00	0.00	0.00	0.00	0.00	0.00
Total Comprehensive Income for the year Net of Tax	74.35	73.43	25.39	147.78	32.40	94.19
Basic & Diluted Earning per Equity Share (EPS)						
Basic	4.65	4.59	1.59	9.24	2.02	5.89
Diluted	4.65	4.59	1.59	9.24	2.02	5.89
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 13th November, 2022.
- 2 The above financial results for the quarter ended on September 30, 2022 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, 2022 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 LTD.

Amber
DIRECTOR

ENBEE TRADE AND FINANCE LIMITED

CIN No: L50100MH1985PLC036945

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CASH FLOW STATEMENT FOR THE YEAR ENDED

	Particulars	30.09.2022	30.03.2022
A	Cash flow from operating activities		
	Net Profit before Taxation	198.01	130.49
	Adjustments for: Add / (Less)		
	Depreciation Expense	2.32	4.40
	Interest on Income tax refund	-	0.27
	Interest on Financial Instruments	-	0.27
	Finance Cost	51.88	40.92
	Impairment Provision per ECL	68.85	-58.42
	Recognition of ROU asset	-	0.00
	Operating Profit Before Working Capital Changes	321.06	117.66
	Adjustments for:		
	(Increase)/ Decrease in Loans and Advances	(4.93)	-
	Increase/ (Decrease) in Current Assets	(396.60)	-1211.45
	Increase/ (Decrease) in Current Liabilities	44.70	-7.87
	Cash Generated from Operations	(35.77)	(1,101.66)
	Less: Direct Taxes (Net)	(49.53)	-17.22
A	Net Cash from Operating Activities	(85.30)	(1,084.44)
B	Cash Flow from Investing Activities:		
	Purchase of Fixed Assets / Recognition of ROU Asset	(11.63)	0.01
	Interest on Income tax refund	-	-
	Net Cash Flow from Investing Activities (B)	(11.63)	0.01
C	Cash Flow from Financial Activities:		
	Net Cash Flow from Financing Activities (C)	100.00	1085.30
	Net Cash Flow from Financing Activities (C)	100.00	1,085.30
	Net increase in cash and cash equivalents (A+B+C)	3.07	0.87
	Opening Balance of Cash & Cash Equivalents	4.36	3.49
	Closing Balance of Cash & Cash Equivalents	1.29	4.36
	Net Inflow	(3.07)	0.87

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.

For ENBEE TRADE AND FINANCE LTD.

[Signature]

DIRECTOR



ENBEE TRADE AND FINANCE LIMITED

CIN No: L50100MH1985PLC036945

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Statement of Assets & Liabilities as on 30th September, 2022

Particulars	As at Sep 2022	As at March 2022
ASSETS		
FINANCIAL ASSETS		
Cash and cash equivalents	1.29	4.36
Loans	2,521.95	2194.20
Other Financial assets	6.93	2.00
	2,530.17	2200.56
NON-FINANCIAL ASSETS		
Deferred tax Assets (Net)	28.67	28.62
Property, Plant and Equipment	11.68	0.05
	40.35	28.67
Total Assets	2,570.52	2229.23
LIABILITIES AND EQUITY		
A. LIABILITIES		
FINANCIAL LIABILITIES		
Borrowings (Other than Debt Securities)	1,165.00	1065.00
Other financial liabilities	52.05	29.33
	1,217.05	1094.33
NON-FINANCIAL LIABILITIES		
Other Non-financial liabilities	59.45	37.47
Current tax liabilities (Net)	103.73	54.85
	163.18	92.32
B. EQUITY		
Equity Share capital	160.01	160.01
Other Equity	1,030.28	882.57
	1,190.29	1,042.58
TOTAL LIABILITIES AND EQUITY	2,570.52	2,229.23



For ENBEE TRADE AND FINANCE LTD.

A. J. Joshi
DIRECTOR

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, 2022 ("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: 22125997BDCFPY3429

Place: Mumbai

Date: 14-11-2022