

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

December 11, 2019

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

Re: BSE Code – 512441

Subject: Un-Audited Financial Results for the quarter and half year ended September 30, 2019 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 **December 11, 2019** upon recommendation from the Audit committee have approved the Un-Audited Financial Results for the Quarter ended September 30, 2019 along with the Limited Review Report as on that date.

The Board meeting concluded at 4:30 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 and half year ended September 30, 2019.

Thanking You

Yours truly,

For Enbee Trade and Finance Limited



Amar Gala
Managing Director
DIN: 07138963

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Statement of standalone unaudited financial results for the quarter ended and half year ended 30th September 2019

Rs. in Lakhs

Particulars	QUARTER ENDED 30th Sep 2019	QUARTER ENDED 30th June 2019	QUARTER ENDED 30 th Sep 2018	HALF YEAR ENDED 30 th Sep 2019	HALF YEAR ENDED 30 th Sep 2018
REVENUE FROM OPERATION					
Interest Income	18.47	37.67	35.62	56.14	68.20
Finance Income	-	-	-	-	-
OTHER INCOME	0.18	0.06	0.05	0.24	0.12
Total Revenue	18.65	37.73	35.67	56.38	68.32
EXPENSES:					
Employee Benefits Expense	13.91	9.27	14.31	23.18	28.21
Finance Cost	-	-	-	-	-
Depreciation, Amortisation and Impairment expenses	0.14	0.14	-	0.28	-
Other Expenses	7.33	2.67	3.83	10.00	12.02
Total Expenses	21.38	12.08	18.14	33.46	40.23
Profit before Extra Ordinary Items	(2.73)	25.65	17.53	22.92	28.09
Extra Ordinary Items	-	-	-	-	-
Profit before Tax	(2.73)	25.65	17.53	22.92	28.09
Less: Tax Expense:					
Tax Expenses (net)	(0.66)	6.67	4.51	6.01	7.23
Deferred Tax	(0.04)	-	-	(0.04)	-
	(0.70)	6.67	4.51	5.97	7.23
Profit for the Period	(2.03)	18.98	13.02	16.95	20.86
OTHER COMPREHENSIVE INCOME:					
Total Comprehensive Income for the year Net of Tax	(2.03)	18.98	13.02	16.95	20.86
Basic & Diluted Earning per Equity Share [EPS]					
Basic	(0.13)	1.19	0.81	1.06	1.30
Diluted	(0.13)	1.19	0.81	1.06	1.30
Details of equity share capital					
Paid-up Equity Share capital (Face Value Rs. 10/-)	160.01	160.01	160.01	160.01	160.01



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STATEMENT OF ASSETS AND LIABILITIES (UNAUDITED) as at 30th September 2019

Rs. In Lakhs

Particulars	As at 30.09.2019	As at 30.09.2018
ASSETS		
FINANCIAL ASSETS		
Cash and cash equivalents	0.60	3.63
Trade Receivables		4.50
Loans	989.20	938.50
Other Financial assets (to be specified)	47.57	34.88
	1,637.37	981.51
NON-FINANCIAL ASSETS		
Current tax assets (Net)	0.05	7.01
Deferred tax Assets (Net)	0.05	-
Property, Plant and Equipment	0.38	1.25
Other non-financial assets (to be specified)		
	0.48	8.26
Total Assets	1,037.85	989.77
LIABILITIES AND EQUITY		
LIABILITIES		
FINANCIAL LIABILITIES		
Other financial liabilities(to be specified)	10.73	6.24
	10.73	6.24
NON-FINANCIAL LIABILITIES		
Current tax liabilities (Net)		
Provisions	12.09	6.01
Other non-financial liabilities(to be specified)	4.42	1.05
	16.51	7.06
EQUITY		
Equity Share capital	160.01	160.01
Other Equity	850.60	816.46
	1,010.61	976.47
TOTAL LIABILITIES AND EQUITY	1,037.85	989.77



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CASH FLOW STATEMENT (UNAUDITED) for half year ended 30th September 2019

		Rs. in Lakhs	
	Particulars	HALF YEAR ENDED 30.09.2019	HALF YEAR ENDED 30.09.2018
A	Cash flow from operating activities		
	Net Profit before Taxation	22.92	28.09
	Adjustments for:		
	Add / (Less)		
	Depreciation Expense	0.28	-
	Interest on Income tax refund	0.13	-
	Operating Profit Before Working Capital Changes	23.33	28.09
	Adjustments for:		
	(Increase)/ Decrease in trade receivables		(4.50)
	(Increase)/ Decrease in Loans and Advances	(24.81)	(19.43)
	Increase/ (Decrease) in Current Liabilities	(0.45)	2.86
	Cash Generated from Operations	(1.93)	7.02
	Direct Taxes	0.10	5.87
	Net Cash from Operating Activities	(2.03)	1.15
B	Cash Flow from Investing Activities:		
	Interest on Income tax refund	0.13	-
	Purchase of Fixed Assets	-	(1.25)
	Net Cash Flow from Investing Activities (B)	0.13	(1.25)
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)	(1.90)	(0.10)
	Opening Balance of Cash & Cash Equivalents	2.50	3.73
	Closing Balance of Cash & Cash Equivalents	0.60	3.63
	Net Inflow	(1.90)	(0.10)
Note:		0.00	(0.00)
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.			





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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.

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



Arnar Gala

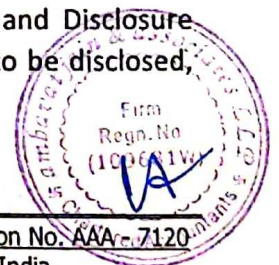
Arnar Gala
Managing Director
DIN: 07138963

Place : Mumbai
Date: 11th December, 2019

Independent Auditor's 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 and Half year ended September 30, 2019 pursuant to regulation 33 of SEBI (Listing obligations and Disclosure Requirements) Regulations 2015 read with SEBI Circular No. CIRICFD/CMDI/44/2019 dated March 29, 2019. Attention is drawn to the fact that the statement of cash flows for the corresponding period from April 01, 2018, to September 30, 2018, as reported in the Statement have been approved by the Board of Directors of the Company, but have not been subjected to review.
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with Circular No. CIRICFD/CMD/IS/ 2015 dated November 30, 2015, and Circular No. CIRICFD/FACI62/2016 dated July 05, 2016 (the "Circulars"), is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion 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 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.
Attention is drawn to Note 2 of the Results which states that the Ind AS compliant corresponding figures for the quarter ended September 30, 2018 have not been subjected to limited review or audit. However, the company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affair.
4. 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.



Registered with Limited Liability under The Limited Liability Partnership Act, 2008 with Registration No. AAA-7120

5B, Ground Floor, Onlooker Building, 14, Sir. P. M. Road, Fort, Mumbai – 400001. India
Regd. Office: 40, Morarji Velji Bldg, 1st flr, 9/15, Dr. M.B. Velkar Street, Kalbadevi, Mumbai – 400002.
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5. We draw attention to Note No. 5 to the Results which states that as per NPA Norms, the company has reversed the Interest for Quarter 1 which is past due 90 days but not collected till the date of this report amounting to Rs. 8.86 Lakhs (net of TDS) is reversed in Q2. The cases where Interest amounting to Rs. 12.58 Lakhs, which was past due for 90 days as on 30th Sept 19 but was collected before date of result has been considered good and interest on same is not reversed. Further in respect for Q 2, interest amounting to Rs.9.95 Lakhs, which is past due 90 days as on 30th Sept 19 is not recognized

Our conclusion is not modified in respect of the above matter.

For Ambavat Jain & Associates LLP

Chartered Accountants

Firm's Registration No: 109681W

Chirag Shah

Partner

Membership No: 125997

Place: Mumbai

UDIN : 19125997AAAADC8094

Date: 11th September, 2019

