

RattanIndia Enterprises Limited

Extract from the Audited Consolidated Financial Results
for the Quarter and Year Ended March 31, 2024

(Rs. Million)

Sr. No.	Particulars	Quarter ended			Year ended	
		31.03.2024 (Audited)	31.12.2023 (Unaudited)	31.03.2023 (Audited)	31.03.2024 (Audited)	31.03.2023 (Audited)
1	Total income from operations	12,942.99	16,534.99	11,057.65	56,096.35	41,237.90
2	Net (loss)/ profit for the period (before tax and exceptional items)	(813.33)	2,129.25	(1,366.07)	5,025.29	(2,733.88)
3	Net (loss)/ profit for the period before tax (after exceptional items)	(813.33)	2,129.25	(1,366.07)	4,525.05	(2,733.88)
4	Net (loss)/ profit for the period after tax (after exceptional items)	(815.06)	1,873.49	(1,380.29)	4,244.54	(2,861.43)
5	Total comprehensive (loss)/ income for the period [Comprising (loss)/ income for the period after tax and other comprehensive income (net of tax)]	(813.09)	1,873.96	(1,375.95)	4,249.13	(2,858.60)
6	Paid-up equity share capital (face value of Rs. 2 per equity share)	2,764.54	2,764.54	2,764.54	2,764.54	2,764.54
7	Other Equity as shown in the audited balance sheet	-	-	-	5,629.15	1,328.18
8	Earnings per share (EPS) (face value of Rs. 2 per equity share)					
	- Basic (Rs.)	(0.59)*	1.36*	(1.00)*	3.09	(2.06)
	- Diluted (Rs.)	(0.59)*	1.36*	(1.00)*	3.09	(2.06)

Notes:
(a) Additional information on standalone financial results is as follows:

Sr. No.	Particulars	Quarter ended			Year ended	
		31.03.2024 (Audited)	31.12.2023 (Unaudited)	31.03.2023 (Audited)	31.03.2024 (Audited)	31.03.2023 (Audited)
1	Total income from operations	20.07	20.33	8.86	64.21	40.42
2	Net (loss)/ profit for the period before tax	(889.51)	2,143.19	(1,132.54)	5,227.48	(2,800.74)
3	Net (loss)/ profit for the period after tax	(807.38)	1,942.41	(1,132.54)	5,108.83	(2,800.74)
4	Total comprehensive (loss)/ income for the period [Comprising (loss)/ income for the period after tax and other comprehensive income (net of tax)]	(807.88)	1,942.41	(1,132.78)	5,108.19	(2,800.93)

(b) The above is an extract of the detailed format of audited financial results for the quarter and year ended March 31, 2024 filed with the Stock Exchanges under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the audited financial results are available on the company's website <https://www.rattanindia.com> and on the Stock Exchanges website at www.bseindia.com and www.nseindia.com.Registered Office : 5th Floor, Tower-B, Worldmark 1, Aerocity - New Delhi- 110037
CIN: L74110DL2010PLC210263On behalf of the Board of Directors
For RattanIndia Enterprises LimitedPlace: New Delhi
Date : May 29, 2024Rajesh Kumar
Whole Time director

(This is not an Offer Document. This is a CORRIGENDUM TO PROSPECTUS DATED MAY 24, 2024)



ASSOCIATED COATERS LIMITED

Corporate Identification Number: U28129WB2017PLC224001

Our Company was originally incorporated as 'ASSOCIATED COATERS PRIVATE LIMITED' a private limited company under the Companies Act, 2013 with the Registrar of Companies ("ROC"), Kolkata pursuant to Certificate of Incorporation dated December 22, 2017. The name of the company was changed from 'ASSOCIATED COATERS PRIVATE LIMITED' to 'ASSOCIATED COATERS LIMITED', consequent to conversion of our company from private limited company to public limited company, pursuant to Special Resolution passed by the shareholders of our Company in the Extra-ordinary General Meeting held on October 24, 2023, and a fresh certificate of incorporation consequent to change of name was issued by ROC, Kolkata on December 19, 2023. The corporate identification number of our company is U28129WB2017PLC224001. For further details please refer to the chapter titled "History and Certain Corporate Matters" beginning on page 121 of this Prospectus.

Registered Office: Ashuli Khanberia Maheshstala LP 20/83/46, Kolkata, Vivekanandapur, South 24 Parganas, Thakurpukur Maheshstala, West Bengal, India, 700141.
Telephone: +91 98304 37701 | Email: info@associatedcoaters.in | Website: www.associatedcoaters.in
Contact Person: Heenal Hitesh Rathod, Company Secretary and Compliance Officer

PROMOTERS OF OUR COMPANY: MR. JAGJIT SINGH DHILLON AND MS. NAVNEET KAUR

The Issue is being made in accordance with Chapter IX of the SEBI ICDR Regulations (IPO of Small and Medium Enterprises) and the Equity Shares are proposed to be listed on SME Platform of BSE Limited (BSE SME).

THE ISSUE

PUBLIC ISSUE OF 4,22,000 EQUITY SHARES OF FACE VALUE OF ₹ 10.00 EACH ("EQUITY SHARES") OF ASSOCIATED COATERS LIMITED (THE "COMPANY" OR THE "ISSUER") FOR CASH AT A PRICE OF ₹ 121 PER EQUITY SHARE INCLUDING A SHARE PREMIUM OF ₹ 111 PER EQUITY SHARE (THE "ISSUE PRICE") AGGREGATING TO ₹ 510.62 LAKHS ("THE ISSUE") OF WHICH 66,000 EQUITY SHARES OF FACE VALUE OF ₹ 10.00 EACH FOR CASH AT A PRICE OF ₹ 121 PER EQUITY SHARE INCLUDING A SHARE PREMIUM OF ₹ 111 PER EQUITY SHARE AGGREGATING TO ₹ 79.86 LAKHS WILL BE RESERVED FOR SUBSCRIPTION BY MARKET MAKER TO THE ISSUE (THE "MARKET MAKER RESERVATION PORTION"). THE ISSUE LESS THE MARKET MAKER RESERVATION PORTION I.E. NET ISSUE OF 3,56,000 EQUITY SHARES OF FACE VALUE OF ₹ 10.00 EACH AT A PRICE OF ₹ 121 PER EQUITY SHARE INCLUDING A SHARE PREMIUM OF ₹ 111 PER EQUITY SHARE AGGREGATING TO ₹ 430.76 LAKHS (THE "NET ISSUE"). THE ISSUE AND THE NET ISSUE WILL CONSTITUTE 31.21 % AND 26.33% RESPECTIVELY OF THE POST ISSUE PAID UP EQUITY SHARE CAPITAL OF OUR COMPANY.

THE FACE VALUE OF THE EQUITY SHARES IS ₹ 10/- AND
THE ISSUE PRICE IS 12.1 TIMES OF THE FACE VALUE OF THE EQUITY SHARES

THIS ISSUE IS BEING MADE IN TERMS OF CHAPTER IX OF THE SECURITIES EXCHANGE BOARD OF INDIA (ISSUE OF CAPITAL AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2018 AS AMENDED ("SEBI (ICDR) REGULATIONS"), IN TERMS OF RULE 19(2)(b)(i) OF THE SECURITIES CONTRACTS (REGULATION) RULES, 1957. AS AMENDED, THIS IS AN ISSUE FOR AT LEAST 25% OF THE POST-ISSUE PAID-UP EQUITY SHARE CAPITAL OF OUR COMPANY. THIS ISSUE IS A FIXED PRICE ISSUE AND ALLOCATION IN THE NET ISSUE TO THE PUBLIC WILL BE MADE IN TERMS OF REGULATION 253 OF THE SEBI (ICDR) REGULATIONS. FOR FURTHER DETAILS, PLEASE REFER CHAPTER TITLED "ISSUE PROCEDURE" BEGINNING ON PAGE 193 OF THE PROSPECTUS.

FIXED PRICE ISSUE AT ₹ 121/- PER EQUITY SHARE

MINIMUM APPLICATION SIZE OF 1,000 EQUITY SHARES AND IN MULTIPLES OF 1,000 EQUITY SHARES THEREAFTER

CORRIGENDUM TO THE PROSPECTUS DATED MAY 24, 2024 & THE CORRIGENDUM DATED MAY 29, 2024

The Corrigendum is with reference to the Prospectus dated May 24, 2024 filed by Associated Coaters Limited in relation to the Issue with Registrar of Companies, Kolkata on May 24, 2024 and submitted with BSE Limited ("BSE") (SME Exchange).

Attention to the Investor is drawn:

1. On Page no. 110, under chapter titled "Our Business" the table of "PRODUCT WISE DETAILS" should be read as follows:

PRODUCT WISE REVENUE

Name of Product	Year 2021-2022		Year 2022-2023		Up to December 2023	
	Amount (in lakhs)	%	Amount (in lakhs)	%	Amount (in lakhs)	%
Wood Finish Coating	13.73	9.85	32.26	8.99	20.22	5.09
PVDF Coating	-	-	-	-	113.20	28.54
Powder Coating	125.68	90.15	326.69	91.01	263.48	66.37
Total	139.41	100.00	358.94	100.00	397.00	100.00

2. On Page no. 113, under chapter titled "Our Business" the table of "REVENUE FROM TOP 5 CUSTOMERS" should be read as follows:

REVENUE FROM OUR TOP 5 CUSTOMERS

Name of Product	Year 2021-2022		Year 2022-2023		Up to December 2023	
	Amount (in lakhs)	%	Amount (in lakhs)	%	Amount (in lakhs)	%
Top 1	41.44	29.73	59.50	16.58	157.16	39.59
Top 2	26.32	18.88	91.43	25.47	72.19	18.18
Top 3	26.77	19.20	60.42	16.83	61.28	15.44
Top 4	9.86	7.08	27.82	7.75	12.60	3.17
Top 5	-	-	-	-	9.96	2.51
Sales to top 5 Customers	104.39	74.89%	239.17	66.63%	313.19	78.89%

3. On Page no. 113, under chapter titled "Our Business" the table of "PURCHASES FROM OUR TOP 5 SUPPLIERS" should be read as follows:

PURCHASES FROM OUR TOP 5 SUPPLIERS:

Particulars	31-03-2022		31-03-2023		31-12-2023	
	Amount (₹ in lakhs)	% of Total Purchase	Amount (₹ in lakhs)	% of Total Purchase	Amount (₹ in lakhs)	% of Total Purchase
Top 1	-	-	-	-	73.85	33.19%
Top 2	29.49	51.77%	70.56	39.29%	59.01	26.52%
Top 3	4.84	8.49%	22.33	12.43%	24.33	10.94%
Top 4	4.94	8.67%	8.21	4.57%	17.75	7.98%
Top 5	6.89	12.10%	5.02	2.79%	9.13	4.10%
Purchases from top 5 suppliers	46.16	81.03%	106.12	59.08%	184.07	82.73%

LEAD MANAGER TO THE ISSUE	REGISTRAR TO THE ISSUE	COMPANY SECRETARY AND COMPLIANCE OFFICER
 GRETEX CORPORATE SERVICES LIMITED A-401, Floor 4th, Plot FP-616, (PT), Naman Midtown, Senapati Bapat Marg, Near Indiabulls, Dadar (W), Delisle Road, Delisle Road, Mumbai, Maharashtra, India, 400013. Tel No.: +91 96532 49863 Email: info@gretextgroup.com Website: www.gretextcorporate.com Contact Person: Mr. Arvind Haralka SEBI Registration No: INM00012177 CIN: L74999MH2008PLC288128	 BIGSHARE SERVICES PRIVATE LIMITED Office No. S6-2, 6th Floor, Pinnacle Business Park, next to Ahura Centre, Mahakali Caves Road, Andheri East, Mumbai - 400 093, Maharashtra, India Telephone: 022 - 6263 8200 E-mail: ipo@bigshareonline.com Investor Grievance E-mail: investor@bigshareonline.com Website: www.bigshareonline.com Contact Person: Mr. Vinayak Morbale SEBI Registration Number: INR000001385	 Ms. Heenal Hitesh Rathod, Ashuli Khanberia Maheshstala LP 20/83/46, Kolkata, Vivekanandapur, South 24 Parganas, Thakurpukur Maheshstala, West Bengal, India, 700141 Telephone: +919830437701 Email: info@associatedcoaters.in Website: www.associatedcoaters.in Investors can contact the Compliance Officer or the Registrar to the Issue in case of any pre- Issue or post-issue related problems, such as non-receipt of letters of allotment, credit of allotted shares in the respective beneficiary account, etc.

For Associated Coaters Limited

Sd/-
Jagjit Singh Dhillon
Managing Director
DIN: 07980441Place: West Bengal
Date: May 30, 2024

Investor should read the Prospectus carefully, including the Risk Factors on page 25 of the Prospectus before making any investment decision.

The Equity Shares have not been and will not be registered under the U.S. Securities Act 1933, as amended (the "Securities Act") or any state securities laws in the United States and may not be issued or sold within the United States or to, or for the account or benefit of, "U.S. persons" (as defined in Regulation S of the Securities Act), except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the Securities Act. Accordingly, the Equity Shares will be issued and sold (i) in the United States only to "qualified institutional buyers", as defined in Rule 144A of the Securities Act, and (ii) outside the United States in offshore transactions in reliance on Regulation S under the Securities Act and in compliance with the applicable laws of the jurisdiction where those offers and sales occur. The Equity Shares have not been and will not be registered, listed or otherwise qualified in any other jurisdiction outside India and may not be issued or sold, and Application may not be made by persons in any such jurisdiction, except in compliance with the applicable laws of such jurisdiction.

REAL GROWTH CORPORATION LIMITED (Formerly Known as REAL GROWTH COMMERCIAL ENTERPRISES LIMITED) [Regd. Office:- G-01, GROUND FLOOR, PLOT NO. SU, LSC B-BLOCK, RG CITY CENTRE, LAWRENCE ROAD DELHI-110035] CIN - L70109DL1995PLC064254, Website: www.realgrowth.co.in , Email: info@realgrowthcommercial.com					
Statement of Audited Financial Results for the quarter and Year ended 31st Mar 2024 (Rs. in Lakhs Except EPS)					
Particulars	For The Quarter Ended			For the Year Ended	
	31st Mar 2024 Audited	31st Dec 2023 Unaudited	Mar 31, 2023 Audited	31st Mar 2024 Audited	Mar 31, 2023 Audited
1 Income					
a Revenue from Operations	-	-	-	-	-
b Other Income	26.96	26.92	27.66	108.92	109.72
Total Income	26.96	26.92	27.66	108.92	109.72
2 Expenses					
a Cost of Material consumed	-	-	-	-	-
b Purchase of Stock in Trade	-	-	-	-	-
c Change in Inventories of Finished Goods, Work in Progress and Stock in Trade	-	-	-	-	-
d Employee Benefit Expenses	15.09	15.09	13.90	60.17	50.30
e Finance Cost	37.81	38.13	36.01	152.50	136.00
f Depreciation and Amortization Expenses	0.18	0.17	0.17	0.20	0.70
g Other Expenses	11.94	4.96	650.75	37.94	679.61
Total Expenses	65.02	58.34	707.89	241.91	866.68
3 P&L from Operations before exceptional items and Tax(1-2)	(38.05)	(31.41)	(680.23)	(132.99)	(756.96)
4 Exceptional Items (Loss/Gain)	-	-	-	-	-
5 Profit/(Loss) Before Tax (3-4)	(38.05)	(31.41)	(680.23)	(132.99)	(756.96)
6 Tax Expenses:					
a Current Tax & Previous Year Tax/(Reversal)	-	-	-	-	-
b Deferred Tax	-19.69	-	(20.30)	(19.67)	(20.30)
7 Net Profit/(Loss) for the period after tax (5-6)	(18.36)	(31.41)	(659.93)	(112.70)	(736.67)
8 Other Comprehensive Income					
(i) Items that will not be reclassified to Profit or Loss	-	-	-	-	-
- Reversal of post-employment benefit obligation	-	-	-	-	-
- Income Tax relating to Items that will not be reclassified to P&L	-	-	-	-	-
9 Total Comprehensive Income (7+8)	(18.36)	(31.41)	(659.93)	(112.70)	(736.67)
Paid up Equity Share Capital (Rs.10 Each)	400.00	400.00	400.00	400.00	400.00
10 Earnings per share (of Rs.10 each)					
a) Basic (Rs.)	(0.46)	(0.79)	(16.50)	(2.82)	(18.42)
b) Diluted (Rs.)	(0.46)	(0.79)	(16.50)	(2.82)	(18.42)

*Previous years figures have been re-grouped / rearranged in accordance with the revised Schedule III of the Companies Act, 2013 wherever required.
1. The above results for the quarter/year ended 31st Mar 2024 were Audited and approved by the Board of Directors in the meeting of even date. The Statutory Auditors have expressed an unmodified opinion on the aforesaid results as per audit report dated 29 May 2024.

2. The above financial results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS), as prescribed under Section 133 of the Companies Act, 2013, and other recognised accounting practices and the policies to the extent applicable.

For and on behalf of Board of Directors
REAL GROWTH CORPORATION LIMITEDPlace: Noida
Date : 29-05-2024Sd/-
Deepak Gupta
(Wholtime Director)
DIN: 01890274

THIS IS A PUBLIC ANNOUNCEMENT FOR INFORMATION PURPOSES ONLY AND IS NOT A PROSPECTUS ANNOUNCEMENT AND DOES NOT CONSTITUTE AN INVITATION OR OFFER TO ACQUIRE, PURCHASE OR SUBSCRIBE TO SECURITIES. NOT FOR RELEASE, PUBLICATION OR DISTRIBUTION DIRECTLY OR INDIRECTLY OUTSIDE INDIA. THERE WILL BE NO PUBLIC OFFERING OF EQUITY SHARES IN THE UNITED STATES.



INDO FARM EQUIPMENT LIMITED

CIN: U29219CH1994PLC015132

Our Company was originally incorporated as "Welcut Tools Private Limited" on October 05, 1994 at Chandigarh as a private limited company under the Companies Act, 1956 with the Registrar of Companies, Punjab, H.P. & Chandigarh. Subsequently, the name of our Company was changed to "Welcut Industries Private Limited" vide special resolution passed by the shareholders of our Company in their meeting held on January 11, 1995 and a fresh Certificate of Incorporation consequent to the change of name was granted to our Company on February 21, 1995, by the Registrar of Companies, Punjab, H.P. & Chandigarh. Further, our Company was converted into Public Limited Company pursuant to special resolution passed by the shareholders of our Company in their meeting held on June 29, 1999 and the name of our Company was changed to "Indo Farm Equipment Limited" and a Fresh Certificate of Incorporation consequent upon conversion of our Company to Public Limited dated July 05, 1999 was issued by Registrar of Companies, Punjab, H.P. & Chandigarh. Further, the name of our Company was changed to "Indo Farm Tractors & Motors Limited" vide special resolution passed by the shareholders of our Company in their meeting dated October 28, 2003 and a fresh Certificate of Incorporation was issued on October 30, 2003 by Registrar of Companies, Punjab, H.P. & Chandigarh. Thereafter, the name of our Company was changed to "Indo Farm Industries Limited" vide special resolution passed by the shareholders of our Company in their meeting dated December 03, 2007 and a fresh Certificate of Incorporation was issued dated December 18, 2007 by Assistant Registrar of Companies, Punjab, Himachal Pradesh and Chandigarh. Subsequently, the name of our Company was changed to "Indo Farm Equipment Limited" vide special resolution passed by the shareholders of our Company in their meeting dated October 24, 2009 and a fresh Certificate of Incorporation was issued on November 04, 2009 by Registrar of Companies, Punjab, Himachal Pradesh and Chandigarh. For further details, please refer to the chapter "History and Certain Corporate Matters" beginning on page no. 162 of the Draft Red Herring Prospectus.

OUR PROMOTERS: RANBIR SINGH KHADWALIA AND SUNITA SAINI

INITIAL PUBLIC OFFER OF UP TO 12,100,000* EQUITY SHARES OF FACE VALUE OF ₹ 10 EACH ("EQUITY SHARES") OF INDO FARM EQUIPMENT LIMITED (THE "COMPANY" OR THE "ISSUER") FOR CASH AT A PRICE OF ₹ [●] PER EQUITY SHARE, AGGREGATING TO ₹ [●] MILLION ("THE OFFER") COMPRISING OF A FRESH ISSUE OF UP TO 8,600,000* EQUITY SHARES AGGREGATING TO ₹ [●] MILLION (THE "FRESH ISSUE") AND AN OFFER FOR SALE OF UP TO 3,500,000 EQUITY SHARES BY RANBIR SINGH KHADWALIA ("THE PROMOTER SELLING SHAREHOLDER") AGGREGATING TO ₹ [●] MILLION ("OFFER FOR SALE"). THE OFFER WILL CONSTITUTE 25.18%* OF THE FULLY DILUTED POST OFFER PAID-UP EQUITY SHARE CAPITAL OF OUR COMPANY.

* OUR COMPANY HAS, IN CONSULTATION WITH THE BRLM, UNDERTAKEN PRE-IPO PLACEMENTS BY WAY OF PRIVATE PLACEMENT OF 1,900,000 EQUITY SHARES (PRE-IPO PLACEMENTS). THE SIZE OF THE FRESH ISSUE OF UP TO 10,500,000 EQUITY SHARES OF FACE VALUE OF ₹ 10 EACH ("EQUITY SHARES") HAS BEEN REDUCED BY 1,900,000 EQUITY SHARES PURSUANT TO THE PRE-IPO PLACEMENTS, AND ACCORDINGLY, THE REVISED SIZE OF THE FRESH ISSUE IS UP TO 8,600,000* EQUITY SHARES AND THE SIZE OF THE OFFER IS UP TO 12,100,000 EQUITY SHARES.

THE FACE VALUE OF EQUITY SHARES IS ₹ 10 EACH AND THE ISSUE PRICE IS [●] TIMES OF THE FACE VALUE. THE PRICE BAND AND THE MINIMUM BID LOT WILL BE DECIDED BY OUR COMPANY AND THE PROMOTER SELLING SHAREHOLDER IN CONSULTATION WITH THE BOOK RUNNING LEAD MANAGER AND WILL BE ADVERTISED IN ALL EDITIONS OF THE ENGLISH NATIONAL DAILY NEWSPAPER [●], ALL EDITIONS OF THE HINDI NATIONAL DAILY NEWSPAPER [●] AND HINDI EDITION OF THE REGIONAL DAILY NEWSPAPER [●] (HINDI BEING THE REGIONAL LANGUAGE OF CHANDIGARH, WHERE THE REGISTERED OFFICE OF OUR COMPANY IS LOCATED), EACH WITH WIDE CIRCULATION, AT LEAST TWO WORKING DAYS PRIOR TO THE BID/OFFER OPENING DATE AND SHALL BE MADE AVAILABLE TO BSE LIMITED ("BSE") AND NATIONAL STOCK EXCHANGE OF INDIA LIMITED ("NSE"), AND TOGETHER WITH BSE, THE "STOCK EXCHANGES") FOR THE PURPOSE OF UPLOADING ON THEIR RESPECTIVE WEBSITES.

NOTICE TO INVESTORS

With reference to the Draft Red Herring Prospectus dated September 28, 2023 ("DRHP") filed with the SEBI & the Stock Exchanges and the "Notice to Investors" wrt Pre-IPO Placement of (1) 600,000 Equity Shares published on April 17, 2024, (2) 250,000 Equity Shares published on May 01, 2024 and (3) 995,900 Equity Shares published on May 25, 2024, the potential bidders should note the following:

a) Our Company has further undertaken a private placement of 54,100 Equity Shares at an issue price of ₹ 185/- per Equity Share (including a share premium of ₹ 175/- per Equity Share) aggregating