



# GOENKA BUSINESS & FINANCE LTD.

NBFC RBI NO : 05.00614

**Date:14.08.2024**

To,  
**Department of Corporate Services**  
BSE Limited,  
Ground Floor, PJ Towers,  
Dalal Street Fort,  
Mumbai-400001

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

To,  
**The Calcutta Stock Exchange Limited**  
7, Lyons Range  
Kolkata-700001

BSE Script Code: 538787

MCX Script Code: GBFL

CSE Script Code:17407

**Sub: Submission of Un-Audited Result for First Quarter ended 30<sup>th</sup> June, 2024 along with Limited review report pursuant to Regulation 33(3) (d) of SEBI (LODR) Regulation, 2015**

**Respected Sir / Madam,**

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 First quarter ended on 30<sup>th</sup> June, 2024 together with Limited Review Report issued by the Statutory Auditor of the Company.

Kindly acknowledge the same.

Thanking You.

**For Goenka Business & Finance Ltd.**



**Yasin Abdul Sattar Gori**  
**Whole-time Director**  
**DIN: 08221979**

Email: [goenkabusiness1987@gmail.com](mailto:goenkabusiness1987@gmail.com)

Web: [www.goenkabusinessfinancelimited.in](http://www.goenkabusinessfinancelimited.in)

CIN: L67120WB1987PLC042960

**Registered Office:- 18, Rabindra Sarani Poddar Court, Gate- 4, 2nd Floor, Room 17, Kolkata - 700001 Mo. 9898021712**

**Corporate Office:- 3rd Floor 3E Rajyash Uniza Corporate, Office Above Starbucks Premchand Nagar road, Opposite Krishna Complex Satellite, Jodhpur Char Rasta, Ahmedabad, Ahmadabad City, Gujarat, India, 380015**





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(Rs. In lakh)

Particulars		Quarter ended on			Year Ended on
		30/06/2024	31/03/2024	30/06/2023	31/03/2024
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Revenue from operations				
	Interest Income				
	Dividend Income	294.91	265.91	142.31	838.05
	Sale of Shares / Profit - Loss from F&O	0.02	(1.74)	-	1.38
2	Other income	928.94	1,565.31	1,716.97	7,756.64
3	Total Income (1+2)	0.13		3.63	-
	Expenses	1,224.00	1,829.48	1,862.91	8,596.07
	a. Finance costs				
	b. Impairment on Financial Assets	313.65	418.32	143.74	1,118.29
	c. Employee benefits expense	-	-	-	-
	d. Depreciation & amortisation expense	11.28	14.63	10.72	52.71
	e. Purchases	0.35	0.48	0.47	1.89
	f. Changes in inventories	1,211.04	700.93	1,396.69	5,092.00
	g. Other Expenses	(308.55)	764.70	73.34	1,401.21
5	Total Expenses	74.40	(236.54)	269.24	591.20
6	Profit / (Loss) before exceptional items and tax (3-5)	1,302.17	1,662.53	1,894.20	8,257.30
7	Exceptional items	(78.17)	166.96	(31.29)	338.77
8	Profit / (Loss) before tax (5+6)	-	-	-	-
	Tax expense:	(78.17)	166.96	(31.29)	338.77
9	Current tax				
	Deferred tax		61.75	-	59.57
10	Profit (Loss) for the period from continuing operations (8-9)	(21.61)	4.99	(8.99)	59.94
		(56.57)	100.22	(22.29)	219.26
11	Profit/(loss) from discontinuing operations before Tax	-	-	-	-
12	Tax expense of discontinuing operations	-	-	-	-
13	Profit/(loss) from Discontinuing operations (after tax) (10-11)	-	-	-	-
14	Profit / (Loss) for the period (10+13)	-	-	-	-
15	Other Comprehensive Income	(56.57)	100.22	(22.29)	219.26
	Items that will not be reclassified subsequently to profit or loss	6.44	2.41	-	13.64
	Items that will be reclassified subsequently to profit or loss	-	-	-	-
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
		6.44	2.41	-	13.64
	Other Comprehensive Income, net of tax	-	-	-	-
16	Total Comprehensive Income for the period (14+15)	(50.13)	102.63	(22.29)	232.90
	Earnings Per Share of Rs. 10/- each (for continuing operations)				
17	- Basic	(0.39)	0.79	(0.17)	1.79
	- Diluted	(0.39)	0.79	(0.17)	1.79
18	Earnings Per Share of Rs. 10/- each (for discontinued operations)				
	- Basic	-	-	-	-
	- Diluted	-	-	-	-
19	Earnings Per Share of Rs. 10/- each (for discontinued & continuing operations)				
	- Basic	(0.39)	0.79	(0.17)	1.79
	- Diluted	(0.39)	0.79	(0.17)	1.79

Place: Ahmedabad

Date : 14.08.2024

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Notes:

- 1 The above standalone financial results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meeting held on Aug, 14, 2024
- 2 The financial results of the company have been prepared in accordance with Indian Accounting Standards prescribed under section 133 of the companies Act, 2013 read with relevant rules there under and in terms with regulation 33 of SEBI (Listing Obligation and Disclosures Requirements) regulations 2015 and SEBI circular dated 5th July 2016.
- 3 The statutory Auditors of the company have carried out a "Limited Review" of the above result as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The IND AS compliant corresponding figures of the previous year have not been subject to review, however the company's management has exercised necessary due diligence to ensure that such financial results provide true and fair view.
- 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 if any.
- 5 Previous period figures have been reclassified / regrouped wherever considered necessary to confirm to the current period figures.

Place: Ahmedabad  
Date : 14.08.2024

For Goenka Business & Finance Ltd.

Yasin Abdul Sattar Gori  
Whole-time Director  
DIN: 08221979



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**Limited Review Report on Unaudited Financial Results of the Goenka Business and Finance Limited, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

To,  
**The Board of Directors,**  
**M/s 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 June 30, 2024 being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

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 (Ind AS) 34 on 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 read with relevant rules 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) 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 provide less assurance than an audit. We have not performed an audit and 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 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.



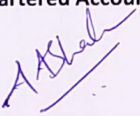


**Qualified Opinion:**

1. We have not been provided with the balance confirmation or any other details for the trade payable & Loans and Advances receivables/payables shown in the books of accounts & in the absence of the same we are unable to confirm the balance and nature of the transaction.
2. The Company has used an accounting software for maintaining its books of accounts which does not have feature of recording audit trail (edit log) facility.

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

Place: Ahmedabad  
Date: 14th August, 2024

  
FRN No.135024W  
(Archit A. Shah)



Partner

Mem. No. 137390

UDIN: 24137390BKEXWI8599