



# GOENKA BUSINESS & FINANCE LTD.

NBFC RBI CIC NO : 05.00614

Date:14.02.2022

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 Quarter and Nine Month ended 31<sup>st</sup> December, 2021 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 quarter and Nine Month ended 31st December, 2021 together with Limited Review Report issued by the Statutory Auditor of the Company.

Kindly acknowledge the same.

Thanking You.

For Goenka Business & Finance Ltd.  
**FOR GOENKA BUSINESS & FINANCE LIMITED**

  
**DIRECTOR / AUTHORISED SIGNATORY**  
Mr. Yashin Gohil  
Whole Time Director  
DIN:08221979





# GOENKA BUSINESS & FINANCE LTD.

NBFC RBI CIC NO : 05.00614

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, 2021						
Sr. No.	Particulars	Quarter Ended			Nine Months Ended	
		31-Dec-2021	30-Sep-2021	31-Dec-2020	31-Dec-2021	31-Dec-2020
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited
(I)	Revenue from Operations					
i	Interest Income	228.77	383.80	559.90	1,112.54	1,520.48
ii	Dividend Income	2.43	32.33	0.27	41.84	0.30
iii	Fees and commission Income	-	-	-	-	-
iv	Sale of Share/Service	17,729.95	71,487.79	2,346.01	1,15,203.40	6,091.86
	<b>Total Revenue from operation</b>	<b>17,961.15</b>	<b>71,903.92</b>	<b>2,906.18</b>	<b>1,16,357.78</b>	<b>7,612.64</b>
(II)	Other Income	-	-	-	0.01	0.01
(III)	<b>Total Income (I+II)</b>	<b>17,961.15</b>	<b>71,903.92</b>	<b>2,906.18</b>	<b>1,16,357.79</b>	<b>7,612.65</b>
	<b>Expenses</b>					
(a)	Finance cost	392.15	420.54	510.92	1,322.50	1,375.08
(b)	Fees and commission expense	-	-	-	-	-
(c)	Impairment on Financial Assets	7.35	0.62	(7.13)	34.20	(2.88)
(d)	Purchase of Stock in Trade	21,607.98	69,213.97	3,423.28	1,18,311.52	7,341.60
(e)	Changes in Inventories of Finished Goods	(3,796.16)	1,516.57	(980.36)	(4,208.72)	(1,139.13)
(f)	Employee Benefit Expense	16.57	9.12	9.17	38.68	20.23
(g)	Depreciation, Amortization and Impairment	0.39	0.53	0.33	1.45	1.25
(h)	Other Expense	118.25	594.68	10.66	831.33	33.80
(IV)	<b>Total Expenses (IV)</b>	<b>18,346.53</b>	<b>71,756.03</b>	<b>2,966.87</b>	<b>1,16,330.96</b>	<b>7,629.95</b>
(V)	<b>Profit/(Loss) before Exceptional items and tax (III-IV)</b>	<b>(385.38)</b>	<b>147.89</b>	<b>(60.69)</b>	<b>26.83</b>	<b>(17.30)</b>
(VI)	Exceptional Items	-	-	-	-	-
(VII)	<b>Profit/(Loss) before tax (V-VI)</b>	<b>(385.38)</b>	<b>147.89</b>	<b>(60.69)</b>	<b>26.83</b>	<b>(17.30)</b>
	<b>Tax Expense</b>					
	Current Tax	(16.93)	16.93	-	-	-
	Income Tax earlier years	-	-	-	-	-
	Deferred Tax Liability/ (Deferred Tax Asset)	(84.30)	15.93	(15.20)	(2.02)	(35.59)
	MAT credit entitlement	-	-	-	-	-
(VIII)	<b>Total Tax Expense(VI)</b>	<b>(101.23)</b>	<b>32.86</b>	<b>(15.20)</b>	<b>(2.02)</b>	<b>(35.59)</b>
(IX)	<b>Profit/(Loss) for the period from continuing Operations (VII-VIII)</b>	<b>(284.15)</b>	<b>115.03</b>	<b>(45.49)</b>	<b>28.85</b>	<b>18.29</b>
(X)	<b>Profit/(Loss) for the period</b>	<b>(284.15)</b>	<b>115.03</b>	<b>(45.49)</b>	<b>28.85</b>	<b>18.29</b>
(XI)	Other Comprehensive Income					
	<b>Items that will not be reclassified to profit or loss</b>					
(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	-	-	-	-	-
	<b>Total other Comprehensive Income(VIII)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
(XII)	<b>Total Comprehensive Income for the year</b>	<b>(284.15)</b>	<b>115.03</b>	<b>(45.49)</b>	<b>28.85</b>	<b>18.29</b>
(XIV)	<b>Earnings per equity share of Rs.10 each</b>					
	Paid-up equity share capital	1,300.01	1,300.01	1,300.01	1,300.01	1,300.01
	(1) Basic	(2.19)	0.88	(0.35)	0.22	0.14
	(2) Diluted	(2.19)	0.88	(0.35)	0.22	0.14
	See Accompanying notes to the financial Results					



**Registered Office**  
18, Rabindra Sarani Poddar Court,  
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Kolkata - 700001  
90514668474

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

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





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## 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 14th February, 2022.
- 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.



**FOR GOENKA BUSINESS & FINANCE LIMITED**

By order of the Board

Goenka Business & Finance Limited

**DIRECTOR/AUTHORISED SIGNATORY**

Yasin Gori

DIN: 08221979

Whole time Director

## Registered Office

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## Corporate Office

9 Sadguru Complex, 4th Floor Shivranjani  
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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 December 31, 2021 and year to date from April 01, 2021, to December 31, 2021 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").

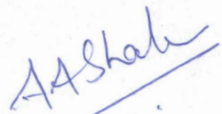
This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard (Ind AS) 34 on 'Interim Financial Reporting', prescribed under Section 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 M A A K & Associates,  
Chartered Accountants  
FRN No.: 0135024W

Place: Ahmedabad  
Date: 14<sup>th</sup> February, 2022

  
Archit Shah  
Partner  
Mem. No.: 137390  
UDIN: 22137390ACAZZE3467







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To,  
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7, Lyons Range  
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MCX Script Code: GBFL

CSE Script Code: 17407

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

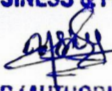
Respected Sir / Madam,

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.

Thanking You.

For Goenka Business & Finance Ltd.  
**FOR GOENKA BUSINESS & FINANCE LIMITED**

  
**DIRECTOR/AUTHORISED SIGNATORY**

Mr. Yasin Gori  
Whole Time Director  
DIN:08221979

