

ENBEE TRADE AND FINANCE LTD.

CIN No: L50100MH1985PLC036945

REGD. Office: 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

February 13, 2021

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

Re: BSE Code – 512441

Subject: Un-Audited Financial Results for the quarter ended December 31, 2020 as per Regulation 33 of SEBI (Listing obligation Disclosure Requirement) Regulation 2015.

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 **February 13, 2021** upon recommendation from the Audit committee have approved the Un-Audited Financial Results for the Quarter ended December 31, 2020 along with the Limited Review Report as on that date.

The Board meeting concluded at 6 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, 2020.

Thanking You

Yours truly,
For Enbee Trade and Finance Limited




**Amar 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 ended December 31, 2020 ("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.

5. As Described in Note No. 4 to the results the extent to which COVID-19 pandemic will impact the Company's provision on assets is dependent on the future developments which are highly uncertain. The impact of the global health pandemic may be different from that estimated at the date of approval of these standalone financial results and the Company will continue to closely monitor any material changes to future economic conditions.

For Ambavat Jain & Associate LLP

Chartered Accountants

Firm Registration No.: 109681W

C. Ashu.



Chirag Shah

Partner

Membership No:125997

UDIN: 21125997AAAAEJ3458

Place: Mumbai

Date: 13-02-2021

ENBEE TRADE AND FINANCE LIMITED

CIN No: L50100MH1985PLC036945

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Statement of standalone unaudited financial results for the quarter ended 31st December, 2020
Rs. In Lakhs

| Particulars | Quarter Ended | | | Nine Months Ended | | Year Ended 31 March 2020 (Audited) |
|---|-----------------------------------|------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--|
| | 31st December 2020 (Unaudited) | 30th September 2020 (unaudited) | 31st December 2019 (Unaudited) | 31st December 2020 (Unaudited) | 31st December 2019 (Unaudited) | |
| A. REVENUE FROM OPERATION | | | | | | |
| Interest Income | 19.80 | 113.42 | 28.31 | 137.89 | 84.45 | 85.94 |
| | 19.80 | 113.42 | 28.31 | 137.89 | 84.45 | 85.94 |
| B. OTHER INCOME | 0.06 | 0.05 | 0.06 | 0.17 | 0.24 | 0.32 |
| Total Revenue | 19.86 | 113.47 | 28.37 | 138.06 | 84.69 | 86.26 |
| EXPENSES: | | | | | | |
| Employee Benefits Expense | 20.09 | 19.18 | 13.19 | 58.46 | 36.37 | 59.76 |
| Finance Cost | 0.70 | 0.67 | - | 2.02 | - | 2.74 |
| Impairment of Financial Instrument (ECL) | -6.30 | 22.17 | - | 12.29 | - | 67.51 |
| Depreciation, Amortisation, Impairment | 1.12 | 1.10 | 0.14 | 3.33 | 0.42 | 4.94 |
| Other Expenses | 1.06 | 4.69 | 32.61 | 6.14 | 42.55 | 14.08 |
| Total Expenses | 16.67 | 47.81 | 45.94 | 82.24 | 79.34 | 149.03 |
| Profit before Extra Ordinary Items | 3.19 | 65.66 | (17.57) | 55.82 | 5.35 | (62.77) |
| Extra Ordinary Items | - | - | - | - | - | - |
| Profit before Tax | 3.19 | 65.66 | (17.57) | 55.82 | 5.35 | (62.77) |
| Less: Tax Expense: | 0.80 | 16.53 | 2.96 | 14.05 | 8.93 | (14.91) |
| Profit for the Year | 2.39 | 49.13 | (20.53) | 41.77 | (3.58) | (47.86) |
| OTHER COMPREHENSIVE INCOME: | | | | | | |
| Other Comprehensive Income for the year, net of tax | - | - | - | - | - | - |
| Total Comprehensive Income for the year Net of Tax | 2.39 | 49.13 | (20.53) | 41.77 | (3.58) | (47.86) |
| Basic & Diluted Earning per Equity Share [EPS] | | | | | | |
| Basic | (0.15) | (3.07) | (1.28) | 2.61 | (0.22) | (2.99) |
| Diluted | (0.15) | (3.07) | (1.28) | 2.61 | (0.22) | (2.99) |
| Paid-up Equity Share capital (Face Value Rs. 10/-) | 160.01 | 160.01 | 160.01 | 160.01 | 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 13th February, 2021.
- The above financial results for the quarter ended on December 31, 2020 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 December 31, 2020 have been arrived at after considering necessary provisions for expected credit losses.
- Covid-19 outbreak declared as a global pandemic by World Health Organisation has continued to spread rapidly leading to extension of nationwide lockdown with minor exemptions and quarantine measures stalling economic activity. The company has been in operation with minimal permitted staff. The Company has not faced any material adversity of its financial position as at 31 December 2020 and considering other relevant facts and circumstances existing as of that date, the Company does not anticipate any material uncertainties which affects its liquidity position and also ability to continue as a going concern. However, the impact of the global health pandemic may differ from that estimated as at the date of approval of the financial results and the Company will continue to closely monitor any material changes to future economic conditions.
- 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**

Amar Gala
Managing Director
DIN: 07138963
Mumbai : 13/02/2021