

📍 **Registered Office :**
18, Rabindra Sarani Poddar Court,
Gate No.4, 2nd Floor, Room No. 17,
Kolkata-700001. 📞 +91 90514668474

📍 **Corporate Office :**
9, Sadguru Complex, 4th Floor,
Shivranjini Croos Road, Setellite,
Ahmedabad - 380015. 📞 +91 9978622878

Date: 12.02.2021

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, 2020 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, 2020 together with Limited Review Report issued by the Statutory Auditor of the Company.

Kindly acknowledge the same.

Thanking You.

For Goenka Business & Finance Ltd.



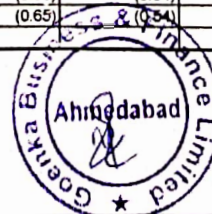
Mr. Yasin Gori
Whole Time Director
DIN:08221979



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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, 2020							
Sr. No.	Particulars	Quarter Ended			Nine Months Ended		(Rs. in lakhs)
		31-Dec-2020	30-Sep-2020	31-Dec-2019	31-Dec-2020	31-Dec-2019	Year Ended
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
(I)	Revenue from Operations						
i	Interest Income	559.90	534.53	397.84	1,520.48	799.87	1,181.17
ii	Dividend Income	0.27	0.03	-	0.30	-	0.84
iii	Fees and commission Income	-	-	-	-	-	-
iv	Sale of Share/Service	2,346.01	3,104.38	3,688.85	6,091.86	3,918.49	4,556.67
	Total Revenue from operation	2,906.18	3,638.94	4,086.69	7,612.64	4,718.38	5,738.68
(II)	Other Income	-	-	0.40	0.01	1.22	1.22
(III)	Total Income (I+II)	2,906.18	3,638.94	4,087.09	7,612.65	4,719.58	5,739.90
	Expenses						
(a)	Finance cost	610.92	479.88	371.10	1,375.08	699.24	1,057.44
(b)	Fees and commission expense	-	-	-	-	-	-
(c)	Impairment on Financial Assets	(7.13)	2.60	1.98	(2.88)	3.29	(65.15)
(d)	Purchase of Stock in Trade	3,423.28	3,176.48	4,192.62	7,341.60	4,406.76	5,095.05
(e)	Changes in Inventories of Finished Goods	(980.36)	50.20	(414.80)	(1,139.13)	(392.60)	(199.91)
(f)	Employee Benefit Expense	9.17	6.06	5.97	20.23	14.58	19.81
(g)	Depreciation, Amortization and Impairment	0.33	0.56	0.26	1.25	0.77	1.06
(h)	Other Expense	10.66	10.83	13.40	33.80	22.81	27.33
(IV)	Total Expenses (IV)	2,966.87	3,726.61	4,169.93	7,629.95	4,754.85	5,935.63
(V)	Profit/(Loss) before Exceptional Items and Tax (III-IV)	(60.69)	(87.67)	(82.84)	(17.30)	(35.27)	(195.73)
(VI)	Exceptional Items	-	-	-	-	-	-
(VII)	Profit/(Loss) before tax (V-VI)	(60.69)	(87.67)	(82.84)	(17.30)	(35.27)	(195.73)
	Tax Expense						
	Current Tax	-	-	(12.37)	-	-	-
	Income Tax earlier years	-	-	-	-	-	-
	Deferred Tax Liability/ (Deferred Tax Asset)	(15.20)	(3.00)	(0.18)	(35.59)	(0.11)	55.60
	MAT credit entitlement	-	-	-	-	-	-
(VIII)	Total Tax Expense(VI)	-	-	-	-	-	55.60
(IX)	Profit/(Loss) for the period from continuing Operations (VII-VIII)	(45.49)	(84.67)	(70.29)	18.29	(35.16)	(140.14)
(X)	Profit/(Loss) for the period	(45.49)	(84.67)	(70.29)	18.29	(35.16)	(140.14)
(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	(45.49)	(84.67)	(70.29)	18.29	(35.16)	(140.14)
(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	1,300.01
	(1) Basic	(0.35)	(0.65)	(0.54)	0.14	(0.27)	(1.08)
	(2) Diluted	(0.35)	(0.65)	(0.54)	0.14	(0.27)	(1.08)
	See Accompanying notes to the financial Results						



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 12th February, 2021.
- 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
Gomka Business & Finance Limited
Ahmedabad
Mr. Yasin Gori
CIN 08221979
Whole Time Director

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 December 31, 2020 and year to date from April 01, 2020, to December 31, 2020 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.

For, MAAK & Associates,
Chartered Accountants

Place: Ahmedabad

Date: 12th February, 2021

FRN No.135024W

(Marmik G. Shah)

Partner

Mem.No.133926

UDIN : 21133926AAAABD5149

