



GOENKA BUSINESS & FINANCE LTD.

NBFC RBI CIC NO : 05.00614

Date:12.11.2021

To,

Department of Corporate Services
BSE Limited,

Ground Floor, PJ Towers,

Dale Street Fort,
Mumbai-400001

Ground Floor, FI Towers,

Dale Street Fort,
The Calcutta Stock Exchange Limited
7, Lyons Range
Kolkata-700001

The Calcutta Stock Exchange Limited

BSE Script Code: 538787

Kolkata-700001

Sub: Submission of Un Audited Resu

with Limited review report pursuant

To,

Metropolitan Stock Exchange of India Limited
Vibgyor Towers, 4th Floor, Plot no.C62, G-block,
Opp. Trident Hotel, BandraKurla Complex,
Bandra(E)
Mumbai-400098(India)

MCX Script Code: GBFL

CSE Script Code:17407

Respected Sir / Madam,

With reference to Un Audited Result for Quarter and Half year ended 30th September, 2021 along with Limited review report pursuant to Regulation 33(3) (d) of SEBI (LODR) Regulation, 2015

2015, we are enclosing with this le
ended on 30th September, 2021 tog

of the Company. With reference to the above and in compliance with Regulation 33 (3) of SEBI (LODR) Regulations,

2015, we are enclosing with this letter, Un Audited Financial Results for the quarter and Half Year

ended on 30th September, 2021 together with Limited Review Report issued by the Statutory Auditor

of the Company.

Thanking You.

Kindly acknowledge the same.

For Goenka Business & Finance Ltd.

Thanking You.

Mr. Yash Gori
Whole Time Director

DIN:08221979

Mr. Yash Gori

Whole Time Director

DIN:08221979

Whole Time Director

DIN:08221979



Registered Office

18, Rabindra Sarani Poddar Court,

Gate-4, 2nd Floor, Room 17,

Kolkata - 700001

Reg: 99514668674

18, Rabindra Sarani Poddar Court,

Gate-4, 2nd Floor, Room 17,

Kolkata - 700001

Reg: 99514668674

Email: g

Web: w

CIN: L6

Email: goenkabusiness1987@gmail.com

Web: www.goenkabusinessfinancelimited.in

CIN: L67120WB1987PLC042960

Corporate Office

9 Sadguru Complex, 4th Floor Shivranjani

Cross Road,

Ahmedabad, Gujarat 380015

9978622878



GOENKA BUSINESS & FINANCE LIMITED

CIN No. L67120WB1987PLC042960

Registered Office: 18, RABINDRA SARANI, PODDAR COURT, GATE NO. 4, 2ND FLOOR, ROOM NO.17 KOLKATA Kolkata WB 700001

UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 30th September 2021

| Sr. No. | Particulars | Quarter Ended | | | Half Year Ended | | (Rs. In lakhs) |
|---------|---|------------------|------------------|-----------------|------------------|-----------------|------------------|
| | | 30/Sep/2021 | 30/Jun/2021 | 30/Sep/2020 | 30/Sep/2021 | 30/Sep/2020 | Year Ended |
| | | Un-Audited | Un-Audited | Un-Audited | Un-Audited | Un-Audited | 31/Mar/2021 |
| (I) | Revenue from Operations | | | | | | |
| i | Interest Income | 383.80 | 499.96 | 534.53 | 883.76 | 960.57 | 2,070.34 |
| ii | Dividend Income | 22.32 | 7.08 | 0.03 | 39.41 | 2.85 | 2.85 |
| iii | Fees and commission Income | - | - | - | - | - | - |
| iv | Sale of Share/Service | 71,487.79 | 25,985.66 | 3,104.38 | 97,473.46 | 3,745.85 | 16,576.25 |
| | Total Revenue from operation | 71,903.92 | 26,492.70 | 3,638.94 | 98,396.63 | 4,706.45 | 18,649.44 |
| (II) | Other Income | - | 0.01 | - | 0.01 | 0.01 | 0.01 |
| (III) | Total Income (I+II) | 71,903.92 | 26,492.71 | 3,638.94 | 98,396.64 | 4,706.46 | 18,649.45 |
| | Expenses | | | | | | |
| (a) | Finance cost | 420.54 | 509.81 | 479.88 | 930.34 | 854.16 | 1,040.09 |
| (b) | Fees and commission expense | - | - | - | - | - | - |
| (c) | Impairment on Financial Assets | 0.62 | 20.24 | 2.60 | 26.86 | 4.25 | 6.65 |
| (d) | Purchase of Stock in Trade | 69,213.97 | 27,489.56 | 3,176.48 | 96,703.64 | 3,918.31 | 19,955.78 |
| (e) | Changes in Inventories of Finished Goods | 1,516.57 | (1,929.13) | 50.20 | (412.56) | (158.77) | (3,367.88) |
| (f) | Employee Benefit Expense | 9.12 | 13.00 | 22.11 | 22.11 | 11.06 | 29.71 |
| (g) | Depreciation, Amortization and Impairment | 0.53 | 0.53 | 0.56 | 1.06 | 0.92 | 1.64 |
| (h) | Other Expense | 594.68 | 118.44 | 10.83 | 713.05 | 23.15 | 65.77 |
| (IV) | Total Expenses (IV) | 71,756.03 | 26,820.17 | 3,720.64 | 97,094.43 | 4,653.08 | 18,631.96 |

| GOENKA BUSINESS & FINANCE LIMITED | | |
|--|-------------------------------|---------------------------|
| STATEMENT OF ASSETS AND LIABILITIES | | |
| Particulars | As at 30th September, 2021 | As at 31st March, 2021 |
| ASSETS | | |
| A Financial Assets | | |
| (a) Cash and Cash Equivalents | 7.74 | 13.56 |
| (b) Bank balances other than cash and cash equivalents | 100.99 | 1,025.95 |
| (c) Receivables | | |
| (i) Trade receivables | 0 | - |
| (ii) Other receivables | 533.57 | 458.75 |
| (d) Loans | 12329.87 | 15,502.22 |
| (e) Investments | 250 | 216.83 |
| (f) Other financial assets | 0.11 | - |
| Total financial assets | 13,222.28 | 17,217.31 |
| B Non Financial Assets | | |
| (a) Inventories | 4126.80 | 3,714.24 |
| (b) Current tax asset (net) | - | - |
| (c) Deferred tax assets (net) | 0.31 | 82.59 |
| (d) Property, Plant and Equipment | 5.85 | 6.92 |
| (e) Intangible assets | - | - |
| (f) Other non financial assets | 178.78 | 171.33 |
| Total non financial assets | 4,311.74 | 3,975.08 |
| Total Assets (A+B) | 17,534.02 | 21,192.39 |
| LIABILITIES AND EQUITY | | |
| C Liabilities | | |
| (I) Financial liabilities | | |
| (a) Payables | | - |
| (i) Trade payables | | - |
| - Total outstanding dues of micro enterprises and small enterprises | | - |
| - Total outstanding dues of creditors other than micro enterprises and small enterprises | - | - |
| (ii) Other payables | | - |
| - Total outstanding dues of micro enterprises and small enterprises | | - |
| - Total outstanding dues of creditors other than micro enterprises and small enterprises | 864.83 | 971.38 |
| (b) Debt securities | - | - |
| (c) Borrowings | - | - |
| (d) Other financial liabilities | 13497.41 | 17,363.74 |
| Total financial liabilities | 14,362.25 | 18,335.12 |
| (II) Non Financial liabilities | | |
| (a) Deferred tax liabilities (net) | - | - |
| (b) Provisions | 16.93 | 15.35 |
| (c) Other non financial liabilities | - | - |
| Total non financial liabilities | 16.93 | 15.35 |
| D Equity | | |
| (a) Equity Share Capital | 1300.01 | 1,300.01 |
| (b) Other Equity | 1854.83 | 1,541.91 |
| Total Liabilities and Equity (C+D) | 17,534.02 | 21,192.39 |



GOENKA BUSINESS & FINANCE LIMITED

Statement of Cash Flow the year ended on 30th September, 2021

| Sr. No. | Particulars | Year Ended 30th September, 2021 | Year Ended 30th September, 2020 | Year Ended 30th March, 2021 |
|----------|---|---------------------------------|---------------------------------|-----------------------------|
| 1 | Cash flow from Operating Activities | | | |
| | Profit Before Tax as per statement of Profit & Loss | 412.21 | 43.38 | 17.49 |
| | Adjusted for: | | | |
| | Depreciation and amortization expenses | 1.06 | 0.92 | 1.84 |
| | Deferred Tax | (82.28) | - | - |
| | Sub-total | 330.99 | 44.30 | 19.33 |
| | Changes in Working Capital | | | |
| | (Increase)/Decrease in Operating Assets | 2,759.62 | (3,780.63) | (3,194.41) |
| | Increase/ (Decrease) in Operating Liabilities | (3,971.30) | 3,218.28 | 3,417.47 |
| | Changes in Working Capital | (1,211.69) | (562.35) | 223.06 |
| | Net Tax paid/ Payable | (16.93) | | |
| | Cash flow from operating activities | (897.62) | (518.05) | 242.39 |
| 2 | Cash flow from Investing Activities | | | |
| | Decrease in Current Investment | (33.17) | - | |
| | Increase/Decrease in non current assets | 0.01 | (4.19) | (5.54) |
| | Cash flow from Investing Activities | (33.16) | (4.19) | (5.54) |
| 3 | Cash flow from Financing Activities | | | |
| | Proceeds/(Repayment) of short-Term Borrowings | | | - |
| | Cash flow from Financing Activities | - | - | - |
| | Cash in/(out) flow during the period (4=1+2+3) | (930.78) | (522.24) | 236.85 |
| | Opg. Balance of Cash & cash equivalents (5) | 1,039.51 | 802.66 | 802.66 |
| | Clg. balance of Cash and cash equivalents (4+5) | 108.73 | 280.42 | 1,039.51 |

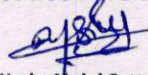


Notes :

- 1 The Company operates in a single segment . As per Ind AS 108 on segment reporting issued by the ICAI, the same is considered to constitute as single primary segment. Accordingly, the disclosure requirements of Ind AS 108 are not applicable.
- 2 The above standalone financial results were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on .

The Standalone Cash Flow Statement for the half year ended September 30, 2021 is approved by the Board of Directors of the
- 3 Company but has not been subjected to review by the Statutory Auditors. The cashflow statement has been prepared under the "Indirect Method" as set out in Indian Accounting Standard (Ind As-7)- Statement Cashflow.
- 4 Earning per share for the quarter and year ended has been calculated as per weighted average formula and diluted Earning per share has been calculated considering proposed issue of equity shares on account of conversion of convertible securities.
- 5 Previous period figures have been regrouped and rearranged, whenever considered necessary.



By order of the Board
Goenka Business & Finance Limited
FOR GOENKA BUSINESS & FINANCE LIMITED

Yasin Abdul Sattar Gori
DIN : 08221979
Managing Director

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS OF GOENKA BUSINESS AND FINANCE LIMITED PURSUANT TO THE REGULATIONS OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 FOR THE PERIOD ENDED 30th September, 2021 TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 FOR THE PERIOD ENDED 30th September, 2021

To, The Board of Directors,
Goenka Business and Finance Limited.

We have reviewed the accompanying statement of unaudited financial results of M/s Goenka Business and Finance Limited for the quarter ended 30th September, 2021, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FCA/62/2016 dated July 5, 2016. This Statement which is the responsibility of the Company's Management and approved by Board of Directors, has been prepared in accordance with the recognition and measure

principles laid down in the Indian Accounting Standard (Ind AS) 34 on 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 read with relevant provisions issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) issued by the Institute of Chartered Accountants of India. This standard requires that we

perform the review to obtain moderate assurance as to whether the financial statement is free of material misstatement. A review of interim financial information consists of inquiries, primarily of persons responsible for financial and accounting matters, and 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.

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

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.

to be disclosed, or that it contains any material misstatement.

Date : 12/11/2021
Place : Ahmedabad
UDIN : 21137390444404000
Date : 12/11/2021
Place : Ahmedabad
UDIN : 21137390444404000

For, M A A K & Associates
(Chartered Accountants)

F.R.N. : 135024W

For, M A A K & Associates
(Chartered Accountants)

F.R.N. : 135024W

CA Archat Shah

Partner

Mam. No.: 137390

CA Archat Shah

Partner

Mam. No.: 137390



H.O. : 5, 1st Floor, Devashish Complex, Nr. Bavarchi Rest., Off C.G. Road, Ahmedabad

Branch : 405, Onyx - 2, Besides Navchetan School, Paldi Cross Road, Ahmedabad

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GOENKA BUSINESS & FINANCE LTD.

NBFC RBI CIC NO : 05.00814

D.

Date: 12.11.2021

D.

To,

Department of Corporate Services

SE Limited,

Ground Floor, PJ Towers,

Malal Street Fort,

Mumbai-400001

To,

Metropolitan Stock Exchange of India Limited

Vibgyor Towers, 4th Floor, Plot no.C62, G-block,

Opp. Trident Hotel, BandraKurla Complex,

Bandra(E)

Mumbai-400098(India)

To,

To,

The Calcutta Stock Exchange Limited

Lyons Range

Kolkata-700001

C:

SE Script Code: 538787

MCX Script Code: GBFL

CSE Script Code: 17407

Subject: Declaration of Regulation 32 of SEBI (LODR) Regulations, 2015 not applicable to our Company.

Respected Sir / Madam,

With reference to the above we declared that Regulation 32 of SEBI (LODR) Regulations, 2015 is not applicable to our Company.

Kindly acknowledge the same.

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Thanking You.

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For Goenka Business & Finance Ltd

M

W

Mr. Yasin sGori

Whole Time Director

IN:08221979



Re
18, Rabind

Registered Office
Gate-18, Kira Sarani Poddar Court,
2nd Floor, Room 17,
Kolkata - 700001
90514668474

Email: goenkabusiness1987@gmail.com
Web: www.goenkabusinessfinancelimited.in
CIN: L67120WB1987PLC042960

Corporate Office
9 Sadguru Complex, 4th Floor Shivranjani
Cross Road,
Ahmedabad, Gujarat 380015
9978622878