

ENBEE TRADE AND FINANCE LIMITED

CIN No: L50100MH1985PLC036945

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

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September 9, 2019

To,
The BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai- 400001

Scrip Code: 512441

Subject: Un-Audited Financial Results for the Quarter ended June 30, 2019 as per Regulation 33 of SEBI (Listing And Obligation Requirement) Regulation, 2015.

Dear Sir/Madam,

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 **September 9, 2019** upon recommendation from the Audit committee have approved the Un-Audited Financial Results for the Quarter ended June 30, 2019 along with the Limited Review Report as on that date.

The Board meeting concluded at **5:00p.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 ending June 30, 2019.

Thanking You,

Yours truly,

For Enbee Trade and Finance Limited



Amar Gala
Managing Director
DIN: 07138963

Statement of standalone unaudited financial results for the quarter ended 30th June 2019

Rs. In Lakhs

Particulars	IGAP Quarter Ended 30th June 2019	Indas Adj	IND AS Quarter Ended 30th June 2019	IGAP Quarter Ended 30th June 2018	Indas Adj	IND AS Quarter Ended 30th June 2018
REVENUE FROM OPERATION						
Interest Income	37.67		37.67	32.58		32.58
Finance Income						
OTHER INCOME	0	0.06	0.06	0	0.07	0.07
Total Revenue	37.67	0.06	37.73	32.58	0.07	32.65
EXPENSES:						
Employee Benefits Expense	9.27		9.27	13.9		13.90
Finance Cost			-			-
Depreciation, Amortisation and Impairment expenses	0.14		0.14	0		-
Other Expenses	2.61	0.06	2.67	8.13	0.06	8.19
Total Expenses	12.02	0.06	12.08	22.03	0.06	22.09
Profit before Extra Ordinary Items	25.65	-	25.65	10.55	0.01	10.56
Extra Ordinary Items	0		-	0	0	-
Profit before Tax	25.65	-	25.65	10.55	0.01	10.56
Less: Tax Expense:						
Tax Expenses (net)	6.69		6.69	2.72		2.72
Deferred Tax	-0.02		(0.02)			-
	6.67	-	6.67	2.72	-	2.72
Profit for the Period	18.98	-	18.98	7.83	0.01	7.84
OTHER COMPREHENSIVE INCOME:						
Net other comprehensive income to be reclassified to profit or loss in subsequent periods			-			-
Income tax relating to items that will be reclassified to profit or loss			-			-
Other Comprehensive Income for the year, net of tax			-			-
Total Comprehensive Income for the year Net of Tax	18.98	-	18.98	7.83	0.01	7.84
Basic & Diluted Earning per Equity Share [EPS]						
Basic			1.19			0.49
Diluted			1.19			0.49
Details of equity share capital						
Paid-up Equity Share capital (Face Value Rs. 10/-)			160.01			160.01

- The above results were reviewed by the Audit Committee and thereafter approved by the Board of Directors in its meeting held on 9th September, 2019.
- The Company adopted the Indian Accounting Standards (IND AS) from 1 April 2019 and these financials have been prepared in accordance with the recognition and measurement principles laid down in IND AS 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder. The date of transition to IND AS is 1 April 2018.
- Results for the half year ended 30th June 2019 are in compliance with Indian Accounting Standards (Ind-AS) notified by the Ministry of Corporate Affairs, consequently, results for quarter ended 30th June 2018 have been re-stated to comply with Ind-AS to make them comparable.



- 4 The Limited review of the financial results for the quarter ended 30th June 2019, pursuant to regulation 33 (C) (i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 has been carried out by the statutory auditors. The comparative figures have also been accordingly restated to conform to the current period presentation
- 5 The IND AS compliant standalone financial results for the corresponding quarter ended 30th June 2018 have been stated in terms of SEBI circular CIR/CFD/FAC/62/2016 dated July 5, 2016.

The INDAS Compliant financial results, pertaining to the corresponding quarter has not been subjected to Limited review or audit by the statutory Auditor. The management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of its affairs for comparison purposes.

- 6 **Reconciliation of profit between Ind AS and previous GAAP is shown below for the Quarter ended 30th June 2018**

Particulars	Quarter Ended
	30.06.2018
	Unaudited
Net Profit as per IGAAP for the period	7.83
Add / (Less)-: Ind AS Adjustments	
Interest Income on Financial Instrument held at Amortised cost	0.07
Rent Expenses on Financial Instrument held at Amortised cost	(0.06)
Net Profit as per Ind AS	7.84
Total Comprehensive income for the period	7.84

- 7 The above results may require adjustment before constituting the first set of & for the year ended March 31, 2020 due to change in financial reporting assumptions & applications arising from new or revised standards or interpretations received or changes in the use of one or more optional exemptions as permitted under Indian Accounting Standards (Ind-AS) 101 issued under Companies (Indian Accounting Standards) 2015 as amended by Companies (Indian Accounting Standards) (Amendment) Rules 2016 by Ministry of Corporate Affairs
- 8 The company is operating under one segment hence segment reporting is not required.
- 9 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.
- 10 Previous period figures have been regrouped/ reclassified wherever necessary.

Place :Mumbai
Date: 9th September 2019



For and on behalf of the Board of Directors
Enbee Trade And Finance Limited


Amar Gala
Managing Director
DIN: 07138963

Independent Auditor's Review Report on Unaudited quarterly Financial results of the company pursuant to regulation 33 of SEBI (Listing obligations and Disclosure Requirements) Regulations 2015

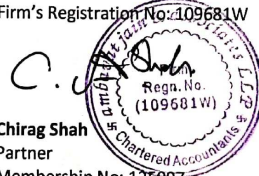
Review report to The Board of Directors of Enbee Trade And Finance Limited

1. We have reviewed the accompanying statement of unaudited financial results of Enbee Trade And Finance Limited for the quarter ended June 30, 2019. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. 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.

For Ambavat Jain & Associates LLP

Chartered Accountants

Firm's Registration No: 109681W



Chirag Shah

Partner

Membership No: 125997

UDIN : 19125997AAAABE9003

Place: Mumbai

Date: 9th September, 2019