



# 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 :

28.05.2026

The Secretary,  
BSE Ltd  
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 28<sup>th</sup> May, 2026, approved the Audited Financial Results for the quarter and year ended 31<sup>st</sup> March 2026.

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following, duly approved by the Board:

1. Audited Financial Results for the quarter and year ended 31<sup>st</sup> March 2026
2. Statement of Assets and Liabilities
3. Reconciliation of Statement of Profit and Loss
4. Cash Flow Statement
5. Auditor's Report on the Financial Results

Further, pursuant to SEBI Circular CIR/CFD/CMD/56/2016 dated May 27, 2016 we hereby confirm and declare that the auditor's report on Financial Results for the Quarter and year ended 31<sup>st</sup> March, 2026 is with unmodified opinion.

The meeting of the Board of Directors commenced at 03:00 PM and concluded at 03:50 PM

Kindly take the same on record.

Yours faithfully,

**For Enterprise International Ltd**

**NEETU**

**KHANDELWAL**

Digitally signed by NEETU

KHANDELWAL

Date: 2026.05.28 15:54:52  
+05'30'

**NEETU KHANDELWAL**

**Company Secretary & Compliance officer**

**(M.No. : A56079)**

Encl : As above /-



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

28-05-2026

| PART I      |   | Statement of Audited Financial Results for the quarter and year ended 31st March, 2026 |                |               |                |                |
|-------------|---|--|----------------|---------------|----------------|----------------|
| Particulars |   | Quarter ended  |                |               | Year ended     | Year ended     |
|             |   | 31-03-2026   | 31-12-2025     | 31-03-2025    | 31-03-2026     | 31-03-2025     |
|             |   | (Unaudited)  | (Unaudited)    | (Unaudited)   | (Audited)      | (Audited)      |
| I           | <b>Income</b>   |  |                |               |                |                |
|             | Revenue from Operations (Gross)   | -  | 177.86         | 67.86         | 410.61         | 650.38         |
|             | Other Income  | 16.74  | 19.23          | 19.11         | 78.97          | 104.61         |
|             | <b>Total Income</b>   | <b>16.74</b>   | <b>197.09</b>  | <b>86.97</b>  | <b>489.58</b>  | <b>754.99</b>  |
| II          | <b>Expenses</b>   |  |                |               |                |                |
|             | Purchases of Stock-in-Trade   | 0.04   | 192.34         | 143.27        | 370.36         | 704.19         |
|             | Changes in Inventories of Finished Goods, Stock in trade and Work-in-Progress       | 0.17   | 0.11           | (65.71)       | 68.21          | (61.54)        |
|             | Employees benefit expenses  | 6.71   | 4.27           | 6.36          | 19.76          | 20.06          |
|             | Finance costs   | -  | -              | -             | -              | 7.90           |
|             | Depreciation and Amortisation   | 0.74   | 0.77           | 2.04          | 3.27           | 8.28           |
|             | Other Expenses  | 6.87   | 10.39          | 6.15          | 30.53          | 31.56          |
|             | <b>Total Expenses</b>   | <b>14.53</b>   | <b>207.88</b>  | <b>92.11</b>  | <b>492.13</b>  | <b>710.45</b>  |
| III         | <b>Profit Before Tax (I-II)</b>   | <b>2.21</b>  | <b>(10.79)</b> | <b>(5.14)</b> | <b>(2.55)</b>  | <b>44.54</b>   |
| IV          | <b>Tax expenses</b>   |  |                |               |                |                |
|             | Current Tax   | -  | 0.94           | 0.80          | -              | (6.95)         |
|             | Deferred Tax  | 1.44   | (0.12)         | 0.16          | 1.11           | 12.90          |
|             | Earlier year Tax  | -  | -              | -             | -              | -              |
| V           | <b>Net Profit after tax (III-IV)</b>  | <b>3.65</b>  | <b>(9.97)</b>  | <b>(4.18)</b> | <b>(1.44)</b>  | <b>50.49</b>   |
| VI          | <b>Others Comprehensive Income (OCI)</b>  |  |                |               |                |                |
| A           | (i) Items that will not be reclassified to profit or loss                           | (8.97)   | 1.71           | 0.76          | (117.24)       | (85.49)        |
|             | (ii) Deferred tax relating to items that will not be reclassified to Profit of Loss | 2.33   | (0.45)         | (0.19)        | 30.48          | 22.23          |
|             | (iii) Deferred tax for earlier year   | -  | -              | -             | -              | -              |
| 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   | -  | -              | -             | -              | -              |
|             | <b>Total Other Comprehensive Income</b>   | <b>(6.64)</b>  | <b>1.26</b>    | <b>0.57</b>   | <b>(86.76)</b> | <b>(63.26)</b> |
| VII         | <b>Total Comprehensive Income for the period (V + VI)</b>                           | <b>(2.99)</b>  | <b>(8.71)</b>  | <b>(3.61)</b> | <b>(88.20)</b> | <b>(12.77)</b> |
| VIII        | <b>Paid-up Equity Share Capital (Face Value of Rs.10/- per Equity Share)</b>        | <b>298.46</b>  | <b>298.46</b>  | <b>298.46</b> | <b>298.46</b>  | <b>298.46</b>  |
| IX          | <b>Earning per share (EPS) of Rs.10/- each (Not annualised)</b>                     |  |                |               |                |                |
|             | Basic (Rs.)   | 0.12   | (0.33)         | (0.14)        | (0.05)         | 1.69           |
|             | Diluted (Rs.)   | 0.12   | (0.33)         | (0.14)        | (0.05)         | 1.69           |

Note :

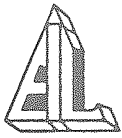
- The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) as specified in the Companies (Indian Accounting Standard) Rules, 2015 as amended in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 and SEBI circular dated July 05, 2016.
- The above standalone audited financial results were reviewed by Audit Committee in the meeting held on 28th May, 2026 and were approved by the Board of Directors at their meeting held on 28th May, 2026. 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 March 2026, 31st December 2025 and 31st March 2025.
- Figures for the corresponding previous period have been regrouped/rearranged, wherever necessary, to conform to the current period.
- Investors can view the audited financial results for the company for quarter and year ended 31st March, 2026 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  
 (Whole time Director)  
 DIN : 00565666

Place : Kolkata  
 Date : 28.05.2026

Branch : Aahana Commerce Compound, Near Bangihati Serampore Crossing, Delhi Road, Simla, Hooghly - 712 203, W.B.



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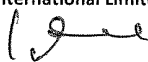
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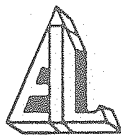
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| Particulars                           | 31-03-2026      | 31-03-2025      |
|---------------------------------------|-----------------|-----------------|
| <b>I. ASSETS</b>                      |                 |                 |
| <b>(1) Non-Current Assets</b>         |                 |                 |
| (a) Property, Plant and Equipment     | 12.85           | 14.72           |
| (b) Capital work-in-progress          | -               | -               |
| (c) Investment Property               | 67.78           | 69.19           |
| (d) Goodwill                          | -               | -               |
| (e) Financial Assets                  | -               | -               |
| (f) Investments                       | 315.76          | 435.06          |
| (g) Deferred Tax Assets (net)         | -               | -               |
| (h) Non-Current Assets                | 192.25          | 445.00          |
| (i) Other Non-Current Assets          | 171.11          | 171.60          |
| <b>Total Non-Current Assets</b>       | <b>759.75</b>   | <b>1,135.57</b> |
| <b>(2) Current Assets</b>             |                 |                 |
| (a) Inventories                       | 1.55            | 69.76           |
| (b) Financial Assets                  |                 |                 |
| (i) Investments                       | -               | -               |
| (ii) Trade receivables                | 102.86          | 66.97           |
| (iii) Cash and cash equivalents       | 450.67          | 203.28          |
| (iv) Current Tax Assets (Net)         | 16.82           | 10.88           |
| (v) Loans and advances                | 27.90           | 13.00           |
| (c) Other current assets              | 0.58            | 0.58            |
| <b>Total current assets</b>           | <b>600.38</b>   | <b>364.47</b>   |
| <b>TOTAL ASSETS</b>                   | <b>1,360.13</b> | <b>1,500.04</b> |
| <b>II. EQUITY AND LIABILITIES</b>     |                 |                 |
| <b>(1) Equity</b>                     |                 |                 |
| (a) Equity share capital              | 299.42          | 299.42          |
| (b) Other equity                      | 976.39          | 1,064.59        |
| <b>Total equity</b>                   | <b>1,275.81</b> | <b>1,364.01</b> |
| <b>(2) Non-current liabilities</b>    |                 |                 |
| Deferred Tax                          | 54.24           | 85.83           |
| <b>Total Non-current Liabilities</b>  | <b>54.24</b>    | <b>85.83</b>    |
| <b>(3) Current liabilities</b>        |                 |                 |
| (a) Financial liabilities             |                 |                 |
| (i) Borrowings                        | -               | -               |
| (ii) Trade Payable                    | 25.30           | 43.88           |
| (b) Other current liabilities         | 2.49            | 4.15            |
| (c) Short-term provisions             | 2.29            | 2.17            |
| (d) Liabilities for current tax (net) | -               | -               |
| <b>Total Current Liabilities</b>      | <b>30.08</b>    | <b>50.20</b>    |
| <b>TOTAL EQUITY AND LIABILITIES</b>   | <b>1,360.13</b> | <b>1,500.04</b> |

Date : 28th May, 2026  
Place : Kolkata

For Enterprise International Limited

  
Gopal Das Sarda  
(Whole time Director)  
DIN : 00565666



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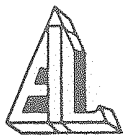
Reconciliation of Statement of Profit and Loss as previously reported under IGAAP to Ind-AS for the year ended 31st March, 2025 are presented as under:

| Particulars   | (Rs. In Lacs)                             |
|---|---|
|   | Standalone<br>Year<br>ended<br>31-03-2025 |
| 1 Net Profit/(Loss) as previous GAAP  | 50.49                                     |
| 2 Other Comprehensive Income  |   |
| i) Items that will not be reclassified to Profit/(Loss)                         | (85.49)                                   |
| ii) Income Tax relating to items that will not be reclassified to Profit/(Loss) | 22.23                                     |
| 3 Net Others Comprehensive Income   | (63.26)                                   |
| 4 Total Comprehensive Income under IND AS (1 + 3)                               | (12.77)                                   |

Date : 28th May, 2026  
Place : Kolkata

For ENTERPRISE INTERNATIONAL LTD

  
Gopal Das Sarda  
(Whole time Director)  
DIN : 00565666



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## Cash Flow Statement for the year ended March 31, 2026

|  | (Amount in Lacs)                                     |  |
|--|--|--|
|  | <u>For the year ended</u><br><u>31st March, 2026</u> | <u>For the year ended</u><br><u>31st March, 2025</u> |
| <b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>                   |  |  |
| Net Profit/(Loss) before tax as per Statement of Profit and Loss | (2.55)   | 44.54  |
| Adjusted for:  |  |  |
| Depreciation Expenses  | 3.28   | 8.28   |
| Finance Cost   | -  | 7.90   |
| Interest Income  | (60.31)  | (49.13)  |
| Profit on Redemption of Investments                              | (0.60)   | (28.84)  |
|  | <u>(57.63)</u>                                       | <u>(61.79)</u>                                       |
| <b>Operating Profit before Working Capital Changes</b>           | <b>(60.18)</b>                                       | <b>(17.25)</b>                                       |
| <b>Movements in Working Capital</b>                              |  |  |
| Increase/(Decrease) in Trade Payables                            | (18.58)  | 40.56  |
| Increase/(Decrease) in Short-Term Provisions                     | 0.12   | (0.28)   |
| Increase/(Decrease) in Other Current Liabilities                 | (1.66)   | 1.65   |
| Decrease/(Increase) in Trade Receivables                         | (35.88)  | (66.97)  |
| Decrease/(Increase) in Inventories                               | 68.21  | (61.54)  |
| Decrease/(Increase) in Financial Assets                          | (14.90)  | 174.98   |
| Decrease/(Increase) in Other Current Assets                      | -  | 0.18   |
| <b>Cash Generated from Operations</b>                            | <b>(62.87)</b>                                       | <b>71.33</b>   |
| Direct Taxes Paid (Net)  | (5.94)   | (12.34)  |
| <b>Net Cash (used in) Operating Activities</b>                   | <b>(68.81)</b>                                       | <b>58.99</b>   |
| <b>B. CASH FLOW FROM INVESTING ACTIVITIES:</b>                   |  |  |
| Purchase of Fixed Assets   | -  | -  |
| Sale of Fixed Assets   | -  | -  |
| Decrease/(Increase) in Other Non-Current Assets                  | 0.49   | 16.25  |
| Decrease/(Increase) in Non-Current Financial Assets              | 252.75   | (180.00)   |
| Purchase of Investments  | -  | (100.00)   |
| Sale of Investments  | 2.65   | 272.36   |
| <b>Net Cash (used in) Investing Activities</b>                   | <b>255.89</b>  | <b>8.61</b>  |
| <b>C. CASH FLOW FROM FINANCING ACTIVITIES:</b>                   |  |  |
| Proceeds from Long Term Borrowings                               | -  | -  |
| Proceeds from Short Term Borrowings                              | -  | -  |
| Proceeds from Other Non-Current Liabilities                      | -  | -  |
| Finance Cost   | -  | (7.90)   |
| Interest income  | 60.31  | 49.13  |
| <b>Net Cash from Financing Activities</b>                        | <b>60.31</b>   | <b>41.23</b>   |
| <b>Net Increase in Cash and Cash Equivalents (A+B+C)</b>         | <b>247.39</b>  | <b>108.83</b>  |
| <b>Cash and Cash Equivalents at the Begining of the Year</b>     | <b>203.28</b>  | <b>94.45</b>   |
| <b>Cash and Cash Equivalents at the End of the Year</b>          | <b>450.67</b>  | <b>203.28</b>  |

Note: Figures in brackets indicate outflow.

For ENTERPRISE INTERNATIONAL LTD.

Sd/- Gopal Das Sarda

(Whole time Director)

DIN : 00565666

Place : Kolkata

Date : 28th May, 2026



**Independent's Auditor's Report of Quarterly and Year ended Financial Results**

To,  
Board of Directors of  
M/s ENTERPRISE INTERNATIONAL LIMITED

**Opinion**

We have audited the accompanying financial results of M/s ENTERPRISE INTERNATIONAL LIMITED ("the Company") (CIN : L27104WB1989PLC047832) for the quarter and year ended 31<sup>st</sup> March 2026, and the year to date results for the period from 01<sup>st</sup> April, 2025 to 31<sup>st</sup> March, 2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial results:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable 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 31 March 2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ( SAs ) specified under section 143(10) of the Companies Act, 2013 ( the Act ). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Annual 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 on the annual financial results of the company.

**Management's and Board of Directors' Responsibilities for the Financial Results**

These quarterly as well as the year to date financial results have been prepared on the basis of the annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable

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

In preparing the financial results, the Management and the Board of Directors are 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.

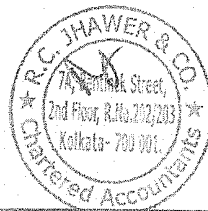
The Board of Directors is responsible for overseeing the Company's financial reporting process.

#### **Auditor's Responsibilities for the Audit of the Financial Results**

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are 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 these annual financial results.

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

- a. Identify and assess the risks of material misstatement of the financial results, 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.
- b. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the financial results made by the Management and Board of Directors.



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- d. Conclude on the appropriateness of the 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 appropriateness of this assumption. 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 financial results 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.
- e. Evaluate the overall presentation, structure and content of the annual financial results, including the disclosures, and whether the annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- f. Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.

Materiality is the magnitude of misstatements in the Financial Results that individually or in aggregate makes it probable that the economic decisions of a reasonably knowledgeable user of the 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 Financial Results.


We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

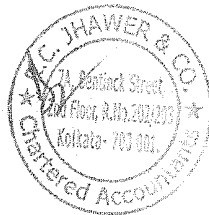
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### Other Matters

The financial results include the results for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For R C Jhaver & Co.  
Chartered Accountants  
Firm Registration No. 310068E

  
R C Jhaver  
Partner  
Membership Number: 017704  
Place: Kolkata  
Date: 28<sup>th</sup> May, 2026



(UDIN : 26017704EMNDDN3143)