

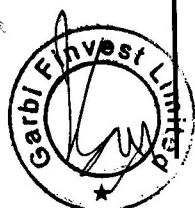
GARBI FINVEST LIMITED
CIN: L65100MH1982PLC295894

Regd. Offc: F-114, 1st Floor, Nahar and Seth Ind.Estate, Chakala Road, Near P and G Plaza, Andheri East, Mumbai-400099
Email: garbifinvest@gmail.com; website: www.gptl.in

Statement of Unaudited Financial Results for the quarter and half year ended 30th September, 2023

(Rs. In lacs)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year ended
		Sep 30, 2023(Unaudited)	June 30, 2023 (Unaudited)	Sep. 30, 2022 (Unaudited)	Sep 30, 2023 (Unaudited)	Sep. 30, 2022(Unaudited)	Mar 31, 2023 (Audited)
1	Revenue from Operations	93.87	43.85	82.01	137.72	137.93	582.04
	(a) Revenue from Operations	45.36	45.36	43.23	90.72	43.23	94.33
	(b) Other Income						
	Total income from operations (Net)	139.23	89.21	125.24	228.44	181.16	676.37
2	Expenses						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of Stock-in-trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-	-	-	-	-	-
	(d) Employee benefits expense	10.08	10.38	15.51	20.46	29.12	58.00
	(e) Depreciation and amortisation expenses	0.00	0.00	-	-	0.19	0.45
	(h) Finance Cost	-	-	-	-	-	-
	(l) Other expenses	3.97	7.01	5.70	10.98	13.60	27.14
	(j) Impairment loss on financial instruments	-	-	-	-	-	0.00
3	Total Expenses	14.05	17.39	21.21	31.44	42.91	85.59
4	Profit/ (Loss) before exceptional and Tax (1-3)	125.18	71.82	104.03	197.00	138.25	590.78
5	Exceptional Items		-	-	-	-	-
6	Profit/ (Loss) before Tax (4-5)	125.18	71.82	104.03	197.00	138.25	590.78
7	Tax expense						
	- Current Tax	2.14	6.84	15.81	8.98	15.81	57.02
	- Deferred Tax (Asset) / Liability	11.34	11.34	10.81	22.68	21.62	99.68
	- Tax pertaining to prior years	-	-	-	-	-	-
8	Profit (Loss) for the period from continuing operations (6-7)	111.70	53.64	77.41	165.34	100.82	434.08
9	Profit/(loss) from discontinued operations		-	-		-	-
10	Tax expenses of discontinued operations		-	-		-	-
11	Profit/(loss) from Discontinued operations (after tax) (9-10)		-	-		-	-
12	Profit/(loss) for the period (8+11)	111.70	53.64	77.41	165.34	100.82	434.08
13	Other Comprehensive Income						
	A. (i) Items that will not be reclassified to profit or loss	(154.36)	-	-	(154.36)	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B(i) Debt Instruments through Other Comprehensive Income	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
14	Total Comprehensive Income for the period comprising Profit/(Loss) and (Other comprehensive Income for the period) (12+13)	-42.66	53.64	77.41	10.98	100.82	434.08
15	Earning per share (of Rs. 10/- each) (for continuing operations)						
	- Basic	-0.36	0.46	0.66	(0.36)	0.66	3.70
	- Diluted	-0.36	0.46	0.66	(0.36)	0.66	3.70



16	Earning per share (of Rs. 10/- each) (for discontinued operations)						
	- Basic	-	-	-	-	-	-
	- Diluted	-	-	-	-	-	-
17	Earning per share (of Rs. 10/- each) (for discontinued and continuing operations)						
	- Basic	(0.36)	0.46	0.66	(0.36)	0.66	3.70
	- Diluted	(0.36)	0.46	0.66	(0.36)	0.66	3.70
18	Paid- up equity share capital (Face Value- Rs. 10/-)	1,173.07	1,173.07	1,173.07	1,173.07	1,173.07	1173.07
19	Reserve excluding revaluation Reserves as per Balance Sheet of previous accounting year						

Notes:

- 1 The above Results were approved by Audit Committee at its meeting held on 14/11/2023 and taken on record by Board of Directors at its meeting held on 14/11/2023. The above financial results were also reviewed by the Statutory Auditors.
- 2 The Company operates predominantly only in one sector i.e. Non-Banking Financial Activities, therefore there are no reportable segments as per Ind AS 108.
- 3 This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 4 Corresponding previous year/ period figures have been rearranged/ regrouped wherever necessary.

For and on behalf of Directors

Kripa Shankar Mahawar
Kripa Shankar Mahawar
Managing Director
(DIN: 01158668)



GARBI FINVEST LTD.

CIN: L65100MH1982PLC295894

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Statement of Asset and Liabilities as on September 30, 2023

Sl. No.	Particulars	(Rs. In Lakhs)	
		As at 30.09.2023(Unaudited)	As at 31.03.2023(Audited)
A	ASSETS		
1	Financial Asset		
	Cash and cash equivalents		
	Bank balances other than (iii) above	2.11	5.10
	Trade receivables		
	Loans	-	
	Investments	2,933.44	2,729.46
	Others financial assets	4,555.23	4,825.04
		2.81	
	Total Financial Assets	7,493.60	7,559.60
2	Non-Financial Asset		
	Current Assets (Net)		
	Deferred tax assets (net)		
	Property, Plant and Equipment		
	Other Intangible assets	0.33	0.33
	Intangible assets under development		
	Other non-financial assets		
	Total Non-Financial Assets	0.33	0.33
	TOTAL ASSETS	7,493.93	7,559.93
B	EQUITY & LIABILITY		
1	Equity		
	Equity Share Capital	1,173.07	1,173.07
	Other Equity	6,050.69	6,093.33
	Total Equity	7,223.76	7,266.40
2	Liabilities		
2.1	Financial Liabilities		
	Payables		
	Trade Payables		
	(i) total outstanding dues of micro and small enterprises		
	(ii) total outstanding dues of creditors other than micro and small enterprises		
	Debt Securities		
	Borrowings (Other than Debt Securities)		
	Other financial liabilities		
	Total Financial Liabilities		4.23
2.2	Non-Financial Liabilities		4.23
	Current Tax Liabilities (Net)		
	Deferred Tax Liabilities (Net)	25.91	72.88
	Provisions		
	Other non-financial liabilities	5.26	5.52
	Total Non-Financial Liabilities	239.00	210.72
	Total Liabilities	270.17	289.12
	TOTAL EQUITY & LIABILITY	7,493.93	7,559.75



TEST LIMITED (Formerly known as GOLDEN PROPERTIES & TRADERS LIMITED)

CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2023

(Rs in Lakhs)

PARTICULARS	PERIOD ENDED 30-09-2023		YEAR ENDED 31-03-2023	
	Amount(Rs.)	Amount(Rs.)	Amount(Rs.)	Amount(Rs.)
A. CASH FLOW FROM OPERATING ACTIVITIES				
Profit from continuing operations		197.00		434.00
Adjusted : Adjustments for Net Cash Flow				
Depreciation	-		0.45	
Preliminary Expenses written off	-			
Deferred Tax Provision	(53.62)	(53.62)		0.45
Less : Adjustments for Net Cash Flow		143.38		434.50
Interest received	-			
Dividend Income	-			
Provision for Taxation	31.66		57.02	
Dividend received	-			
Provision for Standard Asset	-			
Profit on sale of investments	-			
Net (gain)/Loss arising on Financial Assets measured at FMV through Profit & Loss	154.36	186.02	94.33	(37.30)
Operating Profit before Working Capital changes		(42.64)		397.20
Working Capital Changes				
Other Non- Current asset				
Other Non Financial Assets	(2.81)			
Trade Payables			77.09	
Other Financial Liabilities	(22.92)		274.87	
Current Tax Net of Payment				
Provisions				
Loans	(204.42)		(689.84)	
Trade Receivables				
Cash generated from Operations		(230.15)		(337.88)
Income Tax Paid		(272.80)		59.34
Extra-ordinary items				
Provision for Income tax of earlier year				
NET CASH FLOW FROM OPERATING ACTIVITIES		(272.80)		59.34
B. CASH FLOW FROM INVESTING ACTIVITIES				
Interest received				
Dividend received	-			
Sale of investments	-			
Purchase of investments	269.81			
Share Application Money refunded	-			
Purchase of Fixed Assets		269.81		0.45
NET CASH USED IN INVESTING ACTIVITIES		269.81		0.45
C. CASH FLOW FROM FINANCING ACTIVITIES				
Repayment of short term borrowings				(107.80)
Proceeds of share capital				
NET CASH USED IN FINANCING ACTIVITIES				
NET INCREASE IN CASH AND CASH EQUIVALENTS (A + B + C)		(2.99)		(48.90)
OPENING CASH & CASH EQUIVALENTS		5.10		54.00
CLOSING CASH & CASH EQUIVALENTS		2.11		5.10





SANJAY MURARKA & ASSOCIATES

Chartered Accountants

N-11/58 IInd Floor, Flat No. 2
Ashray Dham Apartm
Opp. Gate No.2, Hanuman Temp
Banaras Railway Station, Varanasi-221001
Tele : 0542- 2361104
e-mail : murarka27sanjay@gmail.
workcaatr@gmail.

Independent Auditors' Review Report on the review of Interim Financial Results

Review report to: GARBI FINVEST LIMITED (Formerly Golden Properties & Traders Ltd.)

We have reviewed the accompanying statement of unaudited financial results of GARBI FINVEST LIMITED for the quarter ended 30.09.2023 being submitted by the company pursuant to the requirement of the regulation 33 of the SEBI (Listing Obligations Disclosure requirement) Regulation 2015, as amended (Listing Regulations)

This statement 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 Indian Accounting Standard (Ind As) 34 "Interim Financial reporting prescribed under section 133 of the Companies Act 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with regulation 33 of the listing regulations. Our responsibility is to express a conclusion to these financial statements based on our review.

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 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 provides 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 Sanjay Murarka & Associates
Chartered Accountants
(FRN:010386C)

Sanjay Murarka

(CA Sanjay Murarka)
(Partner)
Membership No: 079678
UDIN:23079678BGVJBM4692
Place: Varanasi
Date: 14.11.2023

