

ENBEE TRADE AND FINANCE LIMITED

Regd. Office: B4 / C5 Gods Gift CHS Ltd, N M Joshi Marg, Lower Parel, Mumbai 400013

Ph: 022- 79692512, Email: enbeetrade@gmail.com

CIN No: L50100MH1985PLC036945

May 30, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai- 400 001

Scrip code: 512441

Subject: Submission of Audited Financial Results for the Quarter and year ended March 31, 2026 along with Auditor's Report

Dear Sir/ Madam,

Pursuant to Regulation 30 (read with Part A of Schedule III) and Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, we would like to inform your good office that the Board of Directors of the Company at their meeting held today, May 30, 2026, inter alia, considered and approved the following:

1. Audited Financial Results for the quarter and year ended March 31, 2026

The Board upon the recommendation from the Audit Committee has approved the Audited Financial Results of the Company for the Quarter and year ended March 31, 2026. In this regard, kindly find enclosed the Audited Financial Results along with its Auditor's Report issued by the Statutory Auditors of the Company for the quarter and year ended March 31, 2026.

The Board meeting commenced at 04:00 P.M concluded at 04:30 P.M.

Request you to kindly take this letter on record and acknowledge the receipt.

Thanking You

Yours Sincerely,
For ENBEE TRADE AND FINANCE LIMITED



A handwritten signature in blue ink, appearing to read "Amarr", written over a horizontal line.

Amarr Narendra Galla
Managing Director
DIN: 07138963

Encl: As above

Independent Auditors' Report on the quarterly and year to date audited financial results of the company pursuant to Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors
Enbee Trade and Finance Limited

Report on the audit of the Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date financial results of Enbee Trade and Finance Limited ("the Company") for the quarter and year ended March 31, 2026 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to best of our information and according to explanations give to us, the statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the Indian accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the quarter and year ended March 31, 2026.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under sub-section (10) of Section 143 of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Management for the Financial Results

This Statement which includes the Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance.

The statement has been prepared on the basis of the audited annual financial statements.

The Company's Board of Directors are responsible for the preparation and presentation of the statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the company in accordance with the Indian accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other

design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, the Management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under clause (i) of sub-section (3) of Section 143 of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Annual Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Financial Results.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The statement includes the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited quarterly figures up to December 31, 2025 being the date of the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations. However the financial statements of the company for the year ended March 31, 2025 were audited by previous auditor, who issued their unmodified opinion, vide report dated April 28, 2025. Our conclusion on the statement is not modified with respect to matters stated above.

For **HPVS & Associates.,**

Chartered Accountants

Firm Registration No.: 137533W

Vaibhav

Vaibhav L. Dattani

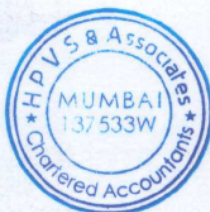
Partner

M. No. 144084

Unique Document Identification Number (UDIN) for this document is: 26144084NCVRYK8954

Place: Mumbai

Date: May 30, 2026



ENBEE TRADE AND FINANCE LIMITED

CIN No: L50100MH1985PLC036945

B4/C5, Gods Gift Chs Ltd, N M Joshi Marg, Lower Parel, Mumbai - 400013

Ph: 022-79692512, Email Id:enbeetrade@gmail.com; Website: www.enbeetrade.com

Statement of Financial Results for the quarter and year ended 31st March, 2026

(₹ In Lakhs)

Particulars	Quarter Ended			Year Ended	
	31st March, 2026 (Unaudited) (Refer Note 4)	31st December, 2025 (Unaudited)	31st March, 2025 (Unaudited) (Refer Note 4)	31st March, 2026 (Audited)	31st March, 2025 (Audited)
REVENUE FROM OPERATION					
Interest Income	792.23	787.92	669.92	3,062.31	1,973.38
Other Income	0.19	0.28	-	0.56	-
Total Revenue	792.42	788.19	669.92	3,062.87	1,973.38
EXPENSES:					
Finance Costs	131.90	153.27	111.77	528.52	411.52
Impairment on Financial Instrument	(22.07)	53.89	124.40	254.75	289.87
Employee Benefits Expense	102.58	93.72	102.96	402.97	282.26
Depreciation and Amortisation expense	7.01	7.54	14.13	47.18	56.53
Other Expenses	42.46	32.03	108.08	152.30	127.80
Total Expenses	261.88	340.44	461.34	1,385.72	1,167.97
Profit before Exceptional Item and tax	530.54	447.75	208.58	1,677.15	805.41
Exceptional Item	-	-	-	-	-
Profit before Tax	530.54	447.75	208.58	1,677.15	805.41
Tax Expense	135.25	113.63	44.87	425.28	310.74
Net profit for the period/year	395.29	334.11	163.71	1,251.87	494.67
Other Comprehensive Income					
- items that will not be reclassified to profit and loss					
(i) Remeasurements of defined benefit plans	0.48	3.31	-	3.79	(12.78)
(ii) Income tax relating to items that will not be reclassified to profit and loss	(0.12)	(0.83)	-	(0.95)	3.22
Total Other Comprehensive Income/(Loss) for the period / year	0.36	2.48	-	2.84	(9.57)
Total Comprehensive Income for the period / year	395.65	336.59	163.71	1,254.71	485.10
Paid up equity share capital (Face Value of ₹ 1 each)	5,716.67	5,716.67	5,716.67	5,716.67	5,716.67
Other Equity (excluding revaluation reserve)				3,414.75	2,217.21
Earnings per share (EPS) (Face Value of ₹ 1 each) (EPS for the quarters are not annualised)					
Basic (in ₹)	0.07	0.06	0.03	0.22	0.09
Diluted (in ₹)	0.07	0.06	0.03	0.22	0.09

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 30th May 2026.
- The Company operates mainly in the business of financing and accordingly there are no separate reportable operating segments as per Ind AS 108 - 'Operating Segments'
- The Audited Standalone Financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Requirements").
- The figures for the quarter ended 31st March, 2026 are the balancing figures between the audited figures for the year ended 31st March 2026 and reviewed published figures for the nine months ended 31 December, 2025. The figures for the quarter ended 31st March, 2025 are the balancing figures between the reviewed published figures for the year ended 31st March 2025 and reviewed published figures for the nine months ended 31 December, 2024 which were reviewed by preceding auditor.
- Subsequent to the reporting period and prior to the approval of these financial results, the Company completed a rights issue of 12,56,19,642 equity shares of face value ₹1 each at an issue price of ₹1 per equity share, aggregating to ₹12,56,19,642. The rights issue was offered in the ratio of 21 equity shares for every 10 equity shares held by the eligible shareholders.
- The aforesaid financial results are being uploaded on the Company's website viz., www.enbeetrade.com and the websites of BSE Limited viz., www.bseindia.com.
- Previous period's/ year's figures have been regrouped / reclassified wherever necessary.

**For and on behalf of the Board of Directors of
Enbee Trade and Finance Limited**

Amarr Narendra Galla
Managing Director
DIN : 07138963
Place: Mumbai
Date : May 30, 2026



ENBEE TRADE AND FINANCE LIMITED

CIN No: L50100MH1985PLC036945

B4/C5, Gods Gift Chs Ltd, N M Joshi Marg, Lower Parel, Mumbai - 400013

Ph: 022-79692512, Email Id:enbeetrade@gmail.com; Website: www.enbeetrade.com

Statement of Assets and Liabilities

(₹ in Lakhs)

Sr. No.	Particulars	As at	As at
		31.03.2026	31.03.2025
		Audited	Audited
ASSETS :			
1	Financial Assets		
(a)	Cash & cash equivalents	2.19	1.90
(c)	Loans	15,316.93	13,379.77
(d)	Investments	60.00	-
(e)	Other financial assets	2.51	2.98
	Total Financial Assets	15,381.63	13,384.65
2	Non-Financial Assets		
(a)	Deferred tax assets (net)	279.17	211.53
(b)	Property, plant & equipment	54.85	94.92
(c)	Right of use assets	16.14	-
(d)	Other non - financial assets	138.83	11.00
	Total Non-Financial Assets	488.99	317.45
	TOTAL ASSETS	15,870.62	13,702.11
LIABILITIES AND EQUITY:			
LIABILITIES			
1	Financial Liabilities		
(a)	Lease liabilities	15.56	-
(b)	Payables		
	(A) Trade payables		
	(i) total outstanding dues of micro enterprises and small enterprises	13.76	13.56
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	32.42	17.50
	(B) Other payables		
	(i) total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(c)	Borrowings (other than debt securities)	5,372.03	5,096.19
(d)	Other financial liabilities	22.62	-
	Total Financial Liabilities	5,456.39	5,127.25
2	Non-Financial Liabilities		
(a)	Current tax liabilities (Net)	970.14	491.37
(b)	Provisions	54.53	48.57
(c)	Other non-financial liabilities	258.14	101.04
	Total Non-Financial Liabilities	1,282.81	640.98
3	EQUITY		
(a)	Equity share capital	5,716.67	5,716.67
(b)	Other equity	3,414.75	2,217.21
	Total -Equity	9,131.43	7,933.88
	TOTAL LIABILITIES AND EQUITY	15,870.62	13,702.11



Handwritten signature

ENBEE TRADE AND FINANCE LIMITED

CIN No: L50100MH1985PLC036945

B4/C5, Gods Gift Chs Ltd, N M Joshi Marg, Lower Parel, Mumbai - 400013

Ph: 022-79692512, Email Id:enbeetrade@gmail.com; Website: www.enbeetrade.com

Statement of Cash Flow

(₹ in Lakhs)

	Particulars	Year ended March 31st 2026	Year ended March 31st 2025
A	Cash flow from operating activities		
	Net Profit before Tax	1,677.15	805.41
	Adjustments for:		
	Depreciation and Amortisation expense	47.18	56.53
	Finance Costs	528.52	411.52
	Interest Income	(3,062.87)	(1,973.38)
	Impairment on Financial Instrument	254.75	271.95
		(555.27)	(427.97)
	Operating Profit Before Working Capital Changes		
	Adjustments For Changes In Working Capital		
	(Increase)/ Decrease in Other Financial assets	0.83	2.36
	(Increase)/ Decrease in Other Non Financial assets	(128.27)	2.51
	Increase/ (Decrease) in Trade Payable	14.72	15.13
	Increase/ (Decrease) in other financial liabilities	22.62	10.16
	Increase/ (Decrease) in other non financial liabilities	116.47	37.05
	Increase/ (Decrease) in Provisions for Gratuity	5.96	7.52
	Cash Generated from Operations	(522.94)	(353.24)
	Loan disbursed (net)	(2,071.75)	(7,240.00)
	Interest income	2,942.15	1,668.25
	Interest paid	(505.28)	(379.73)
	Income Tax Paid (Net of refund)	(3.05)	(17.79)
	Net Cash used in Operating Activities	(160.87)	(6,322.51)
B	Cash Flow from Investing Activities:		
	Purchase of Fixed Assets	-	(0.01)
	Investments (net)	(60.00)	-
	Net Cash used in Investing Activities (B)	(60.00)	(0.01)
C	Cash Flow from Financial Activities:		
	Increase in Share Capital	-	4,507.91
	Share Issue Exp	-	(96.83)
	Proceeds from Borrowings (net)	289.07	1,919.31
	Payment of lease liabilities	(11.00)	(7.20)
	Dividend Paid	(56.91)	-
	Net Cash Flow from Financing Activities (C)	221.16	6,323.19
	Net increase in cash and cash equivalents (A+B+C)	0.29	0.67
	Cash & Cash Equivalents at the beginning of the year	1.90	1.23
	Cash & Cash Equivalents at the end of the year	2.19	1.90



Ames

ENBEE TRADE AND FINANCE LIMITED

Regd. Office: B4 / C5 Gods Gift CHS Ltd, N M Joshi Marg, Lower Parel, Mumbai 400013

Ph: 022- 79692512, Email: enbeetrade@gmail.com

CIN No: L50100MH1985PLC036945

May 30, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai- 400 001

Scrip code: 512441

Subject: Declaration pursuant to Regulation 33(3)(d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Dear Sir/ Madam,

In Compliance with the provision of Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that M/s HPVS & Associates, Chartered Accountants (FRN: 137533W), the Statutory Auditors of the Company, have issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company (Standalone) for the quarter and year ended 31st March, 2026.

Request you to kindly take this letter on record and acknowledge the receipt.

Thanking You

Yours Sincerely,

For ENBEE TRADE AND FINANCE LIMITED



Amarr Narendra Galla
Managing Director
DIN: 07138963