

ENBEE TRADE AND FINANCE LIMITED

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

Ph: 022- 79692512, Email: enbeetrade@gmail.com

CIN No: L50100MH1985PLC036945

November 14, 2025

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

Scrip code: 512441

Subject: Submission of Un-Audited Financial Results for the Quarter ended September 30, 2025 along with Limited Review Report

Dear Sir/ Madam,

Pursuant to Regulation 30 (read with Part A of Schedule III) and Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, we would like to inform your good office that the Board of Directors of the Company at their meeting held today, Friday, November 14, 2025, inter alia, considered and approved the following:

1. Un-Audited Financial Results for the quarter ended September 30, 2025

The Board upon the recommendation from the Audit Committee has approved the Un-Audited Financial Results of the Company for the Quarter ended September 30, 2025. In this regard, kindly find enclosed the Un-Audited Financial Results along with its Limited Review Report issued by the Statutory Auditors of the Company for the quarter ended September 30, 2025.

The Board meeting commenced at 01:15 P.M concluded at 01:45 P.M.

Request you to kindly take this letter on record and acknowledge the receipt.

Thanking You

Yours Sincerely,

For ENBEE TRADE AND FINANCE LIMITED

AMARR

NARENDRA

GALLA

Digitally signed by
AMARR NARENDRA
GALLA
Date: 2025.11.14
13:50:56 +05'30'

Amarr Narendra Galla

Managing Director

DIN: 07138963

Encl: As above

Independent Auditors' Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company 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 Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Enbee Trade & Finance Limited (the "Company"), for the quarter ended September 30, 2025 and year to date from April 01, 2025 to September 30, 2025 (the "Statement") attached herewith, being submitted by the Company, pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement 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 as amended (the "Act"), read with relevant rules issued thereunder and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations, including relevant circulars issued by the SEBI from time to time. The Statement has been approved by the Company's Board of Directors. 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 Statement is free of 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 procedures 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 the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matter:

5. The financial results of the Company for the quarters ended June 30, 2025, September 30, 2024, and year to date results for the period from April 01, 2024 to September 30, 2024, were reviewed by previous auditor, who issued their unmodified conclusion, vide their reports dated August 5, 2025, and October 26, 2024, respectively. The financial statements of the company for the year ended March 31, 2025 were audited by previous auditors, who issued their unmodified opinion, vide their report dated April 28, 2025. Our conclusion on the statement is not modified with respect to matters stated above.

For **HPVS & Associates**
Chartered Accountants
Firm Registration No.: 137533W


Vaibhav Dattani
Partner
M.No. 144084
UDIN: 25144084BMKTDN6888
Place: Mumbai
Date: November 14, 2025



ENBEE TRADE AND FINANCE LIMITED

CIN No: L50100MH1985PLC036945

B4/C5, Gods Gift Chs Ltd, N M Joshi Marg, Lower Parel, Mumbai - 400013.

Ph: 022-79692512, Email Id: enbeetrade@gmail.com; Website: www.enbeetrade.com

Statement of unaudited financial results for the quarter and half year ended 30th September, 2025

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30th September, 2025 (Unaudited)	30th June, 2025 (Unaudited)	30th September, 2024 (Unaudited)	30th September, 2025	30th September, 2024	31st March, 2025 (Audited)
REVENUE FROM OPERATION						
Interest Income	752.99	729.17	458.76	1,482.16	832.14	1,973.38
Other Income	0.05	0.05	-	0.10	-	-
Total Revenue	753.04	729.22	458.76	1,482.26	832.14	1,973.38
EXPENSES:						
Finance Cost	125.41	117.95	108.42	243.36	188.62	411.52
Impairment on Financial Instrument (ECL)	119.02	103.91	32.00	222.93	113.40	271.95
Employee Benefits Expense	107.21	99.45	63.90	206.66	115.76	281.87
Depreciation, Amortisation and Impairment expenses	16.31	16.32	14.13	32.63	28.26	56.53
Other Expenses	27.04	50.77	4.96	77.81	29.71	146.11
Total Expenses	395.00	388.40	223.41	783.40	475.75	1,167.97
Profit before Extra Ordinary Items	358.04	340.82	235.35	698.86	356.39	805.41
Extra Ordinary Items	-	-	-	-	-	-
Profit before Tax	358.04	340.82	235.35	698.86	356.39	805.41
Tax Expense	82.66	93.73	80.86	176.39	107.11	310.74
Net profit for the period/year	275.38	247.09	154.49	522.47	249.28	494.67
Other Comprehensive Income						
- items that will not be reclassified to profit and loss	-	-	-	-	-	-
(i) Remeasurements of defined benefit plans	-	-	-	-	-	(12.78)
(i) Income tax relating to items that will not be reclassified to profit and loss	-	-	-	-	-	3.22
Total Other Comprehensive Income/(Loss) for the period /	-	-	-	-	-	(9.57)
Total Comprehensive Income for the period / year	275.38	247.09	154.49	522.47	249.28	485.10
Paid up equity share capital (Face Value of ₹ 1 each)	5,716.67	5,716.67	5,716.67	5,716.67	5,716.67	5,716.67
Other Equity (excluding revaluation reserve)						2,217.21
Earnings per share (EPS) (Face Value of ₹ 1 each)						
(EPS for the quarters are not annualised)						
Basic (in ₹)	0.05	0.04	0.03	0.09	0.04	0.09
Diluted (in ₹)	0.05	0.04	0.03	0.09	0.04	0.09

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

Anant Narendra Galla

Managing Director

DIN : 07138963

Place: Mumbai

Date : November 14, 2025

Statement of Assets and Liabilities:

(₹ in Lakhs)

Sr. No.	Particulars	As at 30.09.2025	As at 31.03.2025
		Unaudited	Audited
	ASSETS :		
1	Financial Assets		
(a)	Cash & cash equivalents	20.85	1.90
(c)	Loans	14,232.64	13,379.77
(d)	Investments	60.00	-
(e)	Other financial assets	4.15	3.08
	Total Financial Assets	14,317.63	13,384.76
2	Non-Financial Assets		
(a)	Deferred tax assets (net)	274.75	211.54
(b)	Property, plant & equipment	64.99	90.28
(c)	Right of use assets	21.25	4.64
(d)	Other non - financial assets	125.95	11.00
	Total Non-Financial Assets	486.94	317.45
	TOTAL ASSETS	14,804.57	13,702.22
	LIABILITIES AND EQUITY:		
	LIABILITIES		
1	Financial Liabilities		
(a)	Lease liabilities	22.70	-
(b)	Payables		
	(A) Trade payables		
(i)	total outstanding dues of micro enterprises and small enterprises	22.39	13.56
(ii)	total outstanding dues of creditors other than micro enterprises and small enterprises	10.05	17.61
	(B) Other payables		
(i)	total outstanding dues of micro enterprises and small enterprises	-	-
(ii)	total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(c)	Borrowings (other than debt securities)	5,347.43	5,050.33
(d)	Other financial liabilities	53.23	45.85
	Total Financial Liabilities	5,455.80	5,127.35
2	Non-Financial Liabilities		
(a)	Current tax liabilities (Net)	726.42	491.37
(b)	Provisions	58.72	48.57
(c)	Other non-financial liabilities	164.44	101.04
	Total Non-Financial Liabilities	949.58	640.98
3	EQUITY		
(a)	Equity share capital	5,716.67	5,716.67
(b)	Other equity	2,682.52	2,217.21
	Total -Equity	8,399.19	7,933.88
	TOTAL LIABILITIES AND EQUITY	14,804.57	13,702.22



ENBEE TRADE AND FINANCE LIMITED

CIN No: L50100MH1985PLC036945

B4/C5, Gods Gift Chs Ltd, N M Joshi Marg, Lower Parel, Mumbai - 400013

Ph: 022-79692512, Email Id:enbeetrade@gmail.com; Website: www.enbeetrade.com

Cash Flow Statement for the half year ended September 30, 2025**₹ In Lakhs**

	Particulars	As at September 30,2025	As at September 30,2024
A	Cash flow from operating activities		
	Net Profit before Taxation	698.86	356.39
	Adjustments for: Add / (Less)		
	Depreciation, Amortisation and Impairment expenses	32.63	28.26
	Finance Cost	243.36	188.62
	Impairment on Financial Instrument (ECL)	222.93	113.40
	Interest Income	(1,482.16)	(832.14)
	Provision for Gratuity	10.15	-
		(274.22)	(145.47)
	Operating Profit Before Working Capital Changes		
	Adjustments For Changes In Working Capital		
	(Increase) in Other Financial assets	(1.07)	(6.95)
	(Increase) in Other Non Financial assets	(23.95)	
	Increase in Trade Payable	1.27	23.72
	Increase/ (Decrease) in other financial liabilities	43.14	(15.35)
	Increase in other non financial liabilities	63.40	63.14
	Cash used in Operations	(191.43)	(80.91)
	Interest Income received	1,423.36	832.14
	Interest Expense Paid	(253.41)	(188.62)
	Cash flow from operations	978.53	562.61
	Direct taxes paid (net of refunds)	(1.56)	(4.17)
	Net Cash from Operating Activities	976.96	558.44
	Loans Disbursed (Net of repayments)	(1,017.00)	(2,195.74)
	Net Cash (Used in) Operating Activities (A)	(40.04)	(1,637.30)
B	Cash Flow from Investing Activities:		
	Payments for Purchase of Investments	(60.00)	-
	Net Cash Flow from Investing Activities (B)	(60.00)	-
C	Cash Flow from Financial Activities:		
	Proceeds from Borrowings (net)	295.75	1,639.96
	Share Issue Expenses	(114.00)	(2.70)
	Payments towards Lease Liability	(5.60)	-
	Dividend Paid	(57.17)	-
	Net Cash Flow from Financing Activities (C)	118.98	1,637.26
	Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B)	18.95	(0.04)
	Cash and Cash Equivalents at the beginning of the Period	1.90	1.23
	Cash and Cash Equivalents at the end of the Period	20.85	1.19



Notes:

- 1 The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th November, 2025. The Statutory Auditors have carried out audit of financial results of the company for the quarter and half year ended 30th September, 2025
- 2 The Audited Financial Results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Requirements").
- 3 The Company operates mainly in the business of financing and accordingly there are no separate reportable operating segments as per Ind AS 108 - "Operating Segments".
- 4 The figures for the quarter ended 30th September, 2025 are the balancing figures between the unaudited figures upto the half year ended 30th September, 2025 and reviewed public figures of the quarter ended 30th June, 2025 which were reviewed by the preceding auditor. The figures for the quarter ended 30th September, 2024 are the balancing figures between the unaudited figures upto the half year ended 30th September, 2024 and reviewed published figures of quarter ended June 30, 2024 which were reviewed by preceding auditor.
- 5 The aforesaid financial results are being uploaded on the Company's website viz., www.enbeetrade.com and the websites of BSE Limited viz., www.bseindia.com.
- 6 The figures for the previous periods / year have been regrouped wherever necessary in order to make them comparable.



Amr