

IFL ENTERPRISES LIMITED

CIN: L74110GJ2009PLC151201

Registered Office: Office No. 412, 4th floor Shilp Zaveri, Samruddhi Soc., Nr. Shyamal cross Road, Satellite, Ahmedabad, 380015

Tel: 7990080239; **e-mail id:** Iflenterprice3@gmail.com

Website: www.iflenterprises.com

To,

Date: 13th November, 2024

BSE Limited Department of Corporate Services, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400001	Scrip Code: 540377 Symbol: IFL ISIN: INE714U01024
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Subject: Outcome of the Board Meeting pursuant to Regulation 30 of SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of **IFL Enterprises Limited** at their Meeting held on Today, **Wednesday, 13th November, 2024** at the Registered Office of the Company situated at Office No. 412, 4th Floor Shilp Zaveri, Samruddhi Soc., NR. Shyamal Cross Road, Satellite, Polytechnic (Ahmedabad), Ahmedabad, Ahmadabad City, Gujarat, India, 380015, have approved the **Unaudited Financial Results (Standalone and Consolidated)** of the Company for the quarter and half year ended on **30th September, 2024**.

We enclose herewith a copy of the said financial results (Standalone and Consolidated) by the Statutory Auditors of the Company.

The meeting of the Board of Directors commenced at 06:30 P.M. and concluded at 07:20 P.M.

This is for your information and record.

Thanking you,
Yours Faithfully

For & on Behalf of
IFL ENTERPRISES LIMITED

Jitendra Vaishnav
Managing Director & CFO
DIN: 10414407

Encl: As above



PARIN PATWARI & Co.

CHARTERED ACCOUNTANT

Address: C-1, Panchratna Apartments, Mahalaxmi Cross Road,
Paldi, Ahmedabad - 380 007

Phone : +91 90336 45654 ; E-Mail: parin.patwari@gmail.com

Limited review report

Review report to:

The Board of Directors

IFL ENTERPRISES LIMITED

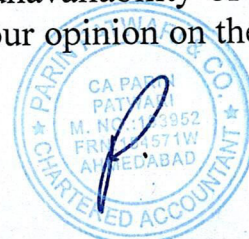
We have reviewed the accompanying statement of unaudited standalone financial results of IFL ENTERPRISES LIMITED (hereinafter referred to as the "Company") for the quarter ended 30th September, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/CMDI/80/2019 dated 19th July, 2019.

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 standalone financial statements based on our review.

We conducted our review of the Statement 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 misstatements. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Basis for disclaimer of opinion:

As informed by the Director and various points pertaining to various elements of the financial statements as mentioned below may require necessary adjustments / disclosures in financial statements and may have material and pervasive impact on the financial position of the Company for the quarter ended as at 30th September, 2024. The books of account of the company have been prepared on going concern basis. Accordingly, pending following adjustments and unavailability of sufficient and appropriate audit evidence, we are unable to express our opinion on the attached standalone financial statements of the Company.



1. During the time of audit, we have not been provided with satisfactory supporting documents for completeness of transactions related Sales, Purchase of the grown crops and the value of inventory, third party balance confirmation of trade receivables and payable alongwith related tax compliances thereof outstanding as on 30th September, 2024 in the standalone financial result. Therefore, I could not generate and obtain audit evidences for the same things.
2. During the time of audit, we have not been provided fixed assets register. Due to lack of documents and working, I could not generate evidences for genuineness of depreciation and deferred tax liabilities/assets.
3. I have raised request for balance confirmations and cross ledgers for closing balance of loans and advances which worth amount Rs. 6835.61 lacs, responses thereof are awaited till date.
4. we were not provided with sufficient and appropriate audit evidence from the tax portal. As a result, we were unable to verify the company's compliance with applicable tax regulations. This limitation has restricted our ability to perform necessary audit procedures to confirm the accuracy and completeness of the information related to tax liabilities, provisions, or receivables in the standalone financial statements.

Based on our review conducted as above, apart from the aforesaid observations, nothing has come to our attention, apart from the matters reported under Basis for Disclaimer of opinion that causes us to believe that the accompanying statement of unaudited standalone 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 read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated 19th July, 2019, including the manner in which it is to be disclosed, or that it contains any material misstatement.

We have not reviewed the accompanying standalone financial results and other financial information for the quarter ended 30th September, 2023 which has been presented solely based on the information compiled by the Management and has been approved by the Board of Directors.

FOR Parin Patwari & Co.
Chartered Accountants



Parin Patwari

(Parin Patwari)

Proprietor

Membership No : 193952

FRN No : 154571W

Place : Ahmedabad

Date : 13th November, 2024

UDIN : 24193952BKAONI9039

IFL ENTERPRISES LIMITED		
CIN: L74110DL2009PLC186958		
Registered Office: C-110 G/F Bhola Nath Nagar, Shahdara Delhi – 110032 India		
Corporate Office: A-607, Prahladnagar Trade Center Radio Mirchi Road, Vejalpur, Ahmedabad-380015		
Tel: 7990080239; e-mail id: iflenterprice3@gmail.com Website: www. iflenterprises.com		
UNAUDITED STANDALONE BALANCE SHEET AS AT 30TH SEPTEMBER, 2024		
(₹ IN LAKH)		
Particulars	As at 30-Sept-2024	As at 31-Mar-2024 (Audited)
(A) ASSETS		
Non Current Assets		
(a) Property, Plant and Equipment	22.11	25.50
(b) Right to Use Assets	14.07	14.32
(c) Investment Property		
(d) Goodwill		
(e) Other Intangible Assets		
(f) Intangible Assets Under Development		
(g) Biological Assets other than Bearer Plants		
(h) Financial Assets		
(i) Investments	603.00	603.00
(ii) Bank Balance other than Cash and Cash Equivalent	5.00	5.00
(iii) Loan		
(iv) Others	0.00	1.33
(j) Deferred Tax Assets (net)	2.04	5.92
(j) Other Non Current Assets		
Total Non Current Assets	646.22	655.07
Current Assets		
(a) Inventories	-	48.52
(b) Financial Assets		
(i) Investments		
(ii) Trade Receivables	412.64	489.07
(iii) Cash and Cash Equivalents	78.82	69.24
(iv) Bank Balances other than (iii) above	0.00	0.00
(v) Loans	6825.72	1475.94
(vi) Others Financial Assets	0.50	0.50
(c) Current Tax Assets (net)		
(d) Other Current Assets	144.95	75.99
(e) Other Intangible Assets		
(f) Intangible Assets Under Development		
Total Current Assets	7462.63	2159.26
Total Assets	8108.85	2814.33
(B) EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	7439.72	2501.36
(b) Other Equity	59.55	73.67
Total Equity	7499.27	2575.03
LIABILITIES		
NON CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	414.80	15.77
(ii) Lease Liabilities	10.14	10.14
(iii) Other Financial Liabilities		
(b) Provision		
(c) Deferred Tax Liabilities (net)		
(d) Non Current Liabilities		
Total Non Current Liabilities	424.94	25.91
CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	0.00	3.76
(ii) Trade Payables		
(a) Total Outstanding Due of MSME	84.58	88.42
(b) Total Outstanding Due other than MSME	52.37	56.18
(iii) Lease Liabilities	4.25	4.26
(iii) Other Financial Liabilities	6.18	17.84
(b) Other Current Liabilities	37.26	42.93
(c) Provisions		
(d) Current Tax Liabilities (net)		
Total Current Liabilities	184.64	213.39
Total Liabilities	8108.85	2814.33

For and Behalf of Board of directors

**Jitendra
Vaishnav**

Jitendra Vaishnav
Managing Director
DIN: 10414407

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Vaishnav
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Date : 13-11-2024

IFL ENTERPRISES LIMITED

CIN: L74110DL2009PLC186958

Registered Office: C-110 G/F Bhola Nath Nagar, Shahdara Delhi – 110032 India

Corporate Office: A-607, Prahladnagar Trade Center Radio Mirchi Road, Vejalpur, Ahmedabad-380015

Tel: 7990080239; e-mail id: Iflenterprice3@gmail.com Website: www. iflenterprises.com

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER / HALF YEAR ENDED 30TH SEPTEMBER, 2024

Particulars	(₹ IN LAKH)					
	Quarter Ended			Half Year Ended		Year Ended (Audited)
	30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
(1) Income						
(a) Revenue from Operations	287.34	1529.53	185.66	1816.87	420.65	824.14
(b) Other Income	(14.59)	32.49	34.5	17.90	78.02	131.75
Total Income	272.76	1562.02	220.16	1834.78	498.67	955.89
(2) Expenses						
(a) Cost of Material Consumed	-	-	-	-	-	-
(b) Purchase of Stock-in-trade	280.25	1466.29	153.42	1746.54	320.26	637.69
(c) Changes in Inventories of Finished Goods, Work-in-progress and Stock-in-trade	4.15	48.52	15.42	52.67	70.56	51.81
(d) Employee Benefit Expense	1.44	1.53	2.36	2.97	4.71	11.32
(e) Finance Cost	(0.05)	0.78	0.23	0.73	0.23	1.29
(f) Depreciation and Amortization Expense	0.98	3.16	1.59	4.14	2.08	8.04
(g) Other Expenses	25.68	16.17	5.16	41.85	11.87	105.07
Total Expenses	312.45	1536.45	178.18	1848.90	409.71	815.22
Profit / (Loss) Before Tax	(39.69)	25.57	41.98	(14.12)	88.96	140.67
(3) Tax Expenses						
(a) Current Tax	(6.68)	6.68	10.92	-	23.13	44.83
(b) Deferred Tax	(7.40)	7.4	-	-	0.22	(4.17)
	(14.08)	14.08	10.92	-	23.35	40.66
Profit After Tax	(25.61)	11.49	31.06	(14.12)	65.61	100.01
(4) Other Comprehensive Income						
(a) Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
(b) Income tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
(c) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
(d) Income tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-	-
Total Other Comprehensive Income / (Loss) (Net of Tax)	-	-	-	-	-	-
Total Comprehensive Income for the Period	(25.61)	11.49	31.06	(14.12)	65.61	100.01
(5) Earnings per equity share (Face Value of ₹ 10/-) (Not Annualised for the quarter/half year ended)						
I. Basic (In ₹)	(0.00)	0.00	0.01	(0.00)	0.03	0.04
II. Diluted (In ₹)	(0.00)	0.00	0.01	(0.00)	0.03	0.04
(6) Paid up Equity Share Capital (Equity Shares of face value of ₹ 10/- each)	7439.72	2501.36	2274.04	7439.72	2274.04	2501.36

For and Behalf of Board of directors

Jitendra

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Jitendra Vaishnav

Date: 2024.11.13

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Jitendra Vaishnav

Managing Director

DIN: 10414407

Date : 13-11-2024

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2024

(Rupees in Lacs)

	Year ended September, 30 2024	Year ended March 31, 2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before Tax	(14.12)	140.67
<i>Add/(Less) : Adjustments for non cash items</i>		
Depreciation	4.14	8.04
Provision for tax	0.00	0.00
Written off Capital Work-in-progress		
<i>Add/(Less) : Other adjustments</i>		
(Profit)/Loss on Sale of Tangible/Intangible assets	0.00	0.00
Interest Income	(17.90)	(106.75)
Interest and Other Borrowing Cost Paid	0.73	1.29
Re-measurement gains/loss on defined benefits plan	0.00	0.00
Operating Profit before Working Capital Changes	(27.16)	43.25
<i>Add/(Less) : Adjustments for working capital changes</i>		
Changes in Current Assets		
Decrease / (Increase) in Inventory	48.52	51.8
Decrease / (Increase) in Trade Receivables	76.43	(95.56)
Decrease / (Increase) in Other bank balances	0.00	0.00
Decrease / (Increase) in loans and other financial assets	(5349.78)	0.00
Decrease / (Increase) in Current tax assets	0.00	0.00
Decrease / (Increase) in Other current assets	(68.96)	(72.53)
Decrease / (Increase) in Non current Financial Assets	1.33	(6.33)
Decrease / (Increase) in Other Financial Assets	3.88	(0.21)
Changes in Current Liabilities		
(Decrease) / Increase in Trade Payables	(7.65)	110.82
(Decrease) / Increase in Other Current Liabilities	(5.67)	(190.48)
(Decrease) / Increase in Other Current Financial Liabilities	(11.66)	9.95
(Decrease) / Increase in Provisions	0.00	0.00
Cash generated from operations :	(5340.72)	(149.29)
Direct Tax Paid	0.00	(32.52)
Net cash generated from operations :	(5340.72)	(181.81)
B NET CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant & equipment/intangible assets	(0.50)	(26.67)
Sale of property, plant & equipment	0.00	0.00
Loan Advanced	0.00	208.00
Interest on Loan Advanced	17.90	61.17
Net cash used in investing activities :	17.41	242.50
C CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of shares	4938.36	0.00
Changes in current borrowings	(3.76)	3.76
Changes in non current borrowings	399.03	15.77
Capital Expenses	0.00	0.00
Interest and Other Borrowing Cost Paid	(0.73)	(1.17)
Dividend paid including Corporate dividend tax	0.00	(22.74)
Lease Liability	(0.01)	(0.56)
Net cash generated from financing activities :	5332.89	(4.94)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	9.58	55.75
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	69.24	13.49
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	78.82	69.24

Notes:

1. The cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS 7) statement of cash flows.

2. Purchase of property, plant & equipment / intangible assets include movement of capital work-in-progress during the year.

3. Cash and cash equivalents comprises :	As at 30.09.2024	As at 31.03.24
Balances in current account with banks		54.91
Cash on hand		14.33
Cash and cash equivalents in Cash Flow Statement	0.00	69.24

4. Ind AS 7 cash flow requires the entities to provide disclosures that enable users of financial statements to evaluate changes in liability arising from financing activities, including both changes arising from cash flows and non cash changes, suggesting inclusion of a reconciliation between the opening and closing balances in the balance sheet for liabilities arising from financing activities, to meet disclosure requirement.

Particulars	As at 31.03.24	Cash flows/non cash changes	As at 30.09.2024
Borrowings - Non Current		0.00	
Borrowings - Current		0.00	

For and Behalf of Board of directors

**Jitendra
Vaishnav**
Jitendra Vaishnav
Managing Director
DIN: 10414407

Digitally signed by
Jitendra Vaishnav
Date: 2024.11.13
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Date : 13-11-2024



PARIN PATWARI & Co.

CHARTERED ACCOUNTANT

Address: C-1, Panchratna Apartments, Mahalaxmi Cross Road,
Paldi, Ahmedabad - 380 007

Phone : +91 90336 45654 ; E-Mail: parin.patwari@gmail.com

Limited review report

Review report to:

The Board of Directors

IFL ENTERPRISES LIMITED

We have reviewed the accompanying statement of unaudited Consolidated financial results of IFL ENTERPRISES LIMITED (hereinafter referred to as the "Company") for the quarter ended 30th September, 2024 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated 19th July, 2019.

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 Consolidated financial statements based on our review.

We conducted our review of the Statement 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 misstatements. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Basis for disclaimer of opinion:

As informed by the Director and various points pertaining to various elements of the financial statements as mentioned below may require necessary adjustments / disclosures in financial statements and may have material and pervasive impact on the financial position of the Company for the quarter ended as at 30th September, 2024. The books of account of the company have been prepared on going concern basis. Accordingly, pending following adjustments and unavailability of sufficient and appropriate audit evidence, we are unable to express our opinion on the attached Consolidated financial statements of the Company.



1. During the time of audit, we have not been provided with satisfactory supporting documents for completeness of transactions related Sales, Purchase of the grown crops and the value of inventory, third party balance confirmation of trade receivables and payable alongwith related tax compliances thereof outstanding as on 30th September, 2024 in the Consolidated financial result. Therefore, I could not generate and obtain audit evidences for the same things.
2. During the time of audit, we have not been provided fixed assets register. Due to lack of documents and working, I could not generate evidences for genuineness of depreciation and deferred tax liabilities/assets.
3. I have raised request for balance confirmations and cross ledgers for closing balance of loans and advances which worth amount Rs. 6835.61 lacs, responses thereof are awaited till date.
4. we were not provided with sufficient and appropriate audit evidence from the tax portal. As a result, we were unable to verify the company's compliance with applicable tax regulations. This limitation has restricted our ability to perform necessary audit procedures to confirm the accuracy and completeness of the information related to tax liabilities, provisions, or receivables in the Consolidated financial statements.

Based on our review conducted as above, apart from the aforesaid observations, nothing has come to our attention, apart from the matters reported under Basis for Disclaimer of opinion that causes us to believe that the accompanying statement of unaudited Consolidated 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 read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated 19th July, 2019, including the manner in which it is to be disclosed, or that it contains any material misstatement.

We have not reviewed the accompanying Consolidated financial results and other financial information for the quarter ended 30th September, 2023 which has been presented solely based on the information compiled by the Management and has been approved by the Board of Directors.

FOR Parin Patwari & Co.
Chartered Accountants



(Parin Patwari)

Proprietor

Membership No : 193952

FRN No : 154571W

Place : Ahmedabad

Date : 13th November, 2024

UDIN : 24193952 8KAONJ 8148

IFL ENTERPRISES LIMITED		
CIN: L74110DL2009PLC186958		
Registered Office: C-110 G/F Bhola Nath Nagar, Shahdara Delhi – 110032 India		
Corporate Office: A-607, Prahlanagar Trade Center Radio Mirchi Road,		
Tel: 7990080239; e-mail id: Iflenterprice3@gmail.com Website: www. iflenterprises.com		
UNAUDITED CONSOLIDATED BALANCE SHEET AS AT 30TH SEPTEMBER, 2024		
(₹ IN LAKH)		
Particulars	As at 30-Sept-2024	As at 31-Mar-2024 (Audited)
(A) ASSETS		
Non Current Assets		
(a) Property, Plant and Equipment	119.51	141.28
(b) Right to Use Assets	14.07	14.32
(c) Investment Property		
(d) Goodwill		
(e) Other Intangible Assets		
(f) Intangible Assets Under Development		
(g) Biological Assets other than Bearer Plants		
(h) Financial Assets		
(i) Investments		
(ii) Bank Balance other than Cash and Cash Equivalent	5.00	5.00
(iii) Loan		
(iv) Others		1.33
(i) Deferred Tax Assets (net)	3.65	7.54
(j) Other Non Current Assets		
Total Non Current Assets	142.23	169.47
Current Assets		
(a) Inventories		48.52
(b) Financial Assets		
(i) Investments	21.45	21.45
(ii) Trade Receivables	444.85	521.28
(iii) Cash and Cash Equivalents	80.04	80.82
(iv) Bank Balances other than (iii) above		
(v) Loans	13451.02	1735.93
(vi) Others Financial Assets	0.50	74.54
(c) Current Tax Assets (net)		
(d) Other Current Assets	152.38	238.09
(e) Other Intangible Assets		
(f) Intangible Assets Under Development		
Total Current Assets	14150.23	2720.63
Total Assets	14292.47	2890.10
(B) EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	7439.72	2501.36
(b) Other Equity	22.02	61.27
Total Equity	7461.74	2562.63
LIABILITIES		
NON CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	8.74	15.77
(ii) Lease Liabilities	10.14	10.14
(iii) Other Financial Liabilities		
(b) Provision		
(c) Deferred Tax Liabilities (net)		
(d) Non Current Liabilities		
Total Non Current Liabilities	18.88	25.91
CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	414.80	3.76
(ii) Trade Payables		
(a) Total Outstanding Due of MSME	84.58	88.42
(b) Total Outstanding Due other than MSME	105.00	109.41
(iii) Lease Liabilities	4.26	4.26
(iii) Other Financial Liabilities	6.28	49.64
(b) Other Current Liabilities	6192.60	46.07
(c) Provisions	4.33	0.00
(d) Current Tax Liabilities (net)		
Total Current Liabilities	6811.85	301.56
Total Liabilities	14292.47	2890.10

For and Behalf of Board of directors

**Jitendra
Vaishnav**

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Jitendra Vaishnav
Date: 2024.11.13
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Jitendra Vaishnav
Managing Director
DIN: 10414407

Date : 13-11-2024

IFL ENTERPRISES LIMITED
CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED SEPTEMBER 30 2024

(Rupees in Lacs)

	Year ended September, 30 2024	Year ended March 31,2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before Tax	(39.25)	127.07
<i>Add/(Less) : Adjustments for non cash items</i>		
Depreciation	22.52	24.34
Provision for tax	0.00	0.00
Written off Capital Work-in-progress		
<i>Add/(Less) : Other adjustments</i>		
(Profit)/Loss on Sale of Tangible/Intangible assets	0.00	0.00
Interest Income	(17.90)	(142.66)
Interest and Other Borrowing Cost Paid	0.73	1.29
Re-measurement gains/loss on defined benefits plan	0.00	0.00
Operating Profit before Working Capital Changes	(33.90)	10.04
<i>Add/(Less) : Adjustments for working capital changes</i>		
Changes in Current Assets		
Decrease / (Increase) in Inventory	48.52	51.81
Decrease / (Increase) in Trade Receivables	76.43	(95.51)
Decrease / (Increase) in Other bank balances		
Decrease / (Increase) in loans and other financial assets	(11715.09)	0.00
Decrease / (Increase) in Current tax assets		
Decrease / (Increase) in Other current assets	85.71	(50.75)
Decrease / (Increase) in Non current Financial Assets	5.22	(6.31)
Decrease / (Increase) in Other Financial Assets	74.04	(0.26)
Changes in Current Liabilities		
(Decrease) / Increase in Trade Payables	(8.25)	139.02
(Decrease) / Increase in Other Current Liabilities	6146.53	(246.97)
(Decrease) / Increase in Other Current Financial Liabilities	(43.36)	39.89
(Decrease) / Increase in Provisions	4.33	0.00
Cash generated from operations :	(5359.82)	(159.04)
Direct Tax Paid	0.00	(35.52)
Net cash generated from operations :	(5359.82)	(194.56)
B. NET CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant & equipment/intangible assets	(0.50)	(155.90)
Sale of property, plant & equipment	0.00	0.00
Purchase of Investments	0.00	(18.02)
Loan Advanced	0.00	378.00
Interest on Loan Advanced	17.90	61.18
Net cash used in investing activities :	17.41	265.26
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of shares	4938.36	
Changes in current borrowings	411.04	3.76
Changes in non current borrowings	(7.03)	15.77
Capital Expenses	0.00	
Interest and Other Borrowing Cost Paid	(0.73)	(1.19)
Dividend paid including Corporate dividend tax	0.00	(22.74)
Lease Liability	(0.00)	(0.56)
Net cash generated from financing activities :	5341.63	(4.96)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(0.78)	65.74
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	80.82	15.08
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	80.04	80.82

Notes:

1. The cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS 7) statement of cash flows.

2. Purchase of property, plant & equipment / intangible assets include movement of capital work-in-progress during the year.

3. Cash and cash equivalents comprises :	As at 30.09.2024	As at 31.03.24
Balances in current account with banks	36.61	54.91
Cash on hand	43.44	14.33
Cash and cash equivalents in Cash Flow Statement	80.04	69.24

4. Ind AS 7 cash flow requires the entities to provide disclosures that enable users of financial statements to evaluate changes in liability arising from financing activities, including both changes arising from cash flows and non cash changes, suggesting inclusion of a reconciliation between the opening and closing balances in the balance sheet for liabilities arising from financing activities, to meet disclosure requirement.

Particulars	As at 31.03.24	Cash flows/non cash changes	As at 30.09.2024
Borrowings - Non Current	15.77	-7.03	8.74
Borrowings - Current	3.76	411.04	414.80

IFL ENTERPRISES LIMITED
CIN: L74110DL2009PLC186958

Registered Office: C-110 G/F Bhola Nath Nagar, Shahdara Delhi – 110032 India
Corporate Office: A-607, Prahladnagar Trade Center Radio Mirchi Road, Vejalpur, Ahmedabad-380015
Tel: 7990080239; e-mail id: Iflenterprice3@gmail.com Website: www. iflenterprises.com

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER / HALF YEAR ENDED 30TH SEPTEMBER, 2024

Particulars	Quarter Ended			Half Year Ended		Year Ended
						(Audited)
	30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
(₹ IN LAKH)						
(1) Income						
(a) Revenue from Operations	287.34	1529.53	185.66	1816.87	420.65	824.14
(b) Other Income	(14.59)	32.49	34.5	17.90	78.02	167.66
Total Income	272.75	1562.02	220.16	1834.77	498.67	991.8
(2) Expenses						
(a) Cost of Material Consumed						
(b) Purchase of Stock-in-trade	280.25	1466.29	153.42	1746.54	320.26	637.69
(c) Changes in Inventories of Finished Goods, Work-in-progress and Stock-in-trade	4.15	48.52	15.42	52.67	70.56	51.81
(d) Employee Benefit Expense	1.44	1.53	2.36	2.97	4.71	11.32
(e) Finance Cost	(0.05)	0.78	0.23	0.73	0.23	1.29
(f) Depreciation and Amortization Expense	15.89	6.63	1.75	22.52	2.5	24.34
(g) Other Expenses	27.61	20.98	5.5	48.59	12.21	138.28
Total Expenses	329.29	1,544.73	178.68	1,874.02	410.47	864.73
Profit / (Loss) Before Tax	(56.54)	17.29	41.48	(39.25)	88.20	127.07
(3) Tax Expenses						
(a) Current Tax	(6.68)	6.68	10.92	-	23.13	48.25
(b) Deferred Tax	(7.70)	7.7	0.03	-	0.25	(5.70)
	(14.38)	14.38	10.95	-	23.38	42.55
Profit After Tax	(42.16)	2.91	30.53	(39.25)	64.82	84.52
(4) Other Comprehensive Income						
(a) Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
(b) Income tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
(c) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
(d) Income tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-	-
Total Other Comprehensive Income / (Loss) (Net of Tax)	-	-	-	-	-	-
Total Comprehensive Income for the Period	(42.16)	2.91	30.53	(39.25)	64.82	84.52
(5) Earnings per equity share (Face Value of ₹ 10/-) (Not Annualised for the quarter/half year ended)						
I. Basic (In ₹)	(0.01)	0.00	0.01	(0.01)	0.03	0.03
II. Diluted (In ₹)	(0.01)	0.00	0.01	(0.01)	0.03	0.03
(6) Paid up Equity Share Capital (Equity Shares of face value of ₹ 1/- each)	7439.72	2501.36	2274.04	7439.72	2274.04	2501.36
(7) Other Equity excluding Revaluation Reserve						61.27

For and Behalf of Board of directors

**Jitendra
Vaishnav**

Digitally signed by Jitendra
Vaishnav
Date: 2024.11.13 19:02:34
+05'30'

Jitendra Vaishnav
Managing Director
DIN: 10414407

Date : 13-11-2024