

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 Gujarat India

Tel: 7990080239; **e-mail id:** iflenterprice3@gmail.com

Website: www.iflenterprises.com

Date: 31st October, 2023

To,

The Manager,
Listing Department,
BSE Limited,
Phiroze Jeejeebhoy Towers Dalal Street
28th Floor, Dalal Street, Mumbai- 400001

Company Symbol: IFL
Script Code: 540377

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 the Company at their Meeting held on Tuesday, 31st October, 2023 at the Corporate Office of the Company situated at A-607, Prahladnagar, Trade Center Radio Mirchi Road, Vejalpur, Ahmedabad, Gujarat – 380015, India have approved the Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended on 30th September, 2023.

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

The meeting of the Board of Directors commenced at 10:20 P.M. and concluded at 10:40 P.M.

This is for your information and record.

Thanking you,
Yours Faithfully

For & On Behalf of
IFL Enterprises Limited

KAMLESH
KANAIYALAL
JOSHI

Digitally signed by
KAMLESH KANAIYALAL
JOSHI
Date: 2023.10.31
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Kamlesh Kanaiyalal Joshi
Managing Director & CFO
DIN: 05141194



F.R.N. 022743N

KAPISH JAIN & ASSOCIATES

CHARTERED ACCOUNTANTS

Head Office: 504, B-Wing, Statesman House, 148, Barakhamba Road, New Delhi - 110001 | Phone : +91-11-43708987

Mobile : +91 9971 921466 | Email : ca.kapish@gmail.com | Website : www.kapishjainassociates.com; www.cakja.com


Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Standalone Unaudited Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to The Board of Directors IFL Enterprises Limited

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ("Statement") of **IFL Enterprises Limited** ("the Company") for the quarter ended 30 September 2023 and the Standalone Unaudited Year to Date Results for the period 1 April 2023 to 30 September 2023 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI ((Listing Obligations and Disclosure Requirements) Regulation, 2015 (the "Regulation") as amended, including relevant circulars issued by the SEBI from time to time.
2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related audited interim standalone financial information which has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our review.
3. 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 statements are free of material misstatements. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34 (Ind AS-34) specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. The Company has sub-divided (split) 1(one) equity share of face value of Rs. 10/- (Rupees ten only) each into 10 (ten) equity shares of face value of Rs. 1/- (Rupees one only) each.
6. During the half year, the company has issued 4,54,80,440 bonus share to the fully paid equity shareholders of the Company in the proportion of 1:4 i.e. one new fully paid equity shares for every 4 existing equity share held on the record date i.e. 21 April 2023 from amount standing to the credit free reserve and / or the security premium account as at December 31, 2022.

For **Kapish Jain & Associates,**
Chartered Accountants
Firm Registration No. 022743N



Kapish Jain
Partner
Membership No. 514162
UDIN 23514162BGWHHR4746

Place: New Delhi
Date: 31 October 2023



F.R.N. 022743N

KAPISH JAIN & ASSOCIATES

CHARTERED ACCOUNTANTS

Head Office: 504, B-Wing, Statesman House, 148, Barakhamba Road, New Delhi - 110001 | Phone : +91-11-43708987

Mobile : +91 9971 921466 | Email : ca.kapish@gmail.com | Website : www.kapishjainassociates.com; www.cakja.com

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to The Board of Directors IFL Enterprises Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results ("Statement") of **IFL Enterprises Limited** ("the Parent Company"), its subsidiaries (the Parent Company and its subsidiaries together referred to as the "Group") for the quarter ended 30 September 2023 and the Standalone Unaudited Year to Date Results for the period 1 April 2023 to 30 September 2023 ("the Statement") attached herewith, being submitted by the Parent Company pursuant to the requirements of Regulation 33 of the SEBI ((Listing Obligations and Disclosure Requirements) Regulation, 2015 (the "Regulation") as amended, including relevant circulars issued by the SEBI from time to time.
2. This statement, which is the responsibility of the Parent Company's Management and approved by the Parent Company's Board of Directors, has been compiled from the related unaudited interim financial information which has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our review.
3. 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 statements are free of material misstatements. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. The Statement includes the results of following entities:
Subsidiary Company:
- Yamunashtakam Tradeventures Private Limited
5. The holding Company has sub-divided (split) 1(one) equity share of face value of Rs. 10/- (Rupees ten only) each into 10 (ten) equity shares of face value of Rs. 1/- (Rupees one only) each.

6. During the half year, the holding Company has issued 4,54,80,440 bonus share to the fully paid equity shareholders of the holding Company in the proportion of 1:4 i.e. One new fully paid equity shares for every 4 existing equity share held on the record date i.e. 21 April 2023 from amount standing to the credit free reserve and / or the security premium account as at December 31, 2022.
7. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34 (Ind AS-34) specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.
8. The consolidated financial results include the financial results of a subsidiary, whose financial statements/financial information reflect total assets of Rs. 645.67 lakhs as at 30 September 2023 and total revenue of Rs. Nil lakh and Rs. Nil lakhs total net profit / (loss) after tax of Rs. (0.54) lakhs and Rs. (0.79) lakhs and total comprehensive income of Rs. (0.54) lakhs and Rs. (0.79) lakhs for the quarter ended 30 September 2023 and period from 01 April 2023 to 30 September 2023, respectively and cash flow (net) of Rs. 0.07 lakhs for the period from 01 April 2023 to 30 September 2023, as considered in the unaudited consolidated financial results which have been reviewed by us.

For **Kapish Jain & Associates,**
Chartered Accountants
Firm Registration No. 022743N



Kapish Jain
Partner
Membership No. 514162
UDIN 23514162BGWHHS8608

Place: New Delhi
Date: 31 October 2023

IFL ENTERPRISES LIMITED

CIN: L74110DL2009PLC186958

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Tel: 7990080239; e-mail id: iflenterprice3@gmail.com Website: www. iflenterprises.com

STATEMENT OF Standalone UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023

(Rs. in lacs)

S. No.	Particulars	Standalone					
		Quarter ended			Half Year ended		Year ended
		30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	a) Revenue from operations	185.66	234.99	174.48	420.65	356.75	554.56
	b) Other income	34.50	43.52	18.32	78.02	20.79	91.66
	Total income	220.16	278.50	192.80	498.67	377.54	646.23
2	Expenses						
	a) Purchase of stock in trade	153.42	166.84	38.76	320.26	346.30	590.62
	b) Changes in inventories of stock in trade	15.42	55.14	120.93	70.56	(22.77)	(100.34)
	c) Employee benefits expense	2.36	2.35	2.04	4.71	2.60	11.46
	d) Finance costs	0.23	-	-	0.23	-	0.02
	e) Depreciation and amortisation expense	1.59	0.49	0.61	2.08	1.06	2.24
	f) Other expenses	5.16	6.71	(2.47)	11.87	4.36	73.72
	Total expenses	41.98	46.98	159.87	409.71	331.55	577.73
3	Profit / (Loss) before exceptional items and tax (1-2)	41.98	46.98	32.93	88.96	45.99	68.50
4	Exceptional items	-	-	-	-	-	-
5	Profit / (Loss) before tax (3-4)	41.98	46.98	32.93	88.96	45.99	68.50
6	Tax expense						
	a) Current tax	10.92	12.21	8.67	23.13	11.95	17.48
	b) Tax of earlier year provided / written back	-	-	-	-	-	-
	c) Deferred tax	-	0.22	-	0.22	-	0.18
7	Profit / (Loss) after Tax (5-6)	31.06	34.54	24.26	65.61	34.03	50.84
8	Other comprehensive income						
	a) Items that will not be reclassified to profit and loss	-	-	-	-	-	-
	Re-measurement gains (losses) on defined benefit plans	-	-	-	-	-	-
	Income tax effect	-	-	-	-	-	-
	b) Income tax relating to items that will not be reclassified to profit and loss	-	-	-	-	-	-
	Net other comprehensive income to be reclassified to profit or loss in subsequent periods	-	-	-	-	-	-
	Income tax effect	-	-	-	-	-	-
	Total other comprehensive income / (loss) for the year	-	-	-	-	-	-
9	Total comprehensive income / (loss) for the period/year (7+8)	31.06	34.54	24.26	65.61	34.03	50.84
10	Paid up equity share capital (face value of Rs. 10 per share)	2,274.04	2,274.04	1,819.23	2,274.04	1,819.23	1,819.23
11	Other equity						678.51
12	Earnings per equity share (face value of Rs. 10 per share) (not annualised, excluding year end)						
	Basic (Rs.)	0.02	0.02	0.13	0.04	0.19	0.42
	Diluted (Rs.)	0.02	0.02	0.13	0.04	0.19	0.42

Note:

1. The Unaudited Standalone Financial Results have been reviewed and approved by the Board of Directors at their Meetings held on 31st October, 2023. In compliance with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations as amended, 2015 ("SEBI Listing Regulations"), a limited review of the above results has been carried out by the Statutory Auditors of the Company.

2. The Unaudited Standalone Financial Results have been prepared in accordance with the Indian Accounting Standards (Ind AS), Section 133 of the Companies Act, 2013 read with Rules framed thereunder and Schedule III to the Companies Act, 2013 as amended.

3. The Company has a single reportable segment for the purpose of Ind AS-108.

Particulars	As at 30-Sep-23	As at 31-Mar-23
ASSETS:		
Non-current assets		
Property, plant and equipment	31.22	6.37
Right-to-use Asset	-	-
Goodwill	-	-
Intangible assets	-	-
Financial assets	-	-
Investments	603.00	603.00
Loans	-	-
Other financial assets	5.00	-
Non - Current tax assets (Net)	-	-
Deferred Tax Assets	1.53	1.74
Other non-current assets	7.48	3.46
Total non-current assets	648.23	614.57
Current assets		
Inventories	29.77	100.34
Contract Assets	-	-
Financial assets	-	-
Investments	-	-
Trade receivables	548.76	393.51
Cash and cash equivalents	34.91	13.50
Other financial assets	1,491.28	1,638.61
Current tax assets (Net)	-	-
Other current assets	-	-
Total current assets	2,104.72	2,145.96
Total assets	2,752.95	2,760.52
EQUITY AND LIABILITIES:		
Equity		
Equity share capital	2,274.04	1,819.23
Other equity	289.33	678.53
Total equity	2,563.37	2,497.76
Non-current liabilities		
Financial liabilities		
Borrowings	21.28	-
Lease Liabilities	-	-
Provisions	-	-
Other non-current liabilities	-	-
Total non-current liabilities	21.28	-
Current liabilities		
Financial liabilities		
Borrowings	-	-
Trade payables		
(a) Total outstanding dues of micro enterprises and small enterprises	0.45	0.68
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	(8.51)	33.10
Lease Liabilities	-	-
Other financial liabilities	-	-
Other current liabilities	175.11	225.99
Provisions	1.25	3.00
Total current liabilities	168.30	262.77
Total equity and liabilities	2,752.95	2,760.52

5 Statement of Cash Flow - Standalone

	Particulars	Six months ended on	
		30-Sep-23	30-Sep-22
A	Cash flow from operating activities		
	Profit / (loss) before tax	88.96	45.99
	<u>Adjustment to reconcile profit before tax to net cash flows:</u>		
	Depreciation and amortisation expense	2.08	1.06
	Finance cost	0.23	-
	Gain on Lease modification	-	-
	Interest income	(53.02)	(20.79)
	Operating cash flows before working capital changes	38.25	26.26
	Movements in working capital :	-	-
	Changes in other assets and financial assets	(88.70)	(235.17)
	Changes in trade payable and financial liabilities	(52.75)	11.02
	Changes in other liabilities and provisions	(52.64)	(3.60)
		(156.14)	(201.49)
	Cash generated from / (used in) operations	(156.14)	(201.49)
	Income taxes paid / Refund - Net	(14.00)	(0.07)
	Net cash flow from / (used in) operating activities (A)	(170.14)	(201.56)
B	Cash flow from investing activities:		
	Purchase of fixed assets, including intangible assets	(24.85)	(1.32)
	Investment/ (redemption) in fixed deposits	(5.00)	-
	Interest received	53.02	20.79
	Inter corporate deposits and loan to others recovered/ (given)	147.33	(1,777.29)
	Net cash flow (used in) investing activities (B)	170.50	(1,757.82)
C	Net cash flow from financing activities:		
	Proceeds from Issue of equity	-	1,828.20
	Proceeds from short term borrowings	21.28	-
	Repayment of short term borrowings	-	-
	Interest on overdraft facility	(0.23)	-
	Payment of lease liability	-	-
	Net cash flow from financing activities (C)	21.05	1,828.20
D	Net (decrease)/ increase in cash and cash equivalents (A + B + C)	21.41	(131.18)
	Cash and cash equivalents at the beginning of the year	13.50	143.31
	Cash and cash equivalents at the end of the year	34.91	12.14

6. The figures for the previous periods have been regrouped/ rearranged whenever considered necessary, to confirm current period classification.

For and on behalf of the Board of Directors
IFL ENTERPRISES LIMITED

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Date: 2023.10.31 22:48:15
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Date : October 31, 2023
Place: Ahmedabad

Kamlesh Kanaiyalal Joshi
Managing Director & CFO
DIN : 05141194

IFL ENTERPRISES LIMITED

CIN: L74110DL2009PLC186958

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Tel: 7990080239; e-mail id: iflenterprice3@gmail.com Website: www. iflenterprises.com

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023

(Rs. in lacs)

S. No.	Particulars	Consolidated					
		Quarter ended			Half Year ended		Year ended
		30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Income						
	a) Revenue from operations	185.66	234.99	-	420.65	-	817.42
	b) Other income	34.50	43.52	-	78.02	-	129.56
	Total income	220.16	278.51	-	498.67	-	946.98
2	Expenses						
	a) Purchase of stock in trade	153.42	166.84	-	320.26	-	848.90
	b) Changes in inventories of stock in trade	15.42	55.14	-	70.56	-	(99.98)
	c) Employee benefits expense	2.36	2.35	-	4.71	-	17.27
	d) Finance costs	0.23	-	-	0.23	-	0.02
	e) Depreciation and amortisation expense	1.75	0.75	-	2.50	-	3.63
	f) Other expenses	5.50	6.71	-	12.21	-	105.16
	Total expenses	41.48	46.72	-	410.47	-	875.00
3	Profit / (Loss) before exceptional items and tax (1-2)	41.48	46.72	-	88.20	-	71.98
4	Exceptional items	-	-	-	-	-	-
5	Profit / (Loss) before tax (3-4)	41.48	46.72	-	88.20	-	71.98
6	Tax expense						
	a) Current tax	10.92	12.21	-	23.13	-	20.08
	b) Tax of earlier year provided / written back	-	-	-	-	-	-
	c) Deferred tax	0.03	0.22	-	0.25	-	0.09
7	Profit / (Loss) after Tax (5-6)	30.53	34.29	-	64.82	-	51.81
8	Other comprehensive income						
	a) Items that will not be reclassified to profit and loss	-	-	-	-	-	-
	Re-measurement gains (losses) on defined benefit plans	-	-	-	-	-	-
	Income tax effect	-	-	-	-	-	-
	b) Income tax relating to items that will not be reclassified to profit and loss	-	-	-	-	-	-
	Net other comprehensive income to be reclassified to profit or loss in subsequent periods	-	-	-	-	-	-
	Income tax effect	-	-	-	-	-	-
	Total other comprehensive income / (loss) for the year	-	-	-	-	-	-
9	Total comprehensive income / (loss) for the period/year (7+8)	30.53	34.29	-	64.82	-	51.81
10	Paid up equity share capital (face value of Rs. 10 per share)	2,274.04	2,274.04	-	2,274.04	-	1,819.23
11	Other equity						681.61
12	Earnings per equity share (face value of Rs. 10 per share) (not annualised, excluding year end)						
	Basic (Rs.)	0.13	0.15	-	0.29	-	0.42
	Diluted (Rs.)	0.13	0.15	-	0.29	-	0.42

Note:

1. The Unaudited Consolidated Financial Results have been reviewed and approved by the Board of Directors at their Meetings held on 31st October, 2023. In compliance with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations as amended, 2015 ("SEBI Listing Regulations"), a limited review of the above results has been carried out by the Statutory Auditors of the Company.

2. The Unaudited Consolidated Financial Results have been prepared in accordance with the Indian Accounting Standards (Ind AS), Section 133 of the Companies Act, 2013 read with Rules framed thereunder and Schedule III to the Companies Act, 2013 as amended.

3. The Company has a single reportable segment for the purpose of Ind AS-108.

Particulars	As at 30-Sep-23	As at 31-Mar-23
ASSETS:		
Non-current assets		
Property, plant and equipment	33.65	9.21
Right-to-use Asset	-	-
Goodwill	-	-
Intangible assets	-	-
Financial assets	-	-
Loans	-	-
Other financial assets	5.00	-
Non - Current tax assets (Net)	-	-
Deferred Tax Assets	1.58	1.84
Other non-current assets	7.48	3.77
Total non-current assets	47.71	14.82
Current assets		
Inventories	29.77	100.34
Contract Assets	-	-
Financial assets		
Investments	5.62	3.43
Trade receivables	580.97	425.73
Cash and cash equivalents	36.58	15.08
Other financial assets	2,094.97	2,290.32
Current tax assets (Net)	-	-
Other current assets	-	-
Total current assets	2,747.91	2,834.90
Total assets	2,795.62	2,849.72
EQUITY AND LIABILITIES:		
Equity		
Equity share capital	2,274.04	1,819.23
Other equity	291.62	681.61
Total equity	2,565.66	2,500.84
Non-current liabilities		
Financial liabilities		
Borrowings	21.28	-
Lease Liabilities	-	-
Provisions	-	-
Other non-current liabilities	-	-
Total non-current liabilities	21.28	-
Current liabilities		
Financial liabilities		
Borrowings	8.74	-
Trade payables		
(a) Total outstanding dues of micro enterprises and small enterprises	0.45	0.68
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	20.19	58.13
Lease Liabilities	-	-
Other financial liabilities	-	29.83
Other current liabilities	177.70	260.24
Provisions	1.60	-
Total current liabilities	208.68	348.88
Total equity and liabilities	2,795.62	2,849.72

5 Statement of Cash Flow - Consolidated

	Particulars	Six months ended on	
		30-Sep-23	30-Sep-22
A	Cash flow from operating activities		
	Profit / (loss) before tax	88.20	-
	<u>Adjustment to reconcile profit before tax to net cash flows:</u>		
	Depreciation and amortisation expense	2.50	-
	Finance cost	0.23	-
	Gain on Lease modification	-	-
	Interest income	(53.02)	-
	Operating cash flows before working capital changes	37.91	-
	Movements in working capital :	-	-
	Changes in other assets and financial assets	(42.55)	-
	Changes in trade payable and financial liabilities	(38.15)	-
	Changes in other liabilities and provisions	(65.00)	-
		(107.79)	-
	Cash generated from / (used in) operations	(107.79)	-
	Income taxes paid / Refund - Net	(14.00)	-
	Net cash flow from / (used in) operating activities (A)	(121.79)	-
B	Cash flow from investing activities:		
	Purchase of fixed assets, including intangible assets	(25.17)	-
	Investment/ (redemption) in fixed deposits	(5.00)	-
	Interest received	53.02	-
	Inter corporate deposits and loan to others recovered/ (given)	147.33	-
	Net cash flow (used in) investing activities (B)	170.19	-
C	Net cash flow from financing activities:		
	Proceeds from Redeemable Preference shares	-	-
	Proceeds from short term borrowings	21.28	-
	Repayment of short term borrowings	(47.95)	-
	Interest on overdraft facility	(0.23)	-
	Payment of lease liability	-	-
	Net cash flow from financing activities (C)	(26.90)	-
D	Net (decrease)/ increase in cash and cash equivalents (A + B + C)	21.50	-
	Cash and cash equivalents at the beginning of the year	15.08	-
	Cash and cash equivalents at the end of the year	36.58	-

6. The figures for the previous periods have been regrouped/ rearranged whenever considered necessary, to confirm current period classification.

For and on behalf of the Board of Directors
IFL ENTERPRISES LIMITED

KAMLESH
KANAIYALAL JOSHI

Digitally signed by KAMLESH
KANAIYALAL JOSHI
Date: 2023.10.31 22:42:28
+05'30'

Date : October 31, 2023
Place: Ahmedabad

Kamlesh Kanaiyalal Joshi
Managing Director & CFO
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