Date: 06.11.2026

To, Department of Corporate Services, BSE Limited Ground Floor, PJ Towers, Dalal Street, Fort, Mumbai 400 001 BSE Script Code: 538787	To, Metropolitan Stock Exchange of India Limited, Vibgyor Towers, 4th floor, Plot No. C6C, G Block, Opp. Trident Hotel, BKC, Bandra (E), Mumbai 400098, India MCX Script Code: GBFL	To, The Calcutta Stock Exchange, 7, Lyons Range, Kolkata 700 001 CSE Script Code:17407

Sub: Outcome of Board Meeting:
Ref: Regulations 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This is to inform you that the meeting of the Board of Directors of the Company was held today, Friday, 6th November 2026. The Board of Directors considered and approved Unaudited financial results for the quarter and half year ended on 30th September 2026.

We herewith submit the Unaudited financial results for the quarter and half year ended on 30th September 2026 along with Limited Review Report issued by the Statutory Auditor of the Company.

The Board meeting commenced at 12.10 pm and was concluded at 1.15 pm on the same day. Request you to take the same on records.

With regards

Thanking You.

For Goenka Business & Finance Ltd.

Gori Yasin Abdul Sattar
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Date: 2026.11.06 13:17:45 +05'30'

GOENKA BUSINESS & FINANCE LTD. AHMEDABAD

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Yasin Gori
Whole Time Director
DIN: 08221979

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS OF GOENKA BUSINESS AND FINANCE LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 FOR THE PERIOD ENDED 30th September, 2026

To,
The Board of Directors,
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 30th September, 2026 and the year to date results for the period 1 April 2026 to 30 September 2026 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.

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..

UDIN: 26138132EOCJPZ8253

For, **V S S B & Associates**
Chartered Accountants
Firm Registration No. 121356W

SHRIDHAR KANUBHAI SHAH
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Date: 2026.11.06 12:34:04 +05'30'

Shridhar Shah
Partner
Membership No. 138132

Date: 06/11/2026
Place: Ahmedabad

HEAD OFFICE: A/912, 9th Floor, Ratnaakar Nine Square, Opp. ITC Narmada Hotel, Vastrapur, Ahmedabad - 380015, GJ
BRANCH: 108, Sunrise Mall, Nr. Mansi Cross Roads, Judges Bunglow Road, Vastrapur, Ahmedabad - 380015, GJ
HO: (o) +91 93777 71182 (e) cavishves@gmail.com | Branch: (o) +91 91063 06216 (e) cashridhar@gmail.com

GOENKA BUSINESS & FINANCE LIMITED

CIN No. L67120WB1987PLC042960

Registered Office: 18, RABINDRA SARANI, PODDAR COURT, GATE NO. 4, 2ND FLOOR, ROOM NO.17 KOLKATA, WB 700001

UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND PERIOD ENDED ON 30th September 2026

(Rs. In lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
(I)	**Revenue from Operations**						
i	Interest Income	905.13	923.95	445.16	1,829.09	861.70	2,119.32
ii	Dividend Income	1.49	0.81	0.25	2.30	0.81	2.41
iii	Sale of Share/Service	2,029.83	1,516.72	2,695.57	3,546.55	3,063.77	13,579.77
	Total Revenue from operation	**2,936.45**	**2,441.48**	**3,140.98**	**5,377.94**	**3,926.28**	**15,701.50**
(II)	**Other Income**	**0.76**	**11.29**	**23.40**	**12.05**	**17.62**	**36.92**
(III)	**Total Income (I+II)**	**2,937.21**	**2,452.77**	**3,164.38**	**5,389.99**	**3,943.90**	**15,738.42**
	Expenses						
(a)	Finance cost	992.30	852.56	510.47	1,844.86	939.94	2,151.77
(b)	Impairment on Financial Assets	-	-	-	-	-	-
(c)	Purchase of Stock in Trade	2,184.64	4,999.01	8,131.82	7,183.65	8,345.61	14,599.17
(d)	Changes in Inventories of Finished Goods	(533.20)	(3,643.71)	(5,281.40)	(4,176.91)	(5,259.65)	(3,149.74)
(e)	Employee Benefit Expense	29.78	20.60	13.69	50.37	27.33	68.73
(f)	Depreciation, Amortization and Impairment	0.42	0.19	0.32	1.02	0.64	1.30
(g)	Other Expense	238.44	181.63	26.90	419.66	170.10	1,425.61
(IV)	**Total Expenses (IV)**	**2,912.38**	**2,410.28**	**3,401.80**	**5,322.65**	**4,223.97**	**15,096.84**
(V)	**Profit/(Loss) before Exceptional items and tax (III-IV)**	**24.83**	**42.49**	**(237.42)**	**67.34**	**(280.07)**	**641.58**
(VI)	**Exceptional Items**	**-**	**-**	**-**	-	**-**	**-**
(VII)	**Profit/(Loss) before tax (V-VI)**	**24.83**	**42.49**	**(237.42)**	**67.34**	**(280.07)**	**641.58**
	Tax Expense						
	Current Tax	33.73	31.52	0.19	65.25	0.51	180.98
	Deferred Tax	0.18	(0.12)	(40.76)	0.06	(50.14)	(0.05)
(VIII)	**Total Tax Expense(VI)**	**33.91**	**31.40**	**(40.57)**	**65.31**	**(49.63)**	**180.93**
(IX)	**Profit/(Loss) for the period from continuing Operations (VII-VIII)**	**(9.08)**	**11.09**	**(196.85)**	**2.03**	**(230.44)**	**460.65**
(X)	**Profit/(Loss) for the period**	**(9.08)**	**11.09**	**(196.85)**	**2.03**	**(230.44)**	**460.65**
(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	53.18	225.35	9.59	278.53	62.56	18.19
iii	Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Total other Comprehensive Income(VIII)	**53.18**	**225.35**	**9.59**	**278.53**	**62.56**	**18.19**
(XII)	**Total Comprehensive Income for the year**	**44.10**	**236.44**	**(187.26)**	**280.56**	**(167.88)**	**478.84**
(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	0.34	1.82	(1.44)	2.16	(1.29)	3.68
	(2) Diluted	0.34	1.82	(1.44)	2.16	(1.29)	3.68

Gori Yasin Abdul Sattar

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GOENKA BUSINESS & FINANCE LIMITED

STATEMENT OF ASSETS AND LIABILITIES

(Rs. In lakhs)

Particulars	As at 30th September,2026	As at 31st March,2026
ASSETS		
A Financial Assets		
(a) Cash and Cash Equivalents	1.50	386.66
(b) Bank balances other than cash and cash equivalents	733.32	-
(c) Receivables	-	-
(i) Trade receivables	-	-
(ii) Other receivables	-	-
(d) Loans	33,678.99	32,099.97
(e) Investments	2,983.87	1,792.03
(f) Other financial assets	129.07	11.34
Total financial assets	**37,526.75**	**34,290.00**
B Non Financial Assets		
(a) Inventories	9,264.95	5,088.04
(b) Deferred tax assets (net)	0.95	1.01
(c) Property, Plant and Equipment	3.40	3.17
(d) Intangible assets	-	-
(e) Other non financial assets	1,932.40	225.12
Total non financial assets	11,201.70	5,317.34
Total Assets (A+B)	**48,728.45**	**39,607.34**
LIABILITIES AND EQUITY		
C Liabilities		
(I) Financial liabilities		
(a) Payables	-	-
(i) Trade payables	-	-
- Total outstanding dues of micro enterprises and small enterprises	-	-
- Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(ii) Other payables		
- Total outstanding dues of micro enterprises and small enterprises	-	-
- Total outstanding dues of creditors other than micro enterprises and small enterprises	97.07	91.95
(b) Debt securities	-	-
(c) Borrowings	-	-
(d) Other financial liabilities	42,705.74	35,366.37
Total financial liabilities	**42,802.81**	**35,458.32**
(II) Non Financial liabilities		
(a) Deffered tax liabilities (net)	-	-
(b) Provisions	385.87	240.68
(c) Other non financial liabilities	1,724.61	308.72
Total non financial liabilities	**2,110.48**	**549.40**
D Equity		
(a) Equity Share Capital	1,300.01	1,300.01
(b) Other Equity	2,515.15	2,299.61
Total Liabilities and Equity (C+D)	**48,728.45**	**39,607.34**

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GOENKA BUSINESS & FINANCE LIMITED

Statement of Cash Flow the year ended on 30th September, 2026

Sr. No.	Particulars	Year Ended 30th September, 2026	Year Ended 31st March, 2026
1	**Cash flow from Operating Activities**		
	Profit Before Tax as per statement of Profit & Loss	67.34	641.58
	Adjusted for:		
	Depreciaition and amortization expenses	1.02	1.30
	Bad Debt Written Off	77.57	460.81
	Provision for standard assets	79.93	-
	Changes in Fair Value of Financial Instrument	-	-
	Sub-total	**225.86**	**1,103.69**
		-	
	Changes in Working Capital		
	(Increase)/Decrease in Operating Assets	(7,658.50)	(19,268.91)
	Increase/ (Decrease) in Operating Liabilities	8,695.37	19,071.75
	Changes in Working Capital	1,036.87	(197.16)
	Cash flow from operating activities	1,262.73	**906.53**
		-	
		-	
2	**Cash flow from Investing Activities**	-	
	Increase/Decrease in Current Investment	(913.32)	(611.59)
	Increase/Decrease in non current assets	(1.25)	
	Cash flow from Investing Activities	**(914.57)**	**(611.59)**
3	**Cash flow from Financing Activities**		
	Proceeds/(Repayment) of Short-Term Borrowings	-	-
	Cash flow from Financing Activities	**-**	**-**
	Cash in/(out) flow during the period (4=1+2+3)	**348.16**	**294.94**
	Opg. Balance of Cash & cash equivalents (5)	386.66	91.72
	Clg. balance of Cash and cash equivalents (4+5)	734.82	386.66

Gori Yasin Abdul Sattar

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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 financial results were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 06/11/2026
3. The Cash Flow Statement for the half year ended September 30, 2026 is approved by the Board of Directors of the Company but has not been subjected to review by the Statutory Auditors.The cashflow statement has been prepared under the "Indirect Method" as set out in Indian Accounting Statndard (Ind As-7) Statement Cashflow.
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.
5. 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.
6. The Board of Directors has declared a Final Dividend of Rs 0.05/- per equity share (Face value of Rs 10/- per equity share) at their Annual General Meeting held on 29th September 2026.
7. Previous period figures have been regrouped and rearranged, whenever considered necessary.

Date : 06/11/2026
Place : Ahmedabad

By order of the Board
Goenka Business & Finance Limited

Gori Yasin Abdul Sattar
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Date: 2026.11.06 13:20:10 +05'30'

Yasin Abdul Sattar Gori
DIN : 08221979
Managing Director