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 Scrip Code: 540377 Symbol: IFL

Department of Corporate Services, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400001

ISIN: INE714U01024

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 bas been approved by the Board of Directors.

FOR Parin Patwari & Co. Chartered Accountants

CA PARIN PATWARI M. NO.:193952 FRN:154571W AHMEDABAD

(Parin Patwari)

Proprietor

Membership No: 193952

FRN No: 154571W

Place: Ahmedabad

Date: 13th November, 2024

UDIN:24193952BKAONI9039

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

 $Tel: 7990080239; e-mail\ id:\ If lenter price 3@gmail.com\ Website: www.\ if lenter prises.com$

UNAUDITED STANDALONE BALANCE SHEET AS AT 30TH SEPTEMBER, 2024

(₹ IN LAKH)

		(₹ 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	14.07	14.52
(d) Goodwill		
(e) Other Intangible Assets		
(f) Intangible Assets Under Development		
(g) Biological Assets othen 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
(i) Deferred Tax Assets (net)	2.04	5.92
(j) Other Non Current Assets		
Total Non Current Assets	646.22	655.07
Current Assets		40.53
(a) Inventories (b) Financial Assets	-	48.52
(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	7400 70	2524.25
(a) Equity Share Capital	7439.72	2501.36
(b) Other Equity Total Equity	59.55 7499.27	73.67 2575.03
LIABILITIES	7499.27	25/5.03
NON CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	414.80	15.77
(ii) Lease Liabilities	10.14	10.14
(iii) Other Finanacial 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 (net)	184.64	213.39
Total Current Liabilities	104.04	213.39
Total Liabilities	8108.85	2814.33
iotal Liabilities	0100.03	2014.33

For and Behalf of Board of directors

Jitendra

Digitally signed by Jitendra Valshnav Date: 2024.11.13 18:54:10 +05'30'

Vaishnav Jitendra Vaishnav Managing Director DIN: 10414407

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

(₹ IN LAKH)

Particulars	c	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) Depriciation 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 sreclassified 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	-	-	-	-	-	-
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

Digitally signed by

Jitendra Vaishnav

Vaishnav Date: 2024.11.13 18:55:09 +05'30'

Jitendra Vaishnav Managing Director DIN: 10414407

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2024

(Rupees in Lacs Year ended Year ended September, 30 202 March 31,2024

A.			
	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit/(Loss) before Tax	(14.12)	140.67
	Add/(Less) : Adjustments for non cash items		
	Depreciation	4.14	8.04
	Provision for tax	0.00	0.00
	Written off Capital Work-in-progress		
	Add/(Less) : Other adjustments		
	(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
	Add/(Less): Adjustments for working capital changes		
	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 Decrease / (Increase) in Other Financial Assets	1.33 3.88	(6.33) (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)
В	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
С	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)
		0.00	(22.74)
	Dividend paid including Corporate dividend tax Lease Liability	(0.01)	(0.56)
			(0.56) (4.94)
	Lease Liability Net cash generated from financing activities	: 5332.89	(4.94)
	Lease Liability		

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.

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 Statemer	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

to moot disclosure requirement.		
Particulars	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
Jitendra Vaishnav
Managing Direct

Managing Director DIN: 10414407



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/CMDl/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 bas 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: 241939528kAONJ8148

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

UNAUDITED CONSOLIDATED BALANCE SHEET AS AT 30TH SEPTEMBER, 2024

(₹ IN LAKH)

Name			(₹ IN LAKH)
A) ASSETS Non Current Assets (a) Property, Plant and Equipment 119.51 141.2 14.1.2 14.0.7 14.3	Particulars	As at 30-Sept-2024	As at 31-Mar-2024
Non-current Assets 19.51			(Audited)
(a) Property, Plant and Equipment (b) Right to Use Assets (1.0) Right Righ	, ,		
(b) Right to Use Assets (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 (iii) Loan (iv) Others (i) Other Ron Current Assets Current Assets (j) Investments (j) Other Non Current Assets Current Assets (ii) Investments (j) Investments (j) Investments (j) Investments (j) Investments (j) Other Ron Current Assets Current Assets (j) Investments (j) Investment Assets (j) Investment Investments (j) Invest		440.54	444.00
(c) Investment Property (d) Goodwill (e) Other Intangible Assets (f) Intangible Assets Under Development (g) Biological Assets other than Bearer Plants (h) Financial Assets other than Cash and Cash Equivalent (iii) Loan (iv) Others (iv) Bank Balance other than Cash and Cash Equivalent (iii) Other Non Current Assets (i) Investments (ii) Trade Receivables (iii) Investments (iii) Investments (iv) Bank Balances other than (iii) above (iv) Bank Balances other than (iii) above (iv) Loans (iv) Others Financial Assets (iv) Bank Balances other than (iii) above (iv) Loans (iv) Others Financial Assets (iv) Others Financial Assets (iv) Others Financial Assets (iv) Others Financial Lassets (iv) Others Financial Lassets (iv) Other Current Assets (iv) Other Current Assets (iv) Intangible Assets Under Development Total Current Assets (iv) Intangible Assets Under Development Total Current Assets (iv) Intangible Assets (i			
(.d) Goodwill (e) Other Intangible Assets Under Development (g) Biological Assets to then than Bearer Plants (h) Financial Assets (i) Investments (ii) Bank Balance other than Cash and Cash Equivalent (iii) Loan (iv) Others (ii) Other Non Current Assets (i) Investments (ii) Other Non Current Assets (iii) Total Non Current Assets (iii) Investments (iii) Trade Receivables (iii) Investments (iv) Others Financial Assets (iv) Gank Balances other than (iii) above (v) Loans (vi) Others Financial Assets (e) Other Intangible Assets (f) Intangible Assets (g) Other Intangible Assets (g) Other Intangible Assets (g) Other Intangible Assets (g) Other Intangible Assets (g) Intangible Assets (g) Other Equity (iii) Cher Equity (iv) Cher Equity (· · -	14.07	14.32
(e) Other Intangible Assets (f) Intangible Assets other than Bearer Plants (h) Financial Assets (ii) Investments (iii) Bank Balance other than Cash and Cash Equivalent (iiii) Loan (iv) Others (iii) Loan (iv) Others (ii) Other Non Current Assets (i) Other Non Current Assets (ii) Other Non Current Assets (iii) Investments (ii) Investments (iii) Loan Assets (iii) Investments (iii) Loan Assets (iii) Investments (iii) Loan Acash Equivalents (iii) Cash and Cash Equivalents (iv) Others Financial Assets (i) Investments (iii) Cash and Cash Equivalents (iv) Others Financial Assets (i) Courrent Tax Assets (net) (i) Other Current Assets (ii) Other Intangible Assets (iii) Cash and Cash Equivalents (iv) Loans (iv) Other Financial Liabilities (iii) Other Financial Liabilities (iii) Other Financial Liabilities (i) Other Equity Total Equ	, ,		
(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 (iii) Conn (iv) Others (i) Others (i) Others (i) Other Non Current Assets **Total Non Current Assets **Current Assets (a) Inventiories (b) Financial Assets (ii) Index Receivables (iii) Cash and Cash Equivalents (iii) Trade Receivables (iv) Others Financial Assets (v) Bank Balances other than (iii) above (v) Loans (v) Others Financial Assets (c) Ci Current Tax Assets (net) (d) Other Current Assets (e) Other Intangible Assets (f) Intangible Assets (f) Intangible Assets (g) Other Intangible Assets (g) Other Financial Liabilities (g) EQUITY AND LIABILITIES (a) Financial Liabilities (b) Provision (c) Deferred Tax Liabilities (d) Borrowings (ii) Lease Liabilities (iii) Other Financial Liabilities (iv) Other Current Liabilities (iv)	· ·		
(g) Biological Assets other than Bearer Plants (h) Financial Assets (l) Investments (li) Bank Balance other than Cash and Cash Equivalent (lii) Loan (lii) Coan			
(i) Financial Assets (i) Investments (ii) Iban (iii) Loan (iii) Others (i) Others (i) Others (i) Others (i) Others (i) Others (i) Other Non Current Assets (ii) Gan Non Current Assets (iii) Carrent Assets (iii) Financial Assets (iii) Irade Receivables (iii) Cash and Cash Equivalents (iv) Gans (iv) Others Financial Assets (c) Current Tax Assets (net) (d) Other Current Assets (e) Other Intangible Assets (f) Intangible Assets Under Development Total Current Assets (b) Other Equity Total Intendibilities (iii) Other Financial Liabilities (iii) Other Financial			
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(ii) Loan (iv) Others 1.3			
(i) Others (i) Deferred Tax Assets (net) (j) Other Non Current Assets Courrent Assets Cal Inventories Cal Invento	· ·	5.00	5.00
(i) Deferred Tax Assets (net) (j) Other Non Current Assets (j) Other Non Current Assets Current Assets (a) Investments (b) Financial Assets (ii) Irade Receivables (iii) Cash and Cash Equivalents (iv) Bank Balances other than (iii) above (v) Loans (vi) Others Financial Assets (c) Current Tax Assets (net) (d) Other Current Assets (e) Other Intangible Assets (f) Intangible Assets (f) Intangible Assets (g) Other Intangible Assets (g) Other Power Development Total Current Assets (g) Other Equity (a) Equity Share Capital (b) Other Equity (a) Equity Share Capital (b) Other Equity (c) Capital Capital (d) Other Equity (e) Capital Capital (f) Other Equity (g) Equity Share Capital (g) Capital Capit			
			1.33
Total Non Current Assets 142.23 169.4	(i) Deferred Tax Assets (net)	3.65	7.54
Current Assets (a) Inventories (b) Financial Assets (ii) Investments 21.45 21.45 21.45 (iii) Trade Receivables 444.85 521.2 (iii) Cash and Cash Equivalents 80.04 80.8 (iv) Bank Balances other than (iii) above (v) Loans 13451.02 1735.9 (vi) Others Financial Assets 0.50 74.5 (c) Current Tax Assets (nert) (d) Other Current Assets 152.38 238.0 (e) Other Intangible Assets (left) (d) Other Current Assets (e) Other Intangible Assets Under Development Total Current Assets 14150.23 2720.6 (e) Current Equity 22.02 61.2 (e) Current Equity 7461.74 2562.6 (e) Current Equity 7461.74 (e) Current Equity 74			
(a) Inventories (b) Financial Assets (i) Inventemts (i) ITrade Receivables (ii) Trade Receivables (iii) Cash and Cash Equivalents (iv) Bank Balances other than (iii) above (v) Loans (vi) Other Financial Assets (c) Current Tax Assets (net) (d) Other Current Assets (e) Other Intangible Assets Under Development Total Current Assets (b) EQUITY AND LIABILITIES (a) Financial Liabilities (i) Borrowings (ii) Lease Liabilities (iii) Other Financial Liabilities (i) Borrowings (ii) Trade Payables (a) Total Outstanding Due of MSME (b) Total Outstanding Due other than MSME (b) Total Outstanding Due other than MSME (b) Total Outstanding Due other than MSME (b) Total Current Liabilities (c) Provisions (d) Current Tax Liabilities (iii) Other Financial Liabilities (iii) Other Intangible Assets (iii) Other Financial Liabilities (i) Borrowings (ii) Trade Payables (a) Total Outstanding Due of MSME (b) Total Outstanding Due other than MSME (c) Other Financial Liabilities (d) Other Current Liabilities (e) Other Current Liabilities (f) Other Current Liabilities (g) Other Current Liabilities (h) Other Financial Liabilities (h) Other Financial Liabilities (h) Other Financial Liabilities (h) Other Current Liabilities (h) O		142.23	169.47
(b) Financial Assets (i) Investments (ii) Irade Receivables (iii) Cash and Cash Equivalents (iii) Cash and Cash Equivalents (iv) Bank Balances other than (iii) above (v) Loans (vi) Others Financial Assets (vi) Others Financial Assets (c) Current Tax Assets (net) (d) Other Current Assets (e) Other Intangible Assets (f) Intangible Assets Under Development Total Current Assets (g) EQUITY AND LIABILITIES (a) Financial Liabilities (i) Borrowings (ii) Cash Liabilities (iii) Other Finanacial Liabilities (iii) Cash Assets (iii) Lease Liabilities (iii) Cash Assets (iii) Lease Liabilities (iii) Other Finanacial Liabilities (iii) Cash Assets (iii) Lease Liabilities (iii) Other Finanacial Liabilities (iii) Cash Assets (iii) Lease Liabilities (iii) Other Finanacial Liabilities (iii) Other Finanacial Liabilities (iii) Cash Assets (iii) Lease Liabilities (iii) Cash Assets (iii) Cash Cash Cash Cash Cash Cash Cash Cash	Current Assets		
(i) Investments (ii) Trade Receivables (iii) Cash and Cash Equivalents (iv) Bank Balances other than (iii) above (v) Loans (v) Others Financial Assets (c) Current Tax Assets (net) (d) Other Current Assets (e) Other Intangible Assets (net) (d) Other Current Assets (f) Intangible Assets Under Development Total Current Assets (g) EQUITY AND LIABILITIES EQUITY (a) Equity Share Capital (b) Other Equity Total Equity (a) Equity Share Capital (b) Other Financial Liabilities (i) Borrowings (ii) Leass Liabilities (iii) Other Financial Liabilities (b) Provision (c) Deferred Tax Liabilities (ii) Borrowings (ii) Total Current Liabilities (iii) Other Financial Liabilities (i) Borrowings (a) Financial Liabilities (b) Provision (d) Financial Liabilities (iii) Other Financial Liabilities (iv) Forwision (a) Financial Liabilities (b) Fortial Outstanding Due of MSME (b) Total Outstanding Due of MSME (b) Total Outstanding Due other than MSME (b) Total Outstanding Due other than MSME (iii) Lease Liabilities (b) Other Financial Liabilities (c) Provisions (d) Current Liabilities (e) Provisions (d) Current Liabilities (net) (d) Current Liabilities (net) (e) Other Current Liabilities (f) Other Current Liabilities (net)	(a) Inventories		48.52
(iii) Trade Receivables (iii) Cash and Cash Equivalents (iv) Bank Balances other than (iii) above (v) Loans (vi) Others Financial Assets (e) Current Tax Assets (net) (d) Other Current Assets (e) Other Intangible Assets (f) Intangible Assets Under Development Total Current Assets (e) Other Intangible Assets (f) Intangible Assets Under Development Total Assets (B) EQUITY AND LIABILITIES EQUITY (a) Equity Share Capital (b) Other Equity Total Equity Total Equity IABILITIES NON CURRENT LIABILITIES (i) Borrowings (ii) Defered Tax Liabilities (i) Borrowings (c) Deferred Tax Liabilities (i) Borrowings (ii) Trade Payables (a) Total Outstanding Due of MSME (b) Total Outstanding Due other than MSME (iii) Lease Liabilities (i) Borrowings (ii) Trade Payables (a) Total Outstanding Due other than MSME (b) Total Outstanding Due other than MSME (iii) Lease Liabilities (i) Borrowings (ii) Trade Payables (a) Total Outstanding Due other than MSME (b) Total Outstanding Due other than MSME (iii) Lease Liabilities (iv) Other Financial Liabilities (iv) Other Financial Liabilities (iv) Other Current Liabilities (iv) O	(b) Financial Assets		
(iii) Cash and Cash Equivalents (iv) Bank Balances other than (iii) above (v) Loans (vi) Others Financial Assets (c) Current Tax Assets (net) (d) Other Current Assets (e) Other Intangible Assets Under Development Total Current Assets (f) Intangible Assets Under Development Total Assets (B) EQUITY AND LIABILITIES EQUITY (a) Equity Share Capital (b) Other Equity Total Equity Total Equity Total Equity Total Equity ILABILITIES NON CURRENT LIABILITIES (i) Borrowings (ii) Lease Liabilities (net) (d) Non Current Liabilities (i) Borrowings (ii) Trade Payables (a) Total Outstanding Due of MSME (b) Total Outstanding Due other than MSME (iii) Other Financial Liabilities (iii) Other Financial Liabilities (iii) Other Intanging Due of MSME (b) Total Outstanding Due other than MSME (iii) Lease Liabilities (iii) Other Financial Liabilities (iii) Current Liabilities (iiii) Current Liabilities (iii	(i) Investments	21.45	21.45
(iv) Bank Balances other than (iii) above (v) Loans (v) Others Financial Assets (vi) Others Financial Assets (c) Current Tax Assets (net) (d) Other Current Assets (e) Other Intangible Assets Under Development Total Current Assets (f) Intangible Assets Under Development Total Assets Total Assets (B) EQUITY AND LIABILITIES (B) Equity Share Capital (b) Other Equity Total Equi	(ii) Trade Receivables	444.85	521.28
(v) Loans (vi) Others Financial Assets (c) Current Tax Assets (net) (d) Other Current Assets (e) Other Intangible Assets (f) Intangible Assets (f) Intangible Assets Under Development Total Current Assets (e) Other Intangible Assets (f) Intangible Assets Under Development Total Current Assets Total Assets Total Assets 14150.23 2720.6 14292.47 2890.11 (B) EQUITY AND LIABILITIES EQUITY (a) Equity Share Capital (b) Other Equity Total Equity Total Equi	(iii) Cash and Cash Equivalents	80.04	80.82
(vi) Others Financial Assets (c) Current Tax Assets (net) (d) Other Current Assets (e) Other Intangible Assets (f) Intangible Assets Under Development Total Current Assets (B) EQUITY AND LIABILITIES EQUITY (a) Equity Share Capital (b) Other Equity Total Equity IABILITIES NON CURRENT LIABILITIES (ii) Borrowings (iii) Lease Liabilities (i) Borrowings (iii) Current Liabilities (i) Borrowings (ii) Losae Liabilities (i) Borrowings (ii) Lase Liabilities (ii) Borrowings (iii) Irade Payables (a) Total Outstanding Due of MSME (b) Total Outstanding Due other than MSME (iii) Lease Liabilities (b) Provision (c) Deferred Tax Liabilities (d) Non Current Liabilities (e) Drowings (iii) Lease Liabilities (iii) Other Financial Liabilities (iiii) Other Financial Liabilities (iii) Other Financial Liabilities (iii) Other Financ	(iv) Bank Balances other than (iii) above		
(c) Current Tax Assets (net) (d) Other Current Assets (e) Other Intangible Assets Under Development Total Current Assets (f) Intangible Assets Under Development Total Assets Total Assets Total Assets (B) EQUITY AND LIABILITIES EQUITY (a) Equity Share Capital (b) Other Equity Total Equity Total Equity Total Equity Total Equity I) Borrowings (ii) Lease Liabilities (iii) Other Finanacial Liabilities (ib) Provision (c) Deferred Tax Liabilities (i) Borrowings Total Non Current Liabilities (i) Borrowings (ii) Lease Liabilities (iii) Trade Payables (a) Total Outstanding Due of MSME (b) Total Outstanding Due other than MSME (iii) Lease Liabilities (iii) Current Liabilities (b) Provision (c) Deferred Tax Liabilities (d) Non Current Liabilities (e) Borrowings (ii) Lease Liabilities (iii) Trade Payables (a) Total Outstanding Due other than MSME (b) Total Outstanding Due other than MSME (b) Total Current Liabilities (c) Provision (d) Current Tax Liabilities (e) Other Current Liabilities (f) Other Current Liabilities (h) Other Current Liabi	(v) Loans	13451.02	1735.93
(c) Current Tax Assets (net) (d) Other Current Assets (e) Other Intangible Assets Under Development Total Current Assets (f) Intangible Assets Under Development Total Assets Total Assets Total Assets (B) EQUITY AND LIABILITIES EQUITY (a) Equity Share Capital (b) Other Equity Total Equity Total Equity Total Equity Total Equity I) Borrowings (ii) Lease Liabilities (iii) Other Finanacial Liabilities (ib) Provision (c) Deferred Tax Liabilities (i) Borrowings Total Non Current Liabilities (i) Borrowings (ii) Lease Liabilities (iii) Trade Payables (a) Total Outstanding Due of MSME (b) Total Outstanding Due other than MSME (iii) Lease Liabilities (iii) Current Liabilities (b) Provision (c) Deferred Tax Liabilities (d) Non Current Liabilities (e) Borrowings (ii) Lease Liabilities (iii) Trade Payables (a) Total Outstanding Due other than MSME (b) Total Outstanding Due other than MSME (b) Total Current Liabilities (c) Provision (d) Current Tax Liabilities (e) Other Current Liabilities (f) Other Current Liabilities (h) Other Current Liabi	(vi) Others Financial Assets	0.50	74.54
(e) Other Intangible Assets (f) Intangible Assets Under Development Total Current Assets Total Assets Total Assets Idago 2.47 Idago 3.2720.6 Idago 4.25 Idago 4.26 Ida	(c) Current Tax Assets (net)		
Total Current Assets	(d) Other Current Assets	152.38	238.09
Total Current Assets	(e) Other Intangible Assets		
Total Current Assets			
B) EQUITY AND LIABILITIES EQUITY (a) Equity Share Capital 7439.72 2501.3		14150.23	2720.63
B) EQUITY AND LIABILITIES EQUITY (a) Equity Share Capital 7439.72 2501.3			
EQUITY (a) Equity Share Capital (b) Other Equity 22.02 61.23 Total Equity Total Equity TA451.74 2562.6 1ABILITIES NON CURRENT LIABILITIES (a) Financial Liabilities (i) Borrowings 8.74 15.7 (ii) Lease Liabilities (ii) Other Finanacial Liabilities (b) Provision (c) Deferred Tax Liabilities (d) Non Current Liabilities (1) Borrowings 18.88 25.9 CURRENT LIABILITIES (a) Financial Liabilities (i) Borrowings 414.80 (ii) Trade Payables (a) Total Outstanding Due of MSME (b) Total Outstanding Due other than MSME (iii) Lease Liabilities (i) Lease Liabilities (i) Lease Liabilities (i) Borrowings (ii) Trade Payables (a) Total Outstanding Due of MSME (b) Total Outstanding Due other than MSME (b) Total Financial Liabilities (ii) Lease Liabilities (iii) Lease Liabilities (iii) Cher Financial Liabilities (iii) Cher Financial Liabilities (iii) Other Financial Financi	Total Assets	14292.47	2890.10
EQUITY (a) Equity Share Capital (b) Other Equity 22.02 61.23 Total Equity Total Equity TA451.74 2562.6 1ABILITIES NON CURRENT LIABILITIES (a) Financial Liabilities (i) Borrowings 8.74 15.7 (ii) Lease Liabilities (ii) Other Finanacial Liabilities (b) Provision (c) Deferred Tax Liabilities (d) Non Current Liabilities (1) Borrowings 18.88 25.9 CURRENT LIABILITIES (a) Financial Liabilities (i) Borrowings 414.80 (ii) Trade Payables (a) Total Outstanding Due of MSME (b) Total Outstanding Due other than MSME (iii) Lease Liabilities (i) Lease Liabilities (i) Lease Liabilities (i) Borrowings (ii) Trade Payables (a) Total Outstanding Due of MSME (b) Total Outstanding Due other than MSME (b) Total Financial Liabilities (ii) Lease Liabilities (iii) Lease Liabilities (iii) Cher Financial Liabilities (iii) Cher Financial Liabilities (iii) Other Financial Financi	(B) EQUITY AND LIABILITIES		
(a) Equity Share Capital (b) Other Equity 22.0.2 61.2 (c) Provisions (a) Equity Share Capital (b) Other Equity 22.0.2 61.2 (c) Equity 22.0.2 (c) Equity 22			
(b) Other Equity 22.02 61.2 Total Equity 7461.74 2562.6 Itabilities		7439.72	2501.36
Total Equity Tota		22.02	61.27
LIABILITIES			
NON CURRENT LIABILITIES	* *		
(a) Financial Liabilities (i) Borrowings (ii) Lease Liabilities (b) Provision (c) Deferred Tax Liabilities (d) Non Current Liabilities (e) Provision (c) Deferred Tax Liabilities (net) (d) Non Current Liabilities Total Non Current Liabilities 18.88 25.9 CURRENT LIABILITIES (a) Financial Liabilities (i) Borrowings 414.80 3.77 (ii) Trade Payables (a) Total Outstanding Due of MSME (b) Total Outstanding Due other than MSME (b) Total Outstanding Due other than MSME (iii) Lease Liabilities (iii) Cher Financial Liabilities (b) Other Current Liabilities (c) Provisions (d) Current Tax Liabilities (net) Total Current Liabilities 6811.85 301.5			
(i) Borrowings 8.74 15.7 (ii) Lease Liabilities 10.14 10.15 (iii) Other Finanacial Liabilities (b) Provision (c) Deferred Tax Liabilities (net) (d) Non Current Liabilities Total Non Current Liabilities 25.9 CURRENT LIABILITIES (a) Financial Liabilities (i) Borrowings 414.80 3.7 (ii) Trade Payables (a) Total Outstanding Due of MSME 84.58 88.4 (b) Total Outstanding Due other than MSME 105.00 109.4 (iii) Lease Liabilities 4.26 4.2 (iii) Other Financial Liabilities 6.28 49.6 (b) Other Current Liabilities 6.192.60 46.0 (c) Provisions 4.33 0.00 (d) Current Tax Liabilities (net) Total Current Liabilities 6811.85 301.5			
(ii) Lease Liabilities 10.14 10.15 (iii) Other Finanacial Liabilities (b) Provision (c) Deferred Tax Liabilities (net) (d) Non Current Liabilities Total Non Current Liabilities 18.88 25.9 CURRENT LIABILITIES (a) Financial Liabilities (ii) Borrowings 414.80 3.75 (ii) Trade Payables (a) Total Outstanding Due of MSME 84.58 88.4 (b) Total Outstanding Due other than MSME 105.00 109.4 (iii) Lease Liabilities 4.26 4.26 (iii) Other Financial Liabilities 6.28 49.66 (b) Other Current Liabilities 6.192.60 46.0 (c) Provisions 4.33 0.00 (d) Current Tax Liabilities (net)	* *	8 74	15 77
(iii) Other Finanacial Liabilities (b) Provision (c) Deferred Tax Liabilities (net) (d) Non Current Liabilities Total Non Current Liabilities 18.88 25.9 CURRENT LIABILITIES (a) Financial Liabilities (i) Borrowings (ii) Trade Payables (a) Total Outstanding Due of MSME (b) Total Outstanding Due of than MSME (b) Total Outstanding Due other than MSME (iii) Lease Liabilities (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions (d) Current Tax Liabilities (net) Total Current Liabilities 6811.85 301.5			
(b) Provision (c) Deferred Tax Liabilities (net) (d) Non Current Liabilities Total Non Current Liabilities 18.88 25.9 CURRENT LIABILITIES (a) Financial Liabilities (i) Borrowings (ii) Trade Payables (a) Total Outstanding Due of MSME (b) Total Outstanding Due of MSME (iii) Lease Liabilities (iii) Lease Liabilities (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions (d) Current Tax Liabilities (net) Total Current Liabilities 6811.85 301.5	* *	10.14	10:17
(c) Deferred Tax Liabilities (net) (d) Non Current Liabilities Total Non Current Liabilities 18.88 25.9 CURRENT LIABILITIES (a) Financial Liabilities (i) Borrowings (ii) Trade Payables (a) Total Outstanding Due of MSME (b) Total Outstanding Due of MSME (iii) Lease Liabilities (iii) Lease Liabilities (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions (d) Current Tax Liabilities (net) Total Current Liabilities 6811.85 301.5			
(d) Non Current Liabilities Total Non Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade Payables (a) Total Outstanding Due of MSME (b) Total Outstanding Due other than MSME (b) Total Outstanding Due other than MSME (iii) Lease Liabilities (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions (d) Current Tax Liabilities (net) Total Current Liabilities 18.88 25.9 88.4 414.80 3.77 105.00 109.4 4.26 4.26 4.26 4.26 4.26 6.28 49.66 6.28 49.60 6.00 6.00 6.01 6.01 6.01 6.01 6.01 6	* *		
Total Non Current Liabilities 18.88 25.9			
CURRENT LIABILITIES (a) Financial Liabilities (i) Borrowings 414.80 3.70 (ii) Trade Payables (a) Total Outstanding Due of MSME 84.58 88.4 (b) Total Outstanding Due other than MSME 105.00 109.4 (iii) Lease Liabilities 4.26 4.20 (iii) Other Financial Liabilities 6.28 49.66 (b) Other Current Liabilities 6192.60 46.0 (c) Provisions 4.33 0.00 (d) Current Tax Liabilities (net)	· ·	10 00	25 01
(a) Financial Liabilities (i) Borrowings (i) Trade Payables (a) Total Outstanding Due of MSME (b) Total Outstanding Due other than MSME (b) Total Outstanding Due other than MSME (iii) Lease Liabilities (iii) Other Financial Liabilities (5.28 49.6) (b) Other Current Liabilities (c) Provisions (d) Current Tax Liabilities (net) Total Current Liabilities (6811.85 301.5)		10.00	25.51
(i) Borrowings 414.80 3.7 (ii) Trade Payables 84.58 88.4 (a) Total Outstanding Due of MSME 105.00 109.4 (iii) Lease Liabilities 4.26 4.2 (iii) Other Financial Liabilities 6.28 49.6 (b) Other Current Liabilities 6192.60 46.0 (c) Provisions 4.33 0.0 (d) Current Tax Liabilities (net) 6811.85 301.5			
(ii) Trade Payables (a) Total Outstanding Due of MSME (b) Total Outstanding Due other than MSME (b) Total Outstanding Due other than MSME (iii) Lease Liabilities 4.26 (iii) Other Financial Liabilities 6.28 49.6. (b) Other Current Liabilities 6.192.60 (c) Provisions 4.33 0.00 (d) Current Tax Liabilities (net) Total Current Liabilities 6811.85 301.5	* *	414.90	2.76
(a) Total Outstanding Due of MSME 84.58 88.4 (b) Total Outstanding Due other than MSME 105.00 109.4 (iii) Lease Liabilities 4.26 4.2 (iii) Other Financial Liabilities 6.28 49.6 (b) Other Current Liabilities 6192.60 46.0 (c) Provisions 4.33 0.00 (d) Current Tax Liabilities (net) Total Current Liabilities 6811.85 301.5		414.80	3.76
(b) Total Outstanding Due other than MSME 105.00 109.4 (iii) Lease Liabilities 4.26 4.20 (iiii) Other Financial Liabilities 6.28 49.6 (b) Other Current Liabilities 6192.60 46.0 (c) Provisions 4.33 0.00 (d) Current Tax Liabilities (net)		04.50	00.40
(iii) Lease Liabilities 4.26 4.2 (iii) Other Financial Liabilities 6.28 49.6 (b) Other Current Liabilities 6192.60 46.0 (c) Provisions 4.33 0.0 (d) Current Tax Liabilities (net) Total Current Liabilities 6811.85 301.5			
(iii) Other Financial Liabilities 6.28 49.6 (b) Other Current Liabilities 6192.60 46.0 (c) Provisions 4.33 0.0 (d) Current Tax Liabilities (net) Total Current Liabilities 6811.85 301.5			
(b) Other Current Liabilities 6192.60 46.0 (c) Provisions 4.33 0.00 (d) Current Tax Liabilities (net) Total Current Liabilities 6811.85 301.5			
(c) Provisions 4.33 0.00 (d) Current Tax Liabilities (net) Total Current Liabilities 6811.85 301.50	· ,		49.64
(d) Current Tax Liabilities (net) Total Current Liabilities 6811.85 301.5			46.07
Total Current Liabilities 6811.85 301.5	* *	4.33	0.00
Total Liabilities 14292.47 2890.1	Total Current Liabilities	6811.85	301.56
Total Liabilities 14292.47 2890.1			
	Total Liabilities	14292.47	2890.10

For and Behalf of Board of directors

Jitendra

Vaishnav

Digitally signed by
Jitendra Vaishnav
Date: 2024.11.13
19:02:04+05'30'

Jitendra Vaishnav **Managing Director** DIN: 10414407

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
	Add/(Less) : Adjustments for non cash items		
	Depreciation	22.52	24.34
	Provision for tax Written off Capital Work-in-progress	0.00	0.00
	Add/(Less) : Other adjustments		
	(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
	Add/(Less) : Adjustments for working capital changes 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 Decrease / (Increase) in Other Financial Assets	5.22 74.04	(6.31) (0.26)
	(Decrease) / Increase in Trade Payables (Decrease) / Increase in Other Current Liabilities (Decrease) / Increase in Other Current Financial Liabilities	(8.25) 6146.53 (43.36)	139.02 (246.97) 39.89
	(Decrease) / Increase in Provisions	4.33	0.00
	Cash generated from operations :		(159.04)
	Cash generated from operations :	0.00	(159.04) (35.52)
	Cash generated from operations : Direct Tax Paid Net cash generated from operations :	0.00	(159.04) (35.52)
3	Cash generated from operations : Direct Tax Paid Net cash generated from operations : NET CASH FLOW FROM INVESTING ACTIVITIES	0.00 (5359.82)	(159.04) (35.52) (194.56)
3	Cash generated from operations: Direct Tax Paid Net cash generated from operations: NET CASH FLOW FROM INVESTING ACTIVITIES Purchase of property, plant & equipment/intangible assets	0.00 (5359.82) (0.50)	(159.04) (35.52) (194.56) (155.90)
3	Cash generated from operations: Direct Tax Paid Net cash generated from operations: NET CASH FLOW FROM INVESTING ACTIVITIES Purchase of property, plant & equipment/intangible assets Sale of property, plant & equipment	0.00 (5359.82) (0.50) 0.00	(159.04) (35.52) (194.56) (155.90) 0.00
3	Cash generated from operations: Direct Tax Paid Net cash generated from operations: NET CASH FLOW FROM INVESTING ACTIVITIES Purchase of property, plant & equipment/intangible assets Sale of property, plant & equipment Purchase of Investments	0.00 (5359.82) (0.50) 0.00 0.00	(159.04) (35.52) (194.56) (155.90) 0.00 (18.02)
В	Cash generated from operations: Direct Tax Paid Net cash generated from operations: NET CASH FLOW FROM INVESTING ACTIVITIES Purchase of property, plant & equipment/intangible assets Sale of property, plant & equipment	0.00 (5359.82) (0.50) 0.00	(159.04) (35.52) (194.56) (155.90) 0.00
В	Cash generated from operations: Direct Tax Paid Net cash generated from operations: NET CASH FLOW FROM INVESTING ACTIVITIES Purchase of property, plant & equipment/intangible assets Sale of property, plant & equipment Purchase of Investments Loan Advanced	0.00 (5359.82) (0.50) 0.00 0.00 0.00 17.90	(159.04) (35.52) (194.56) (155.90) 0.00 (18.02) 378.00
	Cash generated from operations: Net cash generated from operations: NET CASH FLOW FROM INVESTING ACTIVITIES Purchase of property, plant & equipment/intangible assets Sale of property, plant & equipment Purchase of Investments Loan Advanced Interest on Loan Advanced	0.00 (5359.82) (0.50) 0.00 0.00 0.00 17.90	(159.04) (35.52) (194.56) (155.90) 0.00 (18.02) 378.00 61.18
	Cash generated from operations: Direct Tax Paid Net cash generated from operations: NET CASH FLOW FROM INVESTING ACTIVITIES Purchase of property, plant & equipment/intangible assets Sale of property, plant & equipment Purchase of Investments Loan Advanced Interest on Loan Advanced Net cash used in investing activities:	0.00 (5359.82) (0.50) 0.00 0.00 0.00 17.90	(159.04) (35.52) (194.56) (155.90) 0.00 (18.02) 378.00 61.18
	Cash generated from operations: Net cash generated from operations: NET CASH FLOW FROM INVESTING ACTIVITIES Purchase of property, plant & equipment/intangible assets Sale of property, plant & equipment Purchase of investments Loan Advanced Interest on Loan Advanced Net cash used in investing activities: CASH FLOW FROM FINANCING ACTIVITIES	0.00 (5359.82) (0.50) 0.00 0.00 0.00 17.90	(159.04) (35.52) (194.56) (155.90) 0.00 (18.02) 378.00 61.18
	Cash generated from operations: Direct Tax Paid Net cash generated from operations: NET CASH FLOW FROM INVESTING ACTIVITIES Purchase of property, plant & equipment/intangible assets Sale of property, plant & equipment Purchase of Investments Loan Advanced Net cash used in investing activities: CASH FLOW FROM FINANCING ACTIVITIES Proceeds from issue of shares Changes in current borrowings Changes in non current borrowings	0.00 (5359.82) (0.50) 0.00 0.00 17.90 17.41 4938.36 411.04 (7.03)	(159.04) (35.52) (194.56) (155.90) 0.00 (18.02) 378.00 61.18
	Cash generated from operations: Direct Tax Paid Net cash generated from operations: NET CASH FLOW FROM INVESTING ACTIVITIES Purchase of property, plant & equipment/intangible assets Sale of property, plant & equipment Purchase of Investments Loan Advanced Interest on Loan Advanced Net cash used in investing activities: CASH FLOW FROM FINANCING ACTIVITIES Proceeds from issue of shares Changes in current borrowings Changes in non current borrowings Capital Expenses	0.00 (5359.82) (0.50) 0.00 0.00 0.00 17.90 17.41 4938.36 411.04 (7.03) 0.00	(159.04) (35.52) (194.56) (155.90) 0.00 (18.02) 378.00 61.18 265.26
	Cash generated from operations: Direct Tax Paid Net cash generated from operations: NET CASH FLOW FROM INVESTING ACTIVITIES Purchase of property, plant & equipment/intangible assets Sale of property, plant & equipment Purchase of Investments Loan Advanced Interest on Loan Advanced Net cash used in investing activities: CASH FLOW FROM FINANCING ACTIVITIES Proceeds from issue of shares Changes in current borrowings Changes in non current borrowings Capital Expenses Interest and Other Borrowing Cost Paid	0.00 (5359.82) (0.50) 0.00 0.00 17.90 17.41 4938.36 411.04 (7.03) 0.00 (0.73)	(159.04) (35.52) (194.56) (155.90) 0.00 (18.02) 378.00 61.18 265.26
в	Cash generated from operations: Direct Tax Paid Net cash generated from operations: NET CASH FLOW FROM INVESTING ACTIVITIES Purchase of property, plant & equipment/intangible assets Sale of property, plant & equipment Purchase of Investments Loan Advanced Interest on Loan Advanced Net cash used in investing activities: CASH FLOW FROM FINANCING ACTIVITIES Proceeds from issue of shares Changes in current borrowings Changes in non current borrowings Capital Expenses	0.00 (5359.82) (0.50) 0.00 0.00 0.00 17.90 17.41 4938.36 411.04 (7.03) 0.00	(159.04) (35.52) (194.56) (155.90) 0.00 (18.02) 378.00 61.18 265.26
	Cash generated from operations: Direct Tax Paid Net cash generated from operations: NET CASH FLOW FROM INVESTING ACTIVITIES Purchase of property, plant & equipment/intangible assets Sale of property, plant & equipment Purchase of Investments Loan Advanced Interest on Loan Advanced Net cash used in investing activities: CASH FLOW FROM FINANCING ACTIVITIES Proceeds from issue of shares Changes in current borrowings Changes in non current borrowings Capital Expenses Interest and Other Borrowing Cost Paid Dividend paid including Corporate dividend tax	0.00 (5359.82) (0.50) 0.00 0.00 17.90 17.41 4938.36 411.04 (7.03) 0.00 (0.73) 0.00	(159.04) (35.52) (194.56) (155.90) 0.00 (18.02) 378.00 61.18 265.26
	Cash generated from operations: Net cash generated from operations: NET CASH FLOW FROM INVESTING ACTIVITIES Purchase of property, plant & equipment/intangible assets Sale of property, plant & equipment Purchase of Investments Loan Advanced Net cash used in investing activities: CASH FLOW FROM FINANCING ACTIVITIES Proceeds from issue of shares Changes in current borrowings Changes in non current borrowings Capital Expenses Interest and Other Borrowing Cost Paid Dividend paid including Corporate dividend tax Lease Liability	0.00 (5359.82) (0.50) 0.00 0.00 17.90 17.41 4938.36 411.04 (7.03) 0.00 (0.73) 0.00	(159.04) (35.52) (194.56) (155.90) 0.00 (18.02) 378.00 61.18 265.26
	Cash generated from operations: Net cash generated from operations: NET CASH FLOW FROM INVESTING ACTIVITIES Purchase of property, plant & equipment/intangible assets Sale of property, plant & equipment Purchase of Investments Loan Advanced Interest on Loan Advanced Net cash used in investing activities: CASH FLOW FROM FINANCING ACTIVITIES Proceeds from issue of shares Changes in current borrowings Changes in non current borrowings Capital Expenses Interest and Other Borrowing Cost Paid Dividend paid including Corporate dividend tax Lease Liability Net cash generated from financing activities:	0.00 (5359.82) (0.50) 0.00 0.00 17.90 17.41 4938.36 411.04 (7.03) 0.00 (0.73) 0.00 (0.00)	(159.04) (35.52) (194.56) (155.90) 0.00 (18.02) 378.00 61.18 265.26 3.76 15.77 (1.19) (22.74) (0.56)

Notes:

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

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 Statemer	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

^{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.

IFL ENTERPRISES LIMITED CIN: L74110DL2009PLC186958

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

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

(₹ IN LAKH)

l Ve					Year Ended	
Particulars	,	Quarter Ended		Half 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		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) Depriciation 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 sreclassified 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/-	(2.52)			(2.02)	2.30	1.00
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