



ENTERPRISE INTERNATIONAL LTD.

REGD. OFFICE : "MALAYALAY", UNIT NO.2A (S)
2ND FLOOR, 3, WOODBURN PARK, KOLKATA - 700020
CIN No. : L27104WB1989PLC047832

Ph. No. : 033 40447872
: 033 40448394
Fax : 033 40448615
e-mail : contact@eilgroup.com
Website : eilgroup.co.in

Ref. :

Date :

08.02.2024

The Secretary,
BSE Limited,
Phiroze jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

Scrip Code : 526574
Sub : Outcome of the Board Meeting

Dear Sir,

The Meeting of the Board of the Directors held on Today i.e 8th February 2024, approved Un- Audited Financial Results for the Quarter ended 31st December, 2023.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following, duly approved by the Board:

1. Un- Audited Financial Results for the Quarter ended 31st December, 2023
2. Statement of Assets and Liabilities
3. Reconciliation of Statement of Profit and Loss
4. Cash Flow Statement
5. Limited Review Report for the Quarter ended 31st December, 2023.

The meeting of the Board of Directors commenced at 02:00 PM and concluded at 02:40 PM

Kindly take the same on record.

Encl : As above/-

Yours faithfully,
For Enterprise International Ltd

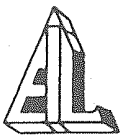
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NEETU KHANDELWAL
Date: 2024.02.08
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NEETU KHANDELWAL
Company Secretary & Compliance officer



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BSE LTD
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai - 400 001

08-02-2024

PART I	Statement of unaudited Financial Results for the quarter and nine months ended 31st December, 2023	(Rupees in lacs)					
		Quarter ended			Nine months ended		Year ended
		31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
I	Income						
	Revenue from Operations (Gross)	199.16	123.13	247.21	525.12	521.42	654.98
	Other Income	17.55	21.31	15.00	53.31	47.20	62.80
	Total Income	216.71	144.44	262.21	578.43	568.62	717.78
II	Expenses						
	Purchase of Stock-in-Trade	195.63	122.36	243.22	515.08	472.84	595.19
	Changes in Inventories of Finished Goods, Stock in trade and Work-in-Progress	-	-	-	-	43.53	43.28
	Employees benefit expenses	4.45	4.64	8.91	16.74	27.03	39.44
	Finance costs	2.28	1.13	4.02	4.77	9.72	12.36
	Depreciation and Amortisation	1.68	1.68	1.67	5.01	5.00	6.64
	Other Expenses	5.26	7.21	5.51	19.55	18.62	22.12
	Total Expenses	209.30	137.02	263.33	561.15	576.74	719.03
III	Profit Before Tax (I-II)	7.41	7.42	(1.12)	17.28	(8.12)	(1.25)
IV	Tax expenses						
	Current Tax	(1.16)	(1.16)	-	(2.70)	(0.56)	-
	Earlier year Tax	(0.04)	-	-	(0.04)	-	5.66
	Deferred Tax	(0.88)	(2.44)	(0.03)	(3.47)	(0.10)	(0.21)
V	Net Profit after tax (III-IV)	5.33	3.82	(1.15)	11.07	(8.78)	4.20
VI	Others Comprehensive Income (OCI)						
A	(i) Items that will not be reclassified to profit or loss	7.11	1.47	0.96	9.40	4.12	1.23
	(ii) Deferred tax relating to items that will not be reclassified to Profit of Loss	(1.85)	(0.39)	(0.25)	(2.45)	(1.07)	(0.32)
	(iii) Deferred tax for earlier year	-	-	-	0.32	-	1.33
B	(i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to Profit of Loss	-	-	-	-	-	-
	Total Other Comprehensive Income	5.26	1.08	0.71	7.27	3.05	2.24
VII	Total Comprehensive Income for the period (V + VI)	10.59	4.90	(0.44)	18.34	(5.73)	6.44
VIII	Paid-up Equity Share Capital (Face Value of Rs.10/- per Equity Share)	298.46	298.46	298.46	298.46	298.46	298.46
IX	Earning per share (EPS) of Rs.10/- each (Not annualised)						
	Basic (Rs.)	0.18	0.13	(0.03)	0.37	(0.29)	0.14
	Diluted (Rs.)	0.18	0.13	(0.03)	0.37	(0.29)	0.14

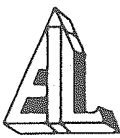
Note :

- The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) as specified in the Companies (Indian Accounting Standard) Rules, 2015 as amended in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 and SEBI circular dated July 05, 2016.
- The above standalone unaudited financial results were reviewed by Audit Committee in the meeting held on 08th Feb, 2024 and were approved by the Board of Directors at their meeting held on 08th Feb, 2024. The statutory auditor has carried out limited review of the above results in terms of Regulation 33 of SEBI (Listing obligations and discloser requirements)
- The Company caters mainly to the needs of Indian market, there are no reportable geographical segments.
- EPS is not annualised for the quarter ended 31st December 2023, 30th September 2023 and 31st December 2022.
- Figures for the corresponding previous period have been regrouped/rearranged, wherever necessary, to conform to the current period.
- Investors can view the unaudited financial results for the company for quarterly and nine months ended 31st December, 2023 on the company's website- www.eilgroup.co.in or on the website of the BSE - www.bseindia.com

For and on behalf of the Board of Directors
For Enterprise International Limited

Gopal Das Sarda
(Chairman)
DIN : 00565666

Place : Kolkata
Date : 08.02.2024



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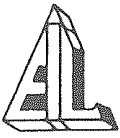
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Particulars	31-12-2023	31-03-2023
I. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment	9.24	14.45
(b) Capital work-in-progress	-	-
(c) Investment Property	70.96	72.02
(d) Goodwill	-	-
(e) Financial Assets	-	-
(f) Investments	97.88	19.43
(g) Deferred tax assets (net)	-	-
(h) Non-Current Assets	468.00	479.00
(i) Income Tax Assets (Net)	2.49	9.01
(j) Other non-current assets	5.42	2.88
Total non-current assets	653.99	596.79
(2) Current Assets		
(a) Inventories	5.42	5.42
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade receivables	141.12	74.63
(iii) Cash and cash equivalents	11.47	72.96
(iv) Loans and advances	257.82	308.06
(c) Other current assets	31.93	0.97
Total current assets	447.76	462.04
TOTAL ASSETS	1,101.75	1,058.83
II. EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity share capital	299.42	299.42
(b) Other equity	765.47	747.13
Total equity	1,064.89	1,046.55
(2) Non-current liabilities		
Deferred Tax	12.59	6.99
Total Non-current Liabilities	12.59	6.99
(3) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	16.52	-
(ii) Trade Payable	3.31	-
(b) Other current liabilities	4.44	2.66
(c) Short-term provisions	-	2.63
(d) Liabilities for current tax (net)	-	-
Total Current Liabilities	24.27	5.29
TOTAL EQUITY AND LIABILITIES	1,101.75	1,058.83

For Enterprise International Limited


Gopal Das Sarda
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Reconciliation of Statement of Profit and Loss as previously reported under IGAAP to Ind-AS for the year ended 31st December, 2022 are presented as under:

Particulars	(Rs. In Lacs)
	Standalone Year ended 31-12-2022
1 Net Profit/(Loss) as previous GAAP	(8.78)
2 Other Comprehensive Income	
i) Items that will not be reclassified to Profit/(Loss)	4.12
ii) Income Tax relating to items that will not be reclassified to Profit/(Loss)	(1.07)
3 Net Others Comprehensive Income	3.05
4 Total Comprehensive Income under IND AS (1 + 3)	(5.73)

Date : 08/02/2024
Place : Kolkata

For Enterprise International Limited

Gopal Das Sarda
(Chairman)
DIN : 00565666



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Cash Flow Statement for the quarter ended December 31, 2023

(Amount in Rupees)

	<u>For the year ended</u> <u>31st December, 2023</u>	<u>For the year ended</u> <u>31st March, 2023</u>
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit/(Loss) before tax as per Statement of Profit and Loss	17,28,122	(1,24,933)
Profit from Other Comprehensive Income	9,40,037	1,22,651
Adjusted for:		
Depreciation Expenses	5,00,591	6,64,421
Profit on Sale of Fixed Assets	(4,13,054)	-
Finance Cost	4,76,962	12,35,541
Interest Income	(35,11,781)	(56,23,188)
	<u>(29,47,282)</u>	<u>(37,23,226)</u>
Operating Profit before Working Capital Changes	(2,79,123)	(37,25,508)
<u>Movements in Working Capital</u>		
Increase/(Decrease) in Trade Payables	3,31,526	(29,17,425)
Increase/(Decrease) in Short-Term Provisions	(2,63,312)	(2,28,922)
Increase/(Decrease) in Other Current Liabilities	1,78,166	(56,497)
Decrease/(Increase) in Trade Receivables	(66,48,629)	67,67,418
Decrease/(Increase) in Inventories	-	43,28,213
Decrease/(Increase) in Financial Assets	50,24,292	36,21,971
Decrease/(Increase) in Other Current Assets	(30,96,838)	(14,957)
Cash Generated from Operations	<u>(47,53,918)</u>	<u>77,74,293</u>
Direct Taxes Paid (Net of Tax Deducted at Source)	<u>(2,73,645)</u>	<u>5,66,384</u>
Net Cash (used in) Operating Activities	<u>(50,27,563)</u>	<u>83,40,677</u>
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase of Fixed Assets	-	-
Sale of Fixed Assets	5,39,622	-
Decrease/(Increase) in Non-Current Investments	(78,44,671)	66,29,278
Decrease/(Increase) in Other Non-Current Assets	(2,55,110)	48,890
Decrease/(Increase) in Non-Current Financial Assets	11,00,000	(42,81,124)
Decrease/(Increase) in Income Tax Assets	6,52,177	(3,70,062)
Net Cash (used in) Investing Activities	<u>(58,07,982)</u>	<u>20,26,982</u>
C. CASH FLOW FROM FINANCING ACTIVITIES:		
Proceeds from Long Term Borrowings	-	-
Proceeds from Short Term Borrowings	16,51,782	(83,56,275)
Proceeds from Other Non-Current Liabilities	-	-
Finance Cost	(4,76,962)	(12,35,541)
Interest income	35,11,781	56,23,188
Net Cash from Financing Activities	<u>46,86,601</u>	<u>(39,68,628)</u>
Net Increase in Cash and Cash Equivalents (A+B+C)	<u>(61,48,944)</u>	<u>63,99,031</u>
Cash and Cash Equivalents at the Beginning of the Year	<u>72,95,805</u>	<u>8,96,774</u>
Cash and Cash Equivalents at the End of the Year	<u>11,46,861</u>	<u>72,95,805</u>

For Enterprise International Limited

Gopal Das Sarda
(Chairman)

DIN : 00565666



R. C. Jhaver & Co.
Chartered Accountants

LIMITED REVIEW REPORT

TO THE BOARD OF DIRECTORS OF ENTERPRISE INTERNATIONAL LIMITED

1. We have reviewed the accompanying statement of Standalone Un-Audited Financial Results of **ENTERPRISE INTERNATIONAL LIMITED** ("the Company"), for the Quarter and Nine Months ended **December 31, 2023**. This Statement is the responsibility of the Company's Management and has been approved by the Board of directors. Our responsibility is to issue a report on these Financial Statement based on our review.
2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 statement are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.
3. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of Un-Audited Financial Results prepared in accordance with applicable Accounting Standards and other recognised 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 **R.C. JHAWER & CO.,**
Chartered Accountants
(Firm's Registration No: 310068E)

R.C Jhaver
Proprietor
(Membership No. 017704)
(UDIN : 24017704BKEKQG5119)



Place: **Kolkata**
Date: **08.02.2024**