

**Registered Office :**

18, Rabindra Sarani Poddar Court,
Gate No.4, 2nd Floor, Room No. 17,

Kolkata-700001. ☎ +91 90514668474

**Corporate Office:**

C-1003, 10th Floor, Titanium City Centre,
Opp. Seema Hall, Prahladnagar,

Ahmedabad -380015. ☎ +919978622878

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, 4th 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 UnAudited Result for Quarter and Nine Month ended 31st December, 2019 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, UnAudited Financial Results for the quarter and nine month ended on 31st December, 2019 together with Limited Review Report issued by the Statutory Auditor of the Company.

Kindly acknowledge the same.

Thanking You.

For Goenka Business & Finance Ltd.


Mr. Yasin Gori

Whole time Director

DIN:08221979



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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 NINE MONTHS ENDED ON 31 December, 2019						
Sr. No.	Particulars	Quarter Ended			Nine Months Ended	
		31/Dec/2019	30/Sep/2019	31/Dec/2018	31/Dec/2019	31/Dec/2018
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited
(I)	Revenue from Operations					
i	Interest Income	397.84	329.46	90.76	799.87	248.83
ii	Dividend Income	-	-	0.04	-	0.04
iii	Fees and commission Income	-	-	-	-	-
iv	Sale of Share/Service	3,688.85	103.34	237.10	3,918.49	(781.71)
	Total Revenue from operation	4,086.69	432.80	327.90	4,718.36	(532.84)
(II)	Other Income	0.40	0.82	-	1.22	-
(III)	Total Income (I+II)	4,087.09	433.62	327.90	4,719.58	(532.84)
	Expenses					
(a)	Finance cost	371.10	292.66	21.00	699.24	63.74
(b)	Fees and commission expense	-	-	-	-	-
(c)	Impairment on Financial Assets	1.38	(12.91)	-	3.29	-
(d)	Purchase of Stock in Trade	4,192.62	80.11	234.18	4,406.76	273.50
(e)	Changes in Inventories of Finished Goods	(414.80)	25.97	14.54	(392.60)	105.35
(f)	Employee Benefit Expense	5.97	3.05	4.71	14.58	12.19
(g)	Depreciation, Amortization and Impairment	0.26	0.26	0.38	0.77	1.14
(h)	Other Expense	13.40	6.21	4.25	22.81	12.37
(IV)	Total Expenses (IV)	4,169.93	395.35	279.06	4,754.85	468.29
(V)	Profit/(Loss) before Exceptional items and tax (III-IV)	(82.84)	38.27	48.84	(35.27)	(1,001.13)
(VI)	Exceptional Items	-	-	-	-	-
(VII)	Profit/(Loss) before tax (V-VI)	(82.84)	38.27	48.84	(35.27)	(1,001.13)
	Tax Expense					
	Current Tax	(12.37)	12.37	-	-	-
	Income Tax earlier years	-	-	-	-	-
	Deferred Tax Liability/ (Deferred Tax Asset)	(0.18)	0.07	-	(0.11)	1.39
	MAT credit entitlement	-	-	-	-	-
(VIII)	Total Tax Expense(VI)	-	-	-	-	1.39
(IX)	Profit/(Loss) for the period from continuing Operations (VII-VIII)	(70.29)	25.82	48.84	(35.16)	(1,001.13)
(X)	Profit/(Loss) for the period	(70.29)	25.82	48.84	(35.16)	(1,001.13)
(XI)	Other Comprehensive Income					
	Items that will not be reclassified to profit or loss					
(i)	Re-measurement losses/(gain) on defined benefit plans	-	-	-	-	-
(ii)	Equity Instruments through other comprehensive income	-	-	-	-	-
(iii)	Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	Total other Comprehensive Income(VIII)	-	-	-	-	-
(XII)	Total Comprehensive Income for the year	(70.29)	25.82	48.84	(35.16)	(1,001.13)
(XIV)	Earnings per equity share of Rs.10 each					
	Paid-up equity share capital	1,300.01	1,300.01	1,300.01	1,300.01	1,300.01
	(1) Basic	(0.54)	0.20	0.38	(0.27)	(0.68)
	(2) Diluted	(0.54)	0.20	0.38	(0.27)	(0.68)
	See Accompanying notes to the financial Results					

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- 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 05th February, 2020.
- 3 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.
- 4 Previous period figures have been regrouped and rearranged, whenever considered necessary.

By order of the Board
Goenka Business & Finance Limited


Mr. Yasin Gori
DIN: 08221979
Whole Time Director

**LIMITED REVIEW REPORT OF THE UNAUDITED FINANCIAL RESULTS OF GOENKA
BUSINESS & FINANCE LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI
(LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 FOR
THE PERIOD ENDED 31ST DECEMBER, 2019**

To,

The Board of Directors,
Goenka Business & Finance Limited.

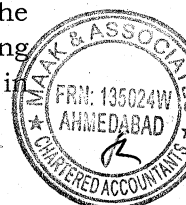
We have reviewed the accompanying statement of unaudited financial results of M/sGoenka Business & Finance Limited for the quarter and nine months ended 31st December, 2019, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) 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 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 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.

We have not audited or review the amounts appearing in the accompanying financial results and other financial information for the three months ended December 31, 2019 which have been prepared solely based on the information compiled by the Management.

Based on our review conducted as above, except as specified in Disclaimer of Opinion para, 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.



Disclaimer of Opinion:

The company being in the business of providing secured and unsecured finance various types of loans have been provided by the company to various parties on various terms and conditions. We have not been provided with the written agreement with the said parties for confirmation of rates, time of repayment or other terms and conditions. Management has represented the terms of the agreement and we have not been able to confirm the same with any other means.

As a result of these matters, we were unable to determine whether any adjustments might have been found necessary in respect of recorded or unrecorded transactions and accounts receivable/payable in the Balance Sheet, and the corresponding elements making up the Statement of Profit and Loss.

Date: 05/02/2020
Place: Ahmedabad

For, M A A K & Associates
(Chartered Accountants)
F.R.N.: 135024W



A handwritten signature in black ink, appearing to be "hS" or similar, written over the stamp.

CA Marmik G Shah
(Partner)
Mem. No.: 133926
UDIN: 20133926AAAABB5907