ENSER COMMUNICATONS LTD.
(formerly known as Enser Communications Pvt. Ltd.)
CIN: L64200MH2008PLC182752

Date: 11.11.2024

To,

The Manager
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, C/1, G Block,
Bandra - Kurla Complex,
Bandra (East) Mumbai -400051

SYMBOL: ENSER
ISIN: INE0R9I01013

Dear Sir/Ma'am,

Sub: Outcome of the Board Meeting held on November 11, 2024

Ref: Regulations 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to the requirements of Regulation 30 read with Schedule III Para A of the Securities Exchange Board of India (Listing obligation and Disclosure Requirements) Regulations, 2015, we would like to inform that Board of Directors of the Company at their meeting held on Monday, November 11, 2024 through video conferencing has *inter- alia*, considered and approved the following businesses:

1. **UN-AUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024**
   Un-audited financial results for the half year ended September 30, 2024, as recommended by the Audit Committee, along with limited review reports thereon.

   In compliance with Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2024 the Unaudited Financial Results along with the Limited Review Report expressing unmodified opinion on these results is annexed along with this letter as ***"Annexure-I".***

2. **INCREASE THE AUTHORIZED SHARE CAPITAL OF THE COMPANY**
   increase in the Authorized Share Capital of the Company from existing Rs. 11,00,00,000 (Rupees Eleven Crores only) divided into 1,10,00,000 Equity Shares of Rs. 10/- each to Rs. 20,00,00,000/- (Rupees Twenty Crores Only) divided into 2,00,00,000 (Two crore) Equity Shares of Rs. 10/- each and thereby consequent alteration to Capital Clause of the Memorandum of Association of the Company, subject to approval of shareholders.

3. **ISSUANCE OF BONUS EQUITY SHARES IN THE RATIO OF 1:1 TO THE ELIGIBLE SHAREHODLERS**
   Issue of Bonus Equity Shares by way of capitalization of reserves, to the equity shareholders of the Company in the ratio of 1:1 i.e., 1 (one) new fully paid-up Equity Shares of Rs. 10/- (Rupees Ten only) each for every 1 (One) existing fully paid-up Equity Share of Rs. 10/- (Rupees Ten only) each held by the eligible shareholders as on the Record Date subject to the approval of the shareholders of the Company. The record date for reckoning eligible shareholders entitled to receive bonus shares will be communicated later.

   Detailed information as required under Regulation 30 of the SEBI (LODR) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-POD-l/P/CIR/2023/123 dated 13 July 2023 is enclosed as **''Annexure II".**

4. **SUB-DIVISION OF THE FACE VALUE OF THE EQUITY SHARES OF THE COMPANY**
   sub-division/split of 1 (one) Equity Share of the Company having face value of Rs. 10/- each into into 5 (Five) Equity shares having face value of Rs. 2 (Rupees Two only) each held by the eligible shareholders as on the Record Date subject to the approval of the shareholders of the Company. The record date for reckoning eligible shareholders entitled for sub-division will be communicated later.

   The detailed disclosure as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 9, 2015 and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July, 2023 is enclosed as **"Annexure-III".**

5. **ALTERATION OF CAPITAL CLAUSE OF MEMORANDUM OF ASSOCIATION OF THE COMPANY**
   alteration of capital clause of Memorandum of Association of the Company consequent to the sub-division/split of the face value of the equity shares of the Company, subject to the approval of shareholders of the Company.

6. **MEMBERS' APPROVAL THROUGH THE PROCESS OF POSTAL BALLOT**
   to seek members' approval through the process of postal ballot for the above-said today's board decision and approved the draft notice of Postal Ballot and authorized Director/ KMP to issue the same to the concerned, appointment of M/s Neena Deshpande & Co., Practicing Company Secretaries (COP: 7833), as Scrutinizer for postal ballot and matters related thereto.

   The notice of the postal ballot will be sent separately to the Stock Exchange and to the Members of the Company and will also be available on the Company's website at www.enser.co.in and on the website of the stock exchange i.e. National Stock Exchange of India Limited at www.nseindia.com, in due course.

The Board Meeting commenced at 6:00 P.M and concluded at 6:44 P.M.

The above information is also available on the website of the Company at www.enser.co.in.

You are requested to take the same on your records.

Thanking You,
Yours faithfully,

for **Enser Communications Limited**
(Formerly known as Enser Communications Private Limited)

Muskan Digitally signed by Muskan Date: 2024.11.11 19:07:42 +05'30'

Muskan (M. No. A62983)
Company Secretary & Compliance Officer

Encl: As above

MUKESHKUMAR JAIN & CO.
Chartered Accountants

Phone: 8875677567, 9899556675
Email: carochakgupta@gmail.com

Independent Auditors' Limited Review Report

To,

The Board of Directors of ENSER COMMUNICATIONS LIMITED (FORMELY KNOWN AS ENSER COMMUNICATIONS PRIVATE LIMITED).

Auditor's Limited Review Report on Un-audited Half Yearly Financial Results of ENSER COMMUNICATIONS LIMITED pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Opinion

We have reviewed the accompanying financial results of ENSER COMMUNICATIONS LIMITED (FORMERLY KNOWN AS ENSER COMMUNICATIONS PRIVATE LIMITED), (hereinafter referred to as the "Company") for the half year ended September 30, 2024 ("the Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended ('Listing Regulations').

In our Opinion and to the best of our information and according to the explanations given to us, the statement:

a. Are presented in accordance with the requirements of Regulations 33 of the Listing Regulations in this regard: and

b. Gives a true and fair view in conformity with recognition and measurement principles laid down in applicable Accounting Standards prescribed under section 133 of Companies Act, 2013 (the "Act") read with Rule 7 of Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India, of the net profit and other financial information for the half year ended 30th September, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial results.

MUKESHKUMAR JAIN & CO. FRN : 010589W Chartered Accountants

Key Audit Matters

Key Audit Matters are those matters that, in our professional judgement, were of most significance in our audit of the financial results, these matters were addressed in the context of our audit of the financial results as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Management's and Board of Director's Responsibility for the Financials Results

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit /loss and other financial information in accordance with the Accounting Standards prescribed under Section 133 of the Act read with Rule 7 of the Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial results for the *Half year ended September 30, 2024 as a whole are free from material misstatement*, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.

MUKESHKUMAR JAIN & CO.
FRN : 010567W
Chartered Accountants

MUKESHKUMAR JAIN & CO.
Chartered Accountants

Phone: 8875677567, 9899556675
Email: carochakgupta@gmail.com

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management and board of directors.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

MUKESHKUMAR JAIN & CO.
FRN : 010661 9W
Chartered Accountants

From the Matters communicated with those charged with governance, we determine those matters that were of most significant in the audit of the financial results of the current period and are therefore the key audit matters. We describe these matters in our auditors report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Matters

The financial result includes the results for the half year ended 31sr March, 2024 being the balancing figure between the audited figures in respect of the full financial year and the year to date figures up to the first half year (September 30, 2023) of the previous financial year which were prepared to assist the company to meet the requirement of National Stock Exchange of India limited and Securities and Exchange board of India for Initial Public Offering of equity shares (IPO) in SME Emerge Platform of National Stock Exchange of India limited. Our Report on the Statement is not modified in respect of this Matter.

Yours faithfully,

For M/S MUKESHKUMAR JAIN & CO.,
Chartered Accountants
Firm Registration No. 106619W

MUKESHKUMAR JAIN & CO. FRN: 0106619W Chartered Accountants

Rochak Gupta

CA Rochak Gupta

Partner
Membership No.: 449691
UDIN: 24449691BKFCZT1586
Place: Neemrana
Date: 11.11.2024

Annexure I

ENSER COMMUNICATIONS LIMITED
CIN: L64200MH2008PLC182752
REGISTERED OFFICE: 5th Floor 501 – 506, Arihant Aura, Turbhe, Navi Mumbai Sanpada, Thane, Maharashtra -400703
Telephone: 0124-4258077, Website: www.enser.co.in, Email Id: solutions@enser.co.in

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER, 2024

(Amount in Lakhs)

Sr. No.	Particulars	Half Year Ended			Year Ended
		30.09.2024	31.03.2024	30.09.2023	31.03.2024
		Un-Audited	Audited	Un-Audited	Audited
1	**Income From Operations**				
	(a)Income from Operations	3901.90	2799.06	1808.51	4607.57
	(b) Other Income	38.37	14.68	7.37	22.05
	Total Income	**3940.25**	**2813.75**	**1815.88**	**4629.63**
2	**Expenses**				
	(a) Equipments and IT Sevices Expenses	266.07	112.20	65.78	177.98
	(b) Employee Benefits Expenses	1801.74	1684.52	972.03	2656.55
	(c) Finance Costs	40.04	54.37	49.89	104.26
	(d) Depreciation and Amortisation Expenses	38.62	59.78	16.81	76.59
	(e) Other Expenses	1124.42	473.73	428.71	902.43
	Total Expenses	**3270.89**	**2384.59**	**1533.22**	**3917.80**
3	**Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)**	**669.36**	**429.15**	**282.66**	**711.82**
4	Exceptional Items				
5	**Profit / (Loss) before tax (3-4)**	**669.36**	**429.15**	**282.66**	**711.82**
6	**Tax Expenses**				
	(a) Current Tax	168.46	124.21	69.87	194.08
	(b) Deferred Tax	15.57	(8.34)	(1.18)	(9.52)
7	**Total Tax Expenses**	184.03	115.87	68.69	184.56
8	**Profit/ (Loss) for a period (5-7)**	**485.33**	**313.29**	**213.97**	**527.27**
9	Profit/ (Loss) for a period from dis -continuing operations				
10	Tax Expenses of discountined operations				
11	**Profit/ (Loss) for a period from dis -continuing operations (after tax) (9-10)**				
12	**Net Profit/(Loss) for the year**	**485.33**	**313.29**	**213.97**	**527.27**
	Paid -up Equity Share Capital (Face Value of Rs. 1/- each)				
13	**Earning Per Share (For continuing operations)**				
	(a) Basic	5.57	4.99	2,135.17	8.39
	(b) Diluted	5.57	4.99	2,135.17	8.39

Notes:

1. The above results have been prepared as per Generally Accepted Accounting Principles in India, prescribed u/s section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable and in accordance with the recognition and measurement principles laid down in Accounting Standard 25 Interim Financial Reporting), as applicable, specified in Section 133 of the Companies Act, 2013 read with relevant rules framed thereunder or as specified by the Institute of Chartered Accountants of India, whichever is applicable.
2. The above results for the half year ended September 30, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 11th November, 2024.
3. The Statutory Auditors of the Company have carried out a "Limited Review" of the above results as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.
4. As the Company's business activity falls within a single primary business segment , the disclosure requirements as per AS 17 "Segment Reporting" are not applicable.
5. The weighted average number of equity shares outstanding during the period has been considered for calculating the basic and diluted earnings per share in accordance with the Accounting Standard 20.
6. Previous period figures have been re-grouped and re-classified wherever necessary.
7. The results of the Company are also available for investors at www.enser.co.in and www.nseindia.com
8. There are no Investors Complaints pending as on September 30, 2024.
9. The Company has not adopted the Indian Accounting Standards (IND AS) in terms of exemption available to the Companies Listed with SME Exchange.

For and on behalf of the Board of
Enser Communications Limited

ENSER COMMUNICATIONS LIMITED NAVI MUMBAI

Rajnish Omprakash Sarna
Managing Director
DIN:02093291

Date: November 11, 2024
Place: Gurugram

ENSER COMMUNICATIONS LIMITED
CIN: L64200MH2008PLC182752
REGISTERED OFFICE: 5th Floor 501 – 506, Arihant Aura, Turbhe, Navi Mumbai Sanpada, Thane, Maharashtra -400703
Telephone: 0124-4258077, Website: www.enser.co.in, Email Id: solutions@enser.co.in

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER, 2024

(Amount in Lakhs)

Sr.No.	Particulars	As at half year ended 30.09.2024 (Un-Audited)	As at previous year ended 31.03.2024 (Audited)
A	**EQUITY AND LIABILITIES**		
1	**Shareholder's Fund**		
	Share Capital	871.61	871.61
	Reserves and Surplus	2182.06	1714.77
	Total Shareholder's Fund	**3053.66**	**2586.38**
2	**Non - Current Liabilities**		
	(a) Long-term Borrowings	167.59	334.52
	(b) Deffered Tax Liability (Net)	0.00	0.00
	(c) Long-Term Provisions	38.36	38.93
	Total Non-Current Liabilities	**205.95**	**373.45**
3	**Current Liabilities**		
	Short-term borrowings	520.85	341.20
	Trade Payables	0.00	0.00
	(A) Total outstanding dues of creditors other than micro enterprises and small enterprises	98.69	15.33
	(A) Total outstanding dues of MSME creditors	31.27	40.92
	Other current liabilities	882.92	338.37
	Short-term provisions	742.48	68.08
	Total Current Liabilities	**2276.21**	**803.89**
	Total equity and liabilities	**5535.82**	**3763.72**
B	**ASSETS**		
1	**Non - Current Assets**		
(i)	**Property, Plant & Equipments**		
	Tangible Assets	483.37	225.80
	Intangible assets	16.08	16.84
	Intangible assets under development or work-in-progress	0.00	0.00
	Total Property, Plant & Equipments	**499.45**	**242.64**
(ii)	Non-current investments	0.60	0.60
(iii)	Deferred tax assets (net)	3.57	19.13
(iv)	Other non-current assets	472.97	304.86
(v)	Investment in Cellecor Foundation	0.00	0.00
	Total Non-Current Assets	**976.59**	**567.24**
2	**Current Assets**		
	Inventories		
	Trade receivables	1957.87	1181.73
	Cash and cash equivalents	1129.10	2008.97
	Short-term loans and advances	320.60	1.73
	Other current assets	1151.66	4.05
	Total Current Assets	**4559.23**	**3196.48**
	Total Assets	**5535.82**	**3763.72**

For and on behalf of the Board of
Enser Communications Limited

ENSER COMMUNICATIONS LIMITED
NAVI MUMBAI

Rajnish Omprakash Sarna
Managing Director
DIN:02093281

Date: November 11, 2024
Place: Gurugram

ENSER COMMUNICATIONS LIMITED

CIN: L64200MH2008PLC182752

REGISTERED OFFICE: 5th Floor 501 – 506, Arihant Aura, Turbhe, Navi Mumbai Sanpada, Thane, Maharashtra -400703

Telephone: 0124-4258077, Website: www.enser.co.in, Email Id: solutions@enser.co.in

STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER, 2024

(Amount in Lakhs)

	Particulars	As At 30.09.2024 Un-audited	As At 31.03.2024 Audited
A.	**Cash Flow from Operationg Activities**		
	Profit before tax	669.36	711.82
	Adjustments for reconcile profit/(loss) before tax to net Operating Cash Flows		
	Depreciation and amortisation	38.62	76.59
	Provision for Gratuity	(0.52)	25.14
	Interest Expenses	37.78	98.85
	Interest income	(30.59)	(11.00)
		714.65	**901.38**
	Working Capital Adjustments		
	(increase)/ decrease in Trade Receivables	(776.14)	(693.86)
	(increase)/ decrease in Short-Term Loans and Advances	(318.86)	2.56
	(increase)/ decrease in Non Current assets	(168.11)	(37.69)
	(increase)/ decrease in Other current assets	(1,147.61)	40.47
	increase/ (decrease) in Short Term Provision	573.29	
	increase/ (decrease) in Trade payables	73.71	0.48
	increase/ (decrease) in Other current liabilities	544.55	64.80
	Gratuity Paid	0.00	0.00
	Cash flows from/(used in) operations	**(504.52)**	**278.15**
	Income taxes paid (refund)	(67.41)	(126.66)
	Net cash flows from (used in) operating activities	**(571.93)**	**151.49**
B	**Cash flows from used in investing activities**		
	Purchase of Fixed Assets	(366.82)	(68.08)
	proceeds from sale of Fixed Assets	0.43	0.00
	(Increase)/ Decrease in Other Bank Balances	677.31	(1,192.63)
	Interest income	30.59	11.00
	Net cash flows from (used in) investing activities	**341.50**	**(1,249.71)**
C	**Cash flows from used in financing activities**		
	Increase/ (Decrease) in Long Term Borrowings	(166.93)	(33.25)
	Increase/ (Decrease) in Short Term Borrowings	179.65	77.09
	Issue of share Capital	0.00	870.61
	Share premium	(18.04)	738.93
	Interest Paid	(37.78)	(98.85)
	Net cash flows from (used in) financing activities	**(43.10)**	**1,554.54**
	Net increase (decrease) in cash and cash equivalents	**(273.52)**	**456.32**
	Cash and cash equivalents cash flow statement at beginning of period	**533.62**	**77.29**
	Cash and cash equivalents cash flow statement at end of period	**260.09**	**533.62**

1. The above cash flow statement has been prepared under the "Indirect Method" as set out in the Accounting Standard -3 on Cash Flow Statement issued by The Institute of Chartered Accountants of India.

For and on behalf of the Board of
Enser Communications Limited

ENSER COMMUNICATIONS LIMITED NAVI MUMBAI

Rajnish Omprakash Sarna
Managing Director
DIN:02093291

Date: November 11, 2024
Place: Gurugram

Annexure-II

The detailed disclosure as required under Regulation 30 of the SEBI (Listing Disclosure Obligations and Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-l/P/CIR/2023/123 dated 13 July 2023 regarding Bonus Issue of Equity Shares:

<table>
<tr><th>S.N.</th><th>Particular</th><th colspan="2">Disclosure</th></tr>
<tr><td>1</td><td>Type of securities proposed to be issued</td><td colspan="2">Equity shares of face value of Rs. 10/- each</td></tr>
<tr><td>2</td><td>Type of issuance</td><td colspan="2">Bonus Issue</td></tr>
<tr><td>3</td><td>Total number of securities proposed to be issued or the total amount for which the securities will be issued (approximately)</td><td colspan="2">87,16,059 Equity shares having face value of Rs. 10/- each</td></tr>
<tr><td>4</td><td>Whether bonus is out of free reserves created out of profits or share premium account?</td><td colspan="2">Bonus shares will be issued out of Securities Premium account/retained earnings/ free reserves or any other permitted reserves/surplus of the Company of the Company available as at September 30, 2024.</td></tr>
<tr><td>5</td><td>Bonus ratio</td><td colspan="2">1:1 i.e. 1 (one) new fully paid-up Equity Shares of Rs. 10/- each for every 1 (One) existing fully paid-up Equity Share of Rs. 10/- each</td></tr>
<tr><td rowspan="2">6</td><td rowspan="2">Details of share capital – pre and post bonus issue</td><td>Pre-Bonus Issue</td><td>Post-Bonus Issue</td></tr>
<tr><td>87,16,059 equity shares of Rs. 10/- each fully paid up aggregating to a share capital of Rs. 8,71,60,590/-</td><td>1,74,32,118 equity shares of Rs 10/- each fully paid up aggregating to a share capital of Rs. 17,43,21,180/-</td></tr>
<tr><td>7</td><td>Free reserves and/ or share premium required for implementing the bonus issue</td><td colspan="2">Rs. 8,71,60,590/-</td></tr>
<tr><td>8</td><td>Free reserves and/ or share premium available for capitalization and the date as on which such balance is available</td><td colspan="2"><u>As on September 30, 2024</u>

the balance of Rs. 866.06 /- Lacs is available in free reserves account and Rs. 1316/- Lacs is available in Securities Premium Account.</td></tr>
<tr><td>9</td><td>Whether the aforesaid figures are audited?</td><td colspan="2">Unaudited</td></tr>
<tr><td>10</td><td>Estimated date by which such bonus shares would be credited / dispatched</td><td colspan="2">Within 2 months from the date of Board approval</td></tr>
</table>

ENSER COMMUNICATONS LTD.

(formerly known as Enser Communications Pvt. Ltd.)

CIN: L64200MH2008PLC182752

Annexure-III

The detailed disclosure as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 9, 2015 and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July, 2023 regarding sub-division/ split of face value of Equity Shares.

<table>
<tr><th>S.N.</th><th>Particular</th><th>Disclosure</th></tr>
<tr><td>1</td><td>Split ratio</td><td>sub-division/split of 1 (one) Equity Share of the Company having face value of Rs. 10/- each into into 5 (Five) Equity shares having face value of Rs. 2 (Rupees Two only) each i.e. (10:2).</td></tr>
<tr><td>2</td><td>Rationale behind the Split</td><td>In order to improve the liquidity of Company’s Shares in the Capital market and to make it more affordable/accessible for small/retail investors.</td></tr>
<tr><td>3</td><td>Pre and post share capital, authorized, paid-up and subscribed:</td><td>
<table>
<tr><th rowspan="2">Particulars</th><th colspan="3">Pre-Split/Sub-Division</th><th colspan="3">Post-Split/Sub-Division</th></tr>
<tr><th>No. of Shares</th><th>Face Value (In Rs.)</th><th>Total Share Capital (in Rs.)</th><th>No. of Shares</th><th>Face Value (In Rs.)</th><th>Total Share Capital (in Rs.)</th></tr>
<tr><td>Authorised Share Capital</td><td>2,00,00,000*</td><td>10</td><td>20,00,00,000</td><td>10,00,00,000</td><td>2</td><td>20,00,00,000</td></tr>
<tr><td>Subscribed Share Capital, Paid-up Share Capital</td><td>1,74,32,118**</td><td>10</td><td>17,43,21,180</td><td>8,71,60,590</td><td>2</td><td>17,43,21,180</td></tr>
<tr><td colspan="7">*Authorised share Capital will be increased from Rs. 11,00,00,000/- to Rs. 20,00,00,000/- subject to shareholder’s approval and necessary filings with the Authorities and their approvals.
**paid up capital after taking into effect of bonus equity shares in the ratio of 1:1 i.e. 1 (one) new fully paid-up Equity Shares of Rs. 10/- each for every 1 (One) existing fully paid-up Equity Share of Rs. 10/- each on the outstanding paid-up share capital i.e. Rs. 8,71,60,590</td></tr>
</table>
</td></tr>
<tr><td>4</td><td>Expected time of completion</td><td>Tentatively within 3 months from the date of Board's approval</td></tr>
<tr><td>5</td><td>Class of shares which are subdivided</td><td>Equity Shares (There is only one class of equity shares)</td></tr>
<tr><td>6</td><td>Number of shares of each class pre and post-split</td><td>Not Applicable since the company has only one class of shares.</td></tr>
<tr><td>7</td><td>Number of shareholders who did not get any share in the split and their pre- split shareholding</td><td>Not Applicable</td></tr>
</table>

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