

S.J.S. Enterprises Limited*(Formerly known as S.J.S. Enterprises Private Limited)*Sy No 28/P16 of Agra Village and Sy No 85/P6
of B.M Kaval Village Kengeri Hobli Bangalore 560082

P: +91 80 6194 0777 F: +91 80 29425110

Email Id: info@sjsindia.com, compliance@sjsindia.com

ISO 14001 ISO 45001
ISO 9001 IATF 16949
Certified

CIN: L51909KA2005PLC036601

www.sjsindia.com



May 22, 2024

To,

National Stock Exchange of India Limited Exchange Plaza, 5 th Floor, Plot No. C/1, G Block, Bandra – Kurla Complex, Bandra (E), Mumbai -400 051 Symbol: SJS	BSE Limited Corporate Relationship Department, 2 nd Floor, New Trading Wing, Rotunda Building, P.J. Towers, Dalal Street, Mumbai – 400 001 Scrip Code: 543387
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ISIN: INE284S01014

Dear Sir/Madam,

Subject: Newspaper Publication of Financial Results (Standalone and Consolidated) of the Company for the quarter and year ended March 31, 2024.

Pursuant to Regulation 30 and 47 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended, we are enclosing herewith copies of newspaper publication extract of audited financial results of the Company for the quarter and year ended March 31, 2024, published in:

1. Financial Express (English edition), issue dated May 22, 2024 and
2. Vishwavani (Kannada edition), issue dated May 22, 2024.

You are requested to kindly take the same on record.

Thank you.**Yours faithfully,****For S.J.S. Enterprises Limited**

Thabraz Hushain W.**Company Secretary and Compliance Officer****Membership No.: A51119****Encl: As above**



GODAWARI POWER & ISPAT LIMITED

Regd. Office: 428/2, Phase-I, Industrial Area, Siltara, Raipur (C.G.) Corporate Office: Hira Arcade, Pandri, Raipur (C.G.) 492004

CIN.: L27106CT1999PLC013756, Tel : 0771-4082000, Fax : 0771-4057601, Web.: www.godawaripowerispat.com, E-mail: yarra.rao@hiragroup.com

EXTRACT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2024
 (Except EPS all figures Rs in Crores)

S. No.	Particulars	CONSOLIDATED				
		3 MONTHS ENDED			YEAR ENDED	
		Audited	Un-audited	Audited	Audited	Audited
	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023	
1	Total income from Operations	1569.99	1324.71	1342.27	5553.28	5857.10
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	310.18	296.44	258.02	1238.46	1097.31
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	309.86	296.44	243.29	1255.98	1082.58
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	218.85	229.16	169.54	935.59	793.36
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	216.89	236.48	153.32	960.22	779.03
6	Paid-up Equity Share Capital	62.36	62.36	64.86	62.36	64.86
7	Reserves (excluding Revaluation Reserve as shown in the Audited Balance Sheet of the previous year)	-	-	-	4433.52	3840.59
8	Earnings Per Share (of Rs. 5/- each) (for continuing and discontinued operations) (before and after extraordinary items)					
	(a) Basic	17.60	18.38	13.07	75.09	61.16
	(b) Diluted	17.47	18.38	13.07	74.52	61.16

The additional information on Standalone Financial Results is as below: (Rs in Crores)

S. No.	Particulars	STANDALONE				
		3 MONTHS ENDED			YEAR ENDED	
		Audited	Un-audited	Audited	Audited	Audited
	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023	
1	Total Income From Operations	1431.63	1235.06	1247.83	5131.88	5380.96
2	Profit/(Loss) before tax	297.80	296.14	264.15	1235.11	1077.63
3	Profit/(Loss) after tax	209.24	228.59	191.90	917.44	798.22

Notes: 1. The Financial Results of the company for the quarter and year ended 31st March, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 21st May, 2024.
 2. The above is an extract of the detailed format of financial results filed for the quarter and year ended 31st March, 2024 filed with stock exchanges under regulation 33 & other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full formats of the financial results are available on the stock exchange websites (www.bseindia.com and www.nseindia.com) and on the Company's website (www.godawaripowerispat.com)

Place: Raipur Date: 21.05.2024
 For and on behalf of Board of Directors
 Sd/-
 Abhishek Agrawal, Whole Time Director



S.J.S. ENTERPRISES LIMITED

(Formerly S.J.S. Enterprises Private Limited)

Registered and Corporate Office: Sy No 28/P16 of Agra Village and Sy No 85/P6 of B.M Kaval Village, Kengeri Hobli, Bangalore 560 082, Karnataka, India
 Website: www.sjsindia.com | E-mail: compliance@sjsindia.com | Tel: +91 80 6194 0777
 CIN: L51909KA2005PLC036601

Extract of Statement of consolidated audited financial results for the Quarter & Financial Year ended 31st March 2024

Sr. No.	Particulars	(Rupees in million, except per equity share data)				
		Quarter ended		Year ended		
		31 March 2024	31 December 2023	31 March 2023	31 March 2024	31 March 2023
		Audited	Unaudited	Audited	Audited	Audited
1	Total income from operations	1867.89	1605.85	1,065.69	6278.00	4,330.49
2	Net Profit for the period (before tax and exceptional items)	363.77	279.02	206.49	1126.49	911.70
3	Net Profit for the period before tax (after exceptional items)	363.77	279.02	206.49	1126.49	911.70
4	Net Profit for the period after tax and after exceptional items	271.77	208.53	153.82	853.71	672.53
5	Total Comprehensive Income for the period [Comprising Profit for the period (after tax) and Other Comprehensive Income (after tax)]	295.98	206.52	153.91	868.75	666.80
6	Equity Share Capital	310.38	310.38	304.38	310.38	304.38
7	Other Equity					
8	Earnings Per Share (of Rs. 10/- each)					
	1. Basic	8.64	6.72	5.05	27.45	22.10
	2. Diluted	8.46	6.57	4.99	26.87	21.81

Notes: 1. Key Standalone Financial Information of the company is given below:

Sr. No.	Particulars	(Rupees in million)				
		Quarter ended		Year ended		
		31 March 2024	31 December 2023	31 March 2023	31 March 2024	31 March 2023
		Audited	Unaudited	Audited	Audited	Audited
1	Total Revenue from Operations	1022.59	910.52	693.55	3633.61	2,961.92
2	Profit before tax	239.68	219.55	158.04	885.56	786.96
3	Profit after tax	183.76	165.41	121.31	675.59	587.86
4	Total Comprehensive Income	206.84	164.17	121.81	691.60	581.03

2. The above Consolidated and Standalone audited financial results for the quarter and year ended 31 March 2024 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their respective meeting held on 20 May 2024.
 3. The above is an extract of the audited quarterly & year ended financial results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended. The detailed audited financial results are available on the website of BSE Limited at www.bseindia.com and National Stock Exchange of India Limited at www.nseindia.com and also on the Company's website at www.sjsindia.com

For and on behalf of the Board of Directors
 Sd/-
 K A Joseph
 Managing Director
 DIN: 00784084

This advertisement is for information purpose only and does not constitute an offer or an invitation or a recommendation to purchase, to hold or sell securities. This is not an announcement for the offer document. All capitalized terms used herein and not defined herein shall have the meaning assigned to them in the letter of offer dated May 09th, 2024 the "Letter of offer" or ("LOF") filed with BSE Limited ("BSE").

IFL ENTERPRISES LIMITED

Our Company was originally incorporated as "Sarthak Suppliers Private Limited" on January 23, 2009 as a Private Limited Company under the Companies Act, 1956, by the Registrar of Companies, Delhi and Haryana. However, subsequently, the name of our Company was changed from "Sarthak Suppliers Private Limited" to "IFL Enterprises Private Limited" and a fresh Certificate of Incorporation was granted by the Registrar of Companies, Delhi and Haryana at New Delhi on January 27, 2016. Further, our Company was converted into a public limited company and the name of the Company was changed to "IFL Enterprises Limited" on February 18, 2016 and a fresh Certificate of Incorporation consequently upon change of name was granted by the Registrar of Companies, Delhi and Haryana. For further details of change in name and registered office of our Company, please refer to "General Information" beginning on page 38 of this Letter of Offer.

Corporate Identification Number: L74110GJ2009PLC151201
 Registered Office: Office No. 412, 4th Floor Ship Zaveri, Samruddhi Soc., NR, Shyamal Cross Road, Satellite, Polytechnic Ahmadabad, Gujarat, India-380015
 Contact Person: Mr. Rahul Pitaiya, Company Secretary and Compliance Officer;
 Tel: + 91-7990080239 Email-ID: iflenterprice3@gmail.com Website: www.iflenterprises.com

OUR PROMOTER: MR. NISHANT SUBHASHCHANDRA GANDHI

ISSUE PROGRAMME

ISSUE OPENS ON	LAST DATE FOR ON MARKET RENUNCIATIONS*	ISSUE CLOSES ON#
Monday, 27th May, 2024	Thursday, 20th June, 2024	Tuesday, 25th June, 2024

* Eligible Equity Shareholders are requested to ensure that renunciation through off-market transfer is completed in such a manner that the Rights Entitlements are credited to the demat account of the Renouncee(s) on or prior to the Issue Closing Date.
 # Our Board or a duly authorized committee thereof will have the right to extend the Issue period as it may determine from time to time but not exceeding 30 (thirty) days from the Issue Opening Date (inclusive of the Issue Opening Date). Further, no withdrawal of Application shall be permitted by any Applicant after the Issue Closing Date.
 ISSUE OF UPTO 49,52,69,896 EQUITY SHARES OF FACE VALUE OF ₹ 1.00/- (RUPEE ONE ONLY) EACH OF OUR COMPANY (THE "RIGHTS EQUITY SHARES") FOR CASH AT A PRICE OF ₹ 1.00/- (RUPEE ONE ONLY) PER RIGHT EQUITY SHARE AGGREGATING UP TO ₹ 49,52,69,896 LAKHS* ON A RIGHTS BASIS TO THE ELIGIBLE EQUITY SHAREHOLDERS OF OUR COMPANY IN THE RATIO OF 198 (ONE HUNDRED NINETY-EIGHT) EQUITY SHARE(S) FOR EVERY 100 (ONE HUNDRED) EQUITY SHARE HELD BY THE ELIGIBLE EQUITY SHAREHOLDERS ON THE RECORD DATE, THAT IS ON FRIDAY, 17th MAY, 2024 (THE "ISSUE"). FOR FURTHER DETAILS, SEE "TERMS OF THE ISSUE" BEGINNING ON PAGE 176.

PAYMENT SCHEDULE FOR THE RIGHTS EQUITY SHARES

AMOUNT PAYABLE PER RIGHTS EQUITY SHARE*	FACE VALUE (₹)	PREMIUM (₹)	TOTAL (₹)
On Application 100%	1.00	Nil	1.00
Total (₹)	1.00	Nil	1.00

ASBA*

Simple, Safe, Smart way of Application - Make use of it !!!
 *Application supported by Blocked Amount (ASBA) is a better way of applying to issues by simple blocking the fund in the bank account, investors can avail the same. For further details read section on ASBA below.

In accordance with Regulation 76 of the SEBI ICDR Regulations, SEBI Rights Issue Circulars, SEBI/HO/CFD/DIL2/CIR/P/2021/633 dated October 1, 2021, SEBI/HO/CFD/DIL2/CIR/P/2021/552 dated April 22, 2021, SEBI/HO/CFD/DIL1/CIR/P/2021/113 dated January 19, 2021, SEBI/HO/CFD/DIL1/CIR/P/2020/136 dated July 24, 2020; and SEBI/HO/CFD/DIL2/CIR/P/2020/78 dated May 6, 2020 (collectively hereafter referred to as "SEBI Rights Issue Circulars") and subject to the conditions prescribed under the SEBI circular SEBI/CFD/DIL/ASBA/1/2009/30/12 dated December 30, 2009 and SEBI circular CIR/CFD/DIL/1/2011 dated April 29, 2011 (together "ASBA Circulars"), all Investors desiring to make an Application in the Issue are mandatorily required to use either the ASBA process. Original Shareholders shall mean the Resident Shareholders who are holding the Equity Shares of our Company as on the Record Date i.e., May 17th, 2024. Investors should carefully read the provisions applicable to such Applications before making their Application through ASBA. For details, see "Procedure for Application through the ASBA Process" on page 176 of the Letter of Offer.

Please Note that in accordance with Regulation 77A of the SEBI ICDR Regulations read with the SEBI Rights Issue Circulars, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialized form only. Accordingly, Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date i.e. May 17th, 2024 and desirous of subscribing to Rights Equity Shares in this Issue are advised to furnish the details of their demat account to the Registrar or our Company, in the manner provided on the website of the Registrar to the Issue at www.skylinert.com at least two Working Days prior to the Issue Closing Date i.e. Tuesday, 25th June, 2024. They may also communicate with the Registrar with the help of the helpline number (+011-40450193/97) and their email address (grievances@skylinert.com).

Prior to the Issue Opening Date, the Rights Entitlements of those resident Eligible Equity Shareholders, among others, who hold Equity Shares in physical form, and whose demat account details are not available with our Company or the Registrar, shall be credited in a demat suspense escrow account opened by our Company namely IFL Enterprises Limited Unclaimed Securities Suspense Account Operated By Skyline FSP Ltd for credit for Right Entitlement.

As on Record Date and who have not furnished the details of their demat account to the Registrar or our Company at least two Working Days prior to the Issue Closing Date, i.e. 25th June, 2024 shall not be eligible to make an Application for Rights Equity Shares against their Rights Entitlements with respect to the equity shares held in physical form.

PROCEDURE FOR APPLICATION: In accordance with Regulation 76 of the SEBI ICDR Regulations, SEBI Rights Issue Circulars and ASBA Circulars, all Investors desiring to make an Application in this Issue are mandatorily required to use either the ASBA process or the optional mechanism instituted only for resident Investors in this Issue. Investors should carefully read the provisions applicable to such Applications before making their Application through ASBA or the optional mechanism.

For details of procedure for application by the resident Eligible Equity Shareholders holding Equity Shares in physical form as on the Record Date, see "Procedure for Application by Eligible Equity Shareholders holding Equity Shares in physical form" beginning on page 179 of this Letter of Offer.

PROCEDURE FOR APPLICATION THROUGH THE ASBA PROCESS: An investor, wishing to participate in this Issue through the ASBA facility, is required to have an ASBA enabled bank account with an SCSB, prior to making the Application. Investors desiring to make an Application in this Issue through ASBA process, may submit the Application Form to the Designated Branch of the SCSB or online/electronic Application through the website of the SCSBs (if made available by such SCSB) for authorizing such SCSB to block Application Money payable on the Application in their respective ASBA Accounts.

Investors should ensure that they have correctly submitted the Application Form, or have otherwise provided an authorisation to the SCSB, via the electronic mode, for blocking funds in the ASBA Account equivalent to the Application Money mentioned in the Application Form, as the case may be, at the time of submission of the Application.

APPLICATION BY ELIGIBLE EQUITY SHAREHOLDERS HOLDING EQUITY SHARES IN PHYSICAL FORM: Please note that in accordance with Regulation 77A of the SEBI ICDR Regulations read with the SEBI Rights Issue Circulars, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialized form only. Accordingly, Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date i.e. May 17th, 2024 and desirous of subscribing to Rights Equity Shares in this Issue are advised to furnish the details of their demat account to the Registrar or our Company, in the manner provided on the website of the Registrar to the Issue at www.skylinert.com at least two Working Days prior to the Issue Closing Date i.e. 25th June, 2024. They may also communicate with the Registrar with the help of the helpline number (+011-40450193/97) and their email address (grievances@skylinert.com).

ALLOTMENT OF THE RIGHTS EQUITY SHARES IN DEMATERIALIZED FORM: PLEASE NOTE THAT THE RIGHTS EQUITY SHARES APPLIED FOR IN THIS ISSUE CAN BE ALLOTTED ONLY IN DEMATERIALIZED FORM AND TO THE SAME DEPOSITORY ACCOUNT IN WHICH OUR EQUITY SHARES ARE HELD BY SUCH INVESTOR ON THE RECORD DATE i.e. FRIDAY, MAY 17th, 2024;

DISPATCH OF THE ABRIDGED LETTER OF OFFER ("ALOF") AND APPLICATION FORM: The Dispatch of the ALOF and Application Form for the Issue completed on or before Tuesday, 21st May, 2024 by the Registrar to the Issue.

CREDIT OF RIGHTS ENTITLEMENTS IN DEMAT ACCOUNTS OF ELIGIBLE EQUITY SHAREHOLDERS: In accordance with Regulation 77A of the SEBI ICDR Regulations read with the SEBI Rights Issue Circulars, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialized form only. Prior to the Issue Opening Date, our Company shall credit the Rights Entitlements to (i) the demat accounts of the Eligible Equity Shareholders holding the Equity Shares in dematerialized form; and (ii) a demat suspense escrow account (namely, "IFL ENTERPRISES LIMITED UNCLAIMED SECURITIES SUSPENSE ACCOUNT OPERATED BY SKYLINE FSP LTD") opened by our Company, for the Eligible Equity Shareholders which would comprise Rights Entitlements relating to (a) Equity Shares held in a demat suspense account pursuant to Regulation 39 of the SEBI Listing Regulations; or (b) Equity Shares held in the account of IEPF authority; or (c) the demat accounts of the Eligible Equity Shareholder which are frozen or details of which are unavailable with our Company or with the Registrar on the Record Date; or (d) Equity Shares held by Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date where details of demat accounts are not provided by Eligible Equity Shareholders to our Company or Registrar; or (e) credit of the Rights Entitlements returned/reversed/failed; or (f) the ownership of the Equity Shares currently under dispute, including any court proceedings.

APPLICATIONS ON PLAIN PAPER UNDER ASBA PROCESS: An Eligible Equity Shareholder who has neither received the Application Form nor is in a position to obtain the Application Form either from our Company, Registrar to the Issue, Manager to the Issuer or from the website of the Registrar, can make an Application to subscribe to the Issue on plain paper through ASBA process. Eligible Equity Shareholders shall submit the plain paper application to the Designated Branch of the SCSB for authorizing such SCSB to block an amount equivalent to the amount payable on the application in the said bank account maintained with the same SCSB. Applications on plain paper will not be accepted from any address outside India.

The application on plain paper, duly signed by the Eligible Equity Shareholder including joint holders, in the same order and as per specimen recorded with his bank, must reach the office of the Designated Branch of the SCSB before the Issue Closing Date and should contain the following particulars:

- Name of our Company, being IFL Enterprises Limited;
- Name and address of the Eligible Equity Shareholder including joint holders (in the same order and as per specimen recorded with our Company or the Depository);
- Registered Folio Number/ DP and Client ID No.;
- Number of Equity Shares held as on Record Date;
- Allotment option - only dematerialised form;
- Number of Rights Equity Shares entitled to;
- Number of Rights Equity Shares applied for within the Rights Entitlements;
- Number of additional Rights Equity Shares applied for, if any;
- Total number of Rights Equity Shares applied for;
- Total amount paid at the rate of ₹ 1.00 per Rights Equity Share;
- Details of the ASBA Account such as the account number, name, address and branch of the relevant SCSB;
- In case of NR Eligible Equity Shareholders making an application with an Indian address, details of the NRE/FNRR/NRO Account such as the account number, name, address and branch of the SCSB with which the account is maintained;
- Except for Applications on behalf of the Central or State Government, the residents of Sikkim and the officials appointed by the courts, PAN of the Eligible Equity Shareholder and for each Eligible Equity Shareholder in case of joint names, irrespective of the total value of the Rights Equity Shares applied for pursuant to this Issue;

Our Company and the Registrar shall not be responsible if the Applications are not uploaded by SCSB or funds are not blocked in the Investors' ASBA Accounts on or before the Issue Closing Date.

LAST DATE FOR APPLICATION: The last date for submission of the duly filled in Application Form is the Issue Closing Date i.e. Tuesday, 25th June, 2024. Our Board or Rights Issue committee may extend the said date for such period as it may determine from time to time, subject to the provisions of the Articles of Association, and subject to the Issue Period not exceeding 30 days from the Issue Opening Date i.e. Monday, 27th May, 2024.

If the Application together with the amount payable is either (i) not blocked with an SCSB; or (ii) not received by the Bankers to the Issue or the Registrar on or before the close of banking hours on the Issue Closing Date or such date as may be extended by our Board or Rights Issue Committee, the invitation to offer contained in the Letter of Offer shall be deemed to have been declined and our Board or Rights Issue Committee shall be at liberty to dispose of the Equity Shares hereby offered, as provided under "Terms of the Issue - Basis of Allotment" on page 194 of the Letter of Offer.

PROCEDURE FOR RENUNCIATION OF RIGHTS ENTITLEMENTS: The Investors may renounce the Rights Entitlements, credited to their respective demat accounts, either in full or in part (a) by using the secondary market platform of the Stock Exchanges; or (b) through an off-market transfer, during the Renunciation Period. The Investors should have the demat Rights Entitlements credited/ lying in his/ her own demat account prior to the renunciation.

Investors may be subject to adverse foreign, state or local tax or legal consequences as a result of trading in the Rights Entitlements. Investors who intend to trade in the Rights Entitlements should consult their tax advisor or stock broker regarding any cost, applicable taxes, charges and expenses (including brokerage) that may be levied for trading in Rights Entitlements.

a. ON MARKET RENUNCIATION

The Investors may renounce the Rights Entitlements, credited to their respective demat accounts by trading/ selling them on the secondary market platform of the Stock Exchanges through a registered stock broker in the same manner as the existing Equity Shares of our Company.

In this regard, in terms of provisions of the SEBI ICDR Regulations and the SEBI Rights Issue Circulars, the Rights Entitlements credited to the respective demat accounts of the Eligible Equity Shareholders shall be admitted for trading on the Stock Exchanges under ISIN INE714U20016 subject to requisite approvals. The details for trading in Rights Entitlements will be as specified by the Stock Exchanges from time to time.

The Rights Entitlements are tradable in dematerialized form only. The market lot for trading of Rights Entitlements is 1 (one) Rights Entitlements.

The on-Market Renunciation shall take place only during the Renunciation Period for On Market Renunciation, i.e., from Monday, 27th May, 2024 to Thursday, 20th June, 2024 (both days inclusive).

b. OFF MARKET RENUNCIATION

The Investors may renounce the Rights Entitlements, credited to their respective demat accounts by way of an off-market transfer through a depository participant. The Rights Entitlements can be transferred in dematerialised form only.

Eligible Equity Shareholders are requested to ensure that renunciation through off-market transfer is completed in such a manner that the Rights Entitlements are credited to the demat account of the Renouncees on or prior to the Issue Closing Date.

The Investors holding the Rights Entitlements who desire to transfer their Rights Entitlements will have to do so through their depository participant by issuing a delivery instruction slip quoting the ISIN INE714U20016, the details of the buyer and the details of the Rights Entitlements they intend to transfer.

The buyer of the Rights Entitlements (unless already having given a standing receipt instruction) has to issue a receipt instruction slip to their depository participant. The Investors can transfer Rights Entitlements only to the extent of Rights Entitlements available in their demat account.

The instructions for transfer of Rights Entitlements can be issued during the working hours of the depository participants.

The detailed rules for transfer of Rights Entitlements through off-market transfer shall be as specified by the NSDL and CDSL from time to time.

INVESTORS TO KINDLY NOTE THAT AFTER PURCHASING THE RIGHTS ENTITLEMENTS THROUGH ON MARKET RENUNCIATION / OFF MARKET RENUNCIATION, AN APPLICATION HAS TO BE MADE FOR SUBSCRIBING THE RIGHTS EQUITY SHARES. IF NO APPLICATION IS MADE BY THE PURCHASER OF RIGHTS ENTITLEMENTS ON OR BEFORE ISSUE CLOSING DATE THEN SUCH RIGHTS ENTITLEMENTS WILL GET LAPSED AND SHALL BE EXTINGUISHED AFTER THE ISSUE CLOSING DATE. NO RIGHTS EQUITY SHARES FOR SUCH LAPSED RIGHTS ENTITLEMENTS WILL BE CREDITED, EVEN IF SUCH RIGHTS ENTITLEMENTS WERE PURCHASED FROM MARKET AND PURCHASER WILL LOSE THE AMOUNT PAID TO ACQUIRE THE RIGHTS ENTITLEMENTS.

FOR PROCEDURE OF APPLICATION BY SHAREHOLDERS WHO HAVE PURCHASED THE RIGHT ENTITLEMENT THROUGH ON MARKET RENUNCIATION / OFF MARKET RENUNCIATION, PLEASE REFER TO THE HEADING TITLED "PROCEDURE FOR APPLICATION THROUGH THE ASBA PROCESS" ON PAGE 176 OF THE LETTER OF OFFER.
LISTING AND TRADING OF THE RIGHTS EQUITY SHARES TO BE ISSUED PURSUANT TO THE ISSUE: The existing Equity Shares of our Company are listed and traded under the ISIN: INE714U01024 on BSE (Scrip Code: 540377). The Rights Equity Shares proposed to be issued on a rights basis shall be listed and admitted for trading on BSE subject to necessary approvals. Our Company has received in-principle approval from BSE through their letter dated May 02nd, 2024. Our Company will apply to BSE for final approval for the listing and trading of the Rights Equity Shares subsequent to their Allotment.

DISCLAIMER CLAUSE OF SEBI: The Draft Letter of Offer has not been filed with SEBI in terms of SEBI ICDR Regulations as the size of issue is less than Rs. 5,000.00 Lakhs. However, the Letter of Offer has been filed with SEBI.

DISCLAIMER CLAUSE OF BSE (DESIGNATED STOCK EXCHANGE): It is to be distinctly understood that the permission given by BSE Limited should not in any way be deemed or construed that the letter of offer has been cleared or approved by BSE Limited, nor does it certify the correctness or completeness of any of the contents of the letter of offer.

AVAILABILITY OF ISSUE MATERIALS:

In accordance with the SEBI ICDR Regulations, SEBI circulars SEBI/HO/CFD/DIL2/CIR/P/2020/78 dated May 6, 2020, Circular SEBI/HO/CFD/DIL1/CIR/P/2020/136 dated July 24, 2020, Circular SEBI/HO/CFD/DIL1/CIR/P/2021/113 dated January 19, 2021, SEBI circular SEBI/HO/CFD/DIL2/CIR/P/2021/552 dated April 22, 2021 and SEBI circular SEBI/HO/CFD/DIL2/CIR/P/2021/633 dated October 1, 2021 and other applicable law, our Company will send, only through email, the Abridged Letter of Offer, the Rights Entitlement Letter, Application Form and other issue material to the email addresses of all the Eligible Equity Shareholders who have provided their Indian addresses to our Company.

Investors can access this Letter of Offer, the Abridged Letter of Offer and the Application Form (provided that the Eligible Equity Shareholder is eligible to subscribe for the Rights Equity Shares under applicable securities laws) on the websites of:

i. our Company at: <https://www.iflenterprises.com>;

iii. the Registrar to the Issue at www.skylinert.com;

iv. the Stock Exchanges at www.bseindia.com and

