



## AF ENTERPRISES LTD.

CIN No.:L18100DL1983PLC016354

ANISO9001:2015 Certified Co.

*Mfrs. of Plastic Moulded Components*

To,  
The Manager,  
Listing Department,  
BSE Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai- 400001.

Date: 04<sup>th</sup> November, 2024

**Scrip Code: 538351**

**Subject: Submission of Audited Standalone & Consolidated Financial Results for the Quarter and year ended on September 30, 2024**

Dear Sir/Madam,

Further to our letter dated 25<sup>th</sup> October 2024, regarding the Board Meeting to consider and approve the Unaudited (Standalone & Consolidated) Financial Results of the Company for the quarter and half year ended 30<sup>th</sup> September 2024.

Please find enclosed herewith a copy of the Unaudited (Standalone & Consolidated) Financial Results for the quarter and half year ended 30<sup>th</sup> September 2024.

The results include the Cash Flow Statement and the Statement of Unaudited Assets and Liabilities along with the Auditors limited review report (Standalone & Consolidated).

This is for your information and records please.

Thanking you,

Yours faithfully,  
For A F Enterprises Ltd

Santosh Kumar Kushawaha  
Managing Director

Regd Office: 15/18, Basement B Portion, West Patel  
Nagar, New Delhi-110008  
Tel: +91-7428399452  
Toll Free: 1800120001199  
e-mail: [info.afenterprises@gmail.com](mailto:info.afenterprises@gmail.com)  
Web: [www.afenterprisesltd.in](http://www.afenterprisesltd.in)

Corp Office: Plot No. 8, Sector-5, Main Mathura Road,  
Faridabad, Haryana-121006  
Tel: 0129-292248111  
Toll Free: 1800120001199  
e-mail: [info@ridh.in](mailto:info@ridh.in)  
Web: [www.ridh.in](http://www.ridh.in)



**s. agarwal & co.**  
CHARTERED ACCOUNTANTS

123, Vinobapuri, Lajpat Nagar - II  
New Delhi - 110 024  
Phones : Off. : 29830625, 29838501  
E-mail : sagarwal1910@gmail.com

**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF INTERIM STANDALONE FINANCIAL RESULTS**

TO

**The Board of Directors,  
A F Enterprises Limited  
Plot No.8, Sector-5 Main Mathura Road, Ballabgarh, Faridabad,  
Haryana - 121006  
CIN: - L18100DL1983PLC016354**

Dear Sir,

We have reviewed the accompanying statement of unaudited financial results of **A F Enterprises Limited** for **the quarter and six months ended September 30, 2024**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion is not modified in respect of this matter.

For S. Agarwal & Co.  
Chartered Accountants  
(Firm Registration No. 000808N)

S. N. Agarwal  
Partner  
Membership Number: 012103  
UDIN: 24012103BKDHUM9969  
Place of Signature: New Delhi  
Date: October 30, 2024



**A F ENTERPRISES LIMITED**  
CIN : L18100DL1983PLC016354

Standalone Balance Sheet as at 30th September 2024

	Notes	Rs. in Lacs	
		As at 30th September 2024	As at 31st March 2024
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment	3	369.53	41,802.93
Financial assets			
Investments	4	123.47	12,347.00
Loans	5	316.84	30,281.68
Other non current assets	6	36.18	2,568.22
<b>Current Assets</b>			
Inventories			
Financial assets	7	158.60	15,314.42
Trade receivables			
Cash and cash equivalents	8	9,183.42	9,41,401.13
Loans	9	266.77	7,387.68
Other current assets	10	-	-
<b>Total</b>	11	<b>577.46</b>	<b>54,059.18</b>
		<b>11,032.28</b>	<b>11,05,162.24</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Equity share capital	12	1,411.36	1,41,136.36
Other equity	13	2,428.46	1,98,740.18
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
Financial liabilities			
Borrowings	14	409.30	44,530.37
Other financial liabilities	15	85.41	10,203.18
Provisions	16	1.71	171.17
Deferred tax liabilities	17	36.79	3,678.80
<b>Current liabilities</b>			
Financial liabilities			
Trade payables			
Outstanding dues to micro enterprises and small enterprises	18	-	645.63
Outstanding dues of creditors other than micro enterprises and small enterprises		5,584.03	6,09,526.39
Other financial liabilities	19	45.64	4,860.78
Other current liabilities	20	1,016.00	90,312.24
Provisions	21	0.01	0.47
Current tax liabilities (net)		13.57	1,356.71
<b>Total</b>		<b>11,032.28</b>	<b>11,05,162.28</b>

Notes to the Standalone financial statements

1-53

The accompanying notes form an integral part of the standalone financial statements.  
As per our report of even date

FOR S Agarwal & CO.  
Chartered Accountants  
Firm Regn. No. 000808N

CA S,N, Agarwal  
Partner  
Membership No: 012103  
UDIN:

Faridabad, the 30th day of Oct 2024

For A F ENTERPRISES LIMITED  
For and on behalf of the Board of Directors of  
A F ENTERPRISES LIMITED

  
Abhishek Singh  
Director & CFO  
DIN: 03603706  
3rd Floor G1/244,  
Indra Enclave, Sector 21D  
Faridabad,  
Haryana -121001

  
Santosh Kumar Kushawaha  
Managing Director  
DIN: 02994228  
395, 2nd Floor, 46,  
Near Vardhman Public School,  
Amarnagar, Faridabad,  
Haryana - 121003

For A F ENTERPRISES LIMITED

  
Neha Srivastava  
Company Secretary  
PAN: BMFPA2964K

A F ENTERPRISES LIMITED  
CIN : L18100DL1983PLC016354

Standalone Statement of Profit and Loss for the year ended on 30th September 2024

	Notes	Rs. in Lacs	
		For the year ended on 30th September 2024	For the year ended on 31st March 2024
<b>REVENUE</b>			
Revenue from operations	22	179.38	85,013.85
Other income	23	4.05	53,768.83
<b>Total revenue (I)</b>		<b>183.43</b>	<b>1,38,782.68</b>
<b>EXPENSES</b>			
Cost of materials consumed	24	129.62	76,075.45
Purchase of stock in trade	25	-	1,49,972.18
Changes in inventories of stock in trade	26	-	718.80
Operating costs	27	13.80	9,561.13
Employee benefits expense	28	12.93	13,108.72
Finance cost	29	6.74	1,850.81
Depreciation expenses	3	48.50	12,296.92
Other expenses	30	59.14	27,124.88
<b>Total expenses (II)</b>		<b>270.74</b>	<b>2,90,708.89</b>
<b>Profit/ (loss) before exceptional items and tax (I-II)</b>		<b>(87.32)</b>	<b>(1,51,926.21)</b>
Exceptional items	31	-	13,075.00
<b>Profit/ (loss) before tax</b>		<b>(87.32)</b>	<b>(1,38,851.21)</b>
Tax expense		-	(6,764.20)
Current tax		-	(898.62)
Deferred tax		-	-
<b>Profit/ (loss) after tax (III)</b>		<b>(87.32)</b>	<b>(1,46,514.03)</b>
<b>OTHER COMPREHENSIVE INCOME</b>			
(i)	39	-	145.50
A. (i) Items that will not be reclassified to profit or loss		-	(36.62)
(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
B. (i) Items that will be reclassified to profit or loss		-	-
(ii) Income tax relating to items that will be reclassified to profit or loss		-	-
<b>Total Other Comprehensive Income (IV)</b>		<b>-</b>	<b>108.88</b>
<b>Total Comprehensive Income (III+IV)</b>		<b>(87.32)</b>	<b>(1,46,405.15)</b>
<b>Earning per equity share (EPS)</b>			
[nominal value of share Rs. 10]			
Basic (in Rs.)		(2.56)	0.78
Diluted (in Rs.)		(2.56)	0.57
<b>Weighted Average No. of Equity Shares</b>			1,32,39,115
<b>Weighted Average No. of Dilutive Equity Shares</b>			1,82,39,115

Notes to the Standalone financial statements

1-53

The accompanying notes form an integral part of the standalone financial statements.  
As per our report of even date

FOR S Agarwal & CO.  
Chartered Accountants  
Firm Regn. No. 000808N

CA S,N, Agarwal  
Partner  
Membership No: 012103  
UDIN:

Faridabad, the 30th day of Oct 2024

For A F ENTERPRISES LIMITED For and on behalf of the Board of Directors of  
A F ENTERPRISES LIMITED

  
DIRECTOR  
Abhishek Singh  
Director & CFO  
DIN: 03603706  
3rd Floor G1/244,  
Indra Enclave, Sector 21D  
Faridabad,  
Haryana -121001

  
DIRECTOR  
Sapton Kumar Kushawaha  
Managing Director  
DIN: 02994228  
395, 2nd Floor, 46,  
Near Vardhman Public School,  
Amarnagar, Faridabad,  
Haryana - 121003

For AF ENTERPRISES LIMITED  
  
COMPANY SECRETARY  
Neha Srivastava  
Company Secretary  
PAN: BMFPA2964K

Standalone Cash Flow Statement For The Year Ended On 30th September 2024

	For the year ended on 30th September 2024	For the year ended on 31st March 2024
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit/ (loss) before tax and after extra- ordinary items	(87.32)	(1,38,851.21)
<b>Adjustments for items: -</b>		
Derecognition of financial liability	-	-
Foreign exchange fluctuation loss/ (gain)	-	-
Interest on lease liability	(0.52)	(53,676.24)
Profit on sale of property, plant & equipment	6.74	1,707.20
Interest paid	-	-
Interest received	-	143.62
Provision for Gratuity	-	-
Depreciation on Property, plant & equipment	-	90.89
Operating Profit before working capital changes	48.50	12,296.93
<b>Working capital adjustments: -</b>	(32.59)	(1,78,288.81)
(Increase)/ decrease in trade receivables	231.11	(1,55,556.94)
(Increase)/ decrease in Inventories	(5.46)	24,008.46
(Increase)/ decrease in Other financial assets	-	-
(Increase)/ decrease in non current assets	(10.41)	(4,615.12)
Increase/ (decrease) in Current Assets	(36.87)	51,452.56
Increase/ (decrease) in Trade payables	(517.69)	14,025.98
(Increase)/ decrease in Other financial Liabilities	(26.33)	(5,537.11)
Increase/ (decrease) in Other current liabilities	112.88	(61,657.22)
Cash generated from operations	(285.36)	(3,16,168.20)
Direct taxes paid	0.00	295.24
<b>Net cash flow from operating activities (A)</b>	<b>(285.36)</b>	<b>(3,15,872.96)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Sale/ (Purchase) of Property, plant & equipment	-	-
Investment in Shares	-	-
Acquisition of subsidiary	-	(3,041.01)
Loans (given)/recovered	(14.02)	-
Interest received	-	19,026.92
<b>Net cash flow from investing activities (B)</b>	<b>(14.02)</b>	<b>15,985.91</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds From Issue of equity share capital	-	16,200.00
Proceeds from issue of Share Warrants	-	1,26,250.00
Interest paid	528.26	(143.62)
Net proceeds from borrowings	(36.00)	(4,507.54)
<b>Net cash flow from financing activities (C)</b>	<b>492.26</b>	<b>1,37,798.84</b>
<b>Net cash flow during the year (A + B + C)</b>	<b>192.88</b>	<b>(1,62,088.20)</b>
Add: Opening cash and cash equivalents	73.88	11,005.88
<b>Closing cash and cash equivalents</b>	<b>266.77</b>	<b>(1,51,082.32)</b>
<b>Components of cash and cash equivalents</b>		
Cash on hand	33.45	3,332.39
Balances with banks in current accounts	233.32	4,055.29
<b>Total cash and cash equivalents (Note 9)</b>	<b>266.77</b>	<b>7,387.68</b>

Notes to the Standalone financial statements

The accompanying notes form an integral part of the standalone financial statements.  
As per our report of even date

FOR S Agarwal & CO.  
Chartered Accountants  
Firm Regn. No. 000808N

CA S,N, Agarwal  
Partner  
Membership No: 012103  
UDIN:

For A F ENTERPRISES LIMITED For and on behalf of the Board of Directors of  
A F ENTERPRISES LIMITED

  
Abhishek Singh  
DIRECTOR  
Director & CFO  
DIN: 03603706  
3rd Floor G1/244,  
Indra Enclave, Sector 21D  
Faridabad,  
Haryana -121001

  
Santosh Kumar Kushawaha  
DIRECTOR  
Managing Director  
DIN: 02994228  
395, 2nd Floor, 46,  
Near Vardhman Public School,  
Amarnagar, Faridabad,  
Haryana - 121003

For AF ENTERPRISES LIMITED  
  
Neha Srivastava  
COMPANY SECRETARY  
Company Secretary  
PAN: BMFPA2964K

Statement of Unaudited Standalone Financial Results for the quarter and half year ended 30th September 2024

S. No.	Particulars	Quarter ended			Half Year Ended		Year ended
		1-07-2024 to 30-09-2024	01-04-2024 to 30-06-2024	1-07-2023 to 30-09-2023	1-04-2023 to 30-09-2024	1-04-2023 to 30-09-2023	1-04-2023 to 31-03-2024
		Refer Note 4	Unaudited	Refer Note 4	Unaudited	Unaudited	Audited
<b>1</b>	<b>Income</b>						
(a)	Revenue From Operations	35.37	144.01	77.10	179.38	194.56	850.14
(b)	Other Income	1.08	2.97	60.55	4.05	62.20	99.57
	<b>Total Income</b>	<b>36.45</b>	<b>146.98</b>	<b>137.65</b>	<b>183.43</b>	<b>256.76</b>	<b>949.71</b>
<b>2</b>	<b>EXPENSES</b>						
(a)	Cost of materials consumed	14.47	115.15	61.02	129.62	153.13	384.50
(b)	Purchases of Stock-in-Trade	-	-	-	-	-	51.84
(c)	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	(0.05)	0.05	1.17	-	(0.88)	1.15
(d)	Operating Expense	(1.17)	14.97	(15.76)	13.80	21.31	88.51
(e)	Employee benefits expense	4.34	8.59	9.40	12.93	21.52	32.30
(f)	Finance Cost	2.41	4.33	4.43	6.74	8.59	16.92
(g)	Depreciation and amortization expense	23.93	24.57	27.62	48.50	55.14	110.10
(h)	Other expenses	41.84	17.30	40.24	59.14	83.57	363.05
	<b>Total expenses</b>	<b>85.78</b>	<b>184.96</b>	<b>128.12</b>	<b>270.74</b>	<b>342.38</b>	<b>1,048.38</b>
<b>3</b>	<b>Profit/(loss) before exceptional items and tax (1-2)</b>	<b>(49.34)</b>	<b>(37.98)</b>	<b>9.53</b>	<b>(87.32)</b>	<b>(85.62)</b>	<b>(98.67)</b>
<b>4</b>	<b>Exceptional items (Refer note 7)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50.00</b>	<b>100.00</b>
<b>5</b>	<b>Profit/ (loss) before tax</b>	<b>(49.34)</b>	<b>(37.98)</b>	<b>9.53</b>	<b>(87.32)</b>	<b>(35.62)</b>	<b>1.33</b>
<b>6</b>	<b>Tax expense:</b>						
(a)	Current tax	-	-	-	-	-	22.22
(b)	Deferred tax	-	-	(18.54)	-	(18.54)	1.21
	<b>Total expense tax</b>	<b>-</b>	<b>-</b>	<b>(18.54)</b>	<b>-</b>	<b>(18.54)</b>	<b>23.43</b>
<b>7</b>	<b>Profit after tax (5-6)</b>	<b>(49.34)</b>	<b>(37.98)</b>	<b>28.07</b>	<b>(87.32)</b>	<b>(17.08)</b>	<b>24.75</b>
<b>8</b>	<b>Other Comprehensive Income</b>						
(a)	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	0.59
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(0.15)
(b)	(i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Total Other Comprehensive income, net of tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.44</b>
<b>9</b>	<b>Total comprehensive income for the year (7+8)</b>	<b>(49.34)</b>	<b>(37.98)</b>	<b>28.07</b>	<b>(87.32)</b>	<b>(17.08)</b>	<b>25.19</b>
<b>10</b>	<b>Paid up equity share capital (face value of Rs. 10)</b>	<b>1,411.36</b>	<b>1,411.36</b>	<b>1,411.36</b>	<b>1,411.36</b>	<b>1,411.36</b>	<b>1,411.36</b>
<b>11</b>	<b>Reserve excluding Revaluation Reserves as per Balance Sheet of Previous Accounting Year</b>	<b>1,987.40</b>	<b>1,987.40</b>	<b>1,962.21</b>	<b>1,987.40</b>	<b>1,962.21</b>	<b>1,987.40</b>
<b>12</b>	<b>Earnings per equity share (for continuing operation):</b>						
(1)	Basic	(0.35)	(0.27)	0.20	(0.62)	2.32	0.18
(2)	Diluted	(0.35)	0.27	0.20	(0.62)	2.32	0.18

Notes :

- The above audited financial results for quarter ended 30th September, 2024 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on \_\_\_\_\_
- The above results have been prepared in compliance with the recognition and measurement principles of the Companies (India Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards Amendment Rules, 2016) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- Figures for the previous period have been regrouped wherever considered necessary so as to confirm to the classification of the current period.
- The figures for the quarter ended on 30th September, 2024 & 30th September 2023 are balancing figures between unaudited published year-to-date figures upto the quarter ended on 30th June, 2024 & 30th June, 2023 which were subject to limited review.
- The statutory auditors have carried out the Limited review on the above results for the quarter ended 30th September, 2024. However, the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
- The format for above results as prescribed in SEBI's circular CIR/SFD/CMS/15/2015 dated 30th November, 2015 has been modified to comply with requirements of SEBI's circular dated 5th July, 2016, Ind AS and Schedule III (Division-II) to the companies Act, 2013 applicable to companies that are required to comply with Ind AS.
- These Results are also updated on the company's website <https://afenterprisesltd.in>.

For and on behalf of Board of Directors  
A F ENTERPRISES LIMITED



**DIRECTOR**  
Santosh Kumar Kushawaha  
Director  
DIN: 02994228

Place: Faridabad  
Date: 30th October 2024

**Standalone Statement of Assets and Liabilities**

(Rupees in Lakhs)

Particulars	As at 30.09.2024	As at 31.03.2024
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
(a) Property, plant and equipments	369.53	418.03
(b) Intangible assets		
(c) Financial assets		
(i) Investments	123.47	123.47
(ii) Loans	316.84	302.82
(e) Deferred tax assets		
(d) Other non-current assets	36.18	25.68
<b>Total Non-Current Assets</b>	<b>846.02</b>	<b>870.00</b>
<b>Current Assets</b>		
(a) Inventories	158.60	153.14
(b) Financial assets		
(i) Investments		
(ii) Trade receivables	9,183.42	9,414.01
(iii) Cash and cash equivalents	266.77	73.88
(iv) Bank balances other than (iii) above		
(v) Loans	-	-
(vi) Other financial assets		
(c) Other current assets	577.46	540.59
(d) Current tax assets	-	-
<b>Total Current Assets</b>	<b>10,186.26</b>	<b>10,181.63</b>
<b>TOTAL ASSETS</b>	<b>11,032.28</b>	<b>11,051.62</b>
<b>EQUITIES AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity share capital	1,411.36	1,411.36
(b) Reserves & surplus	2,428.46	1,987.40
<b>Total Shareholder's Funds</b>	<b>3,839.82</b>	<b>3,398.76</b>
<b>LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	409.30	445.30
(ii) Other financial liabilities	85.41	102.03
(b) Deferred tax liabilities (net)	36.79	1.71
(c) Long term provisions	1.71	36.79
<b>Total Non-Current Liabilities</b>	<b>533.22</b>	<b>585.83</b>
<b>Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings		
(ii) Trade payables	5584.03	6,101.72
(iii) Other financial liabilities	45.64	48.61
(b) Other current liabilities	1,016.00	903.12
(c) Short term provisions	0.01	-
(d) Current tax liability	13.57	13.57
<b>Total Current Liabilities</b>	<b>6,659.24</b>	<b>7,067.02</b>
<b>TOTAL EQUITIES AND LIABILITIES</b>	<b>11,032.28</b>	<b>11,051.62</b>

For and on behalf of Board of Directors

For A F ENTERPRISES LIMITED

Place: Delhi  
Date: 30th October 2024

Santosh Kumar Kushawaha  
Director  
DIN: 02994228

**AF ENTERPRISES LIMITED**

CIN- L18100DL1983PLC016354

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED ON 30th September 2024

(Rupees in Lakhs)

	30th September 2024	30th September 2023
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit/ (loss) before tax and after extra- ordinary items	(87.32)	(35.62)
<u>Adjustments for items: -</u>		
Derecognition of financial assets		
Foreign exchange fluctuation loss/ (gain)	(0.52)	(46.79)
Interest on lease liability	6.74	8.46
Profit on sale of property, plant & equipment	-	
Interest paid	-	0.13
Interest received	-	
Provision for Gratuity	-	
Depreciation on Property, plant & equipment	48.50	55.14
Operating Profit before working capital changes	<u>(32.59)</u>	<u>(18.68)</u>
<u>Working capital adjustments: -</u>		
(Increase)/ decrease in trade receivables	231.11	1,303.59
(Increase)/ decrease in Inventories	(5.46)	33.54
(Increase)/ decrease in Other financial assets	-	
(Increase)/ decrease in Other non current assets	(10.41)	(22.46)
Increase/ (decrease) in Current Assets	(36.87)	512.74
Increase/ (decrease) in Trade payables	(517.69)	(1,772.78)
(Increase)/ decrease in Other financial Liabilities	(26.33)	(2.35)
Increase/ (decrease) in current liabilities	112.88	(4.80)
Cash generated from operations	<u>(285.36)</u>	<u>28.80</u>
Direct Taxes Paid	0.00	0.23
<b>Net cash flow from operating activities (A)</b>	<u>(285.36)</u>	<u>28.57</u>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Sale/ (Purchase) of Property, plant & equipment	-	(0.57)
Lease Liability	-	
Sale/ (Purchase) of Stocks or Securities	-	(28.20)
Loans recovered	(14.02)	(46.07)
Interest received	-	
<b>Net cash flow from investing activities (B)</b>	<u>(14.02)</u>	<u>(74.84)</u>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds From Issue of Share Capital	-	
Proceeds from issue of Share Warrants	528.26	
Interest paid	-	(0.13)
Net proceeds from borrowings	(36.00)	31.02
<b>Net cash flow from financing activities (C)</b>	<u>492.26</u>	<u>30.89</u>
<b>Net cash flow during the year (A + B + C)</b>	192.88	(15.38)
Add: Opening cash and cash equivalents	73.88	57.52
<b>Closing cash and cash equivalents</b>	<u>266.77</u>	<u>42.14</u>
<b>Components of cash and cash equivalents</b>		
Cash in hand		
Deposit with banks	33.45	39.89
In current accounts		
<b>Total cash and cash equivalents</b>	<u>233.32</u>	<u>2.25</u>
	<u>266.77</u>	<u>42.14</u>

For A F ENTERPRISES LIMITED  
  
 DIRECTOR


For A F ENTERPRISES LIMITED  
  
 DIRECTOR



STANDALONE SEGMENT WISE RESULTS AS PER CLAUSE 33 OF THE LISTING REGULATIONS ARE AS FOLLOWS:

Particulars	Quarter ended			Half Year Ended		Year ended
	1-07-2024 to 30-09-2024	1-04-2024 to 30-06-2024	1-07-2023 to 30-09-2023	1-04-2024 to 30-09-2024	1-04-2023 to 30-09-2023	01-04-2023 TO 31-03-2024
	(Refer note 4)	(Unaudited)	(Refer note 4)	(Unaudited)	(Unaudited)	(Audited)
(Rupees in lacs)						
<b>1. Segment Revenue</b>						
a) Trading in shares	-	-	-	-	-	-
b) Trading in rough emerald	-	-	-	-	-	44.54
c) Trading in Plastic Moulded Components	35.37	144.01	77.10	179.38	194.56	805.60
d) Unallocable	-	-	-	4.05	-	99.57
<b>Total</b>	<b>35.37</b>	<b>144.01</b>	<b>77.10</b>	<b>183.43</b>	<b>194.56</b>	<b>949.71</b>
Less: Inter segment revenue	-	-	-	-	-	-
<b>Net Sales/ Income from Operations</b>	<b>35.37</b>	<b>144.01</b>	<b>77.10</b>	<b>183.43</b>	<b>194.56</b>	<b>949.71</b>
<b>2. Segment Results</b>						
<b>Profit before Interest &amp; Tax</b>						
a) Trading in shares	0.05	(0.05)	(1.17)	-	0.88	(1.15)
b) Trading in rough emerald	-	-	-	-	-	1.59
c) Trading in Plastic Moulded Components	(94.46)	13.88	(0.13)	(80.58)	(11.85)	412.20
<b>TOTAL</b>	<b>(94.41)</b>	<b>13.83</b>	<b>(1.30)</b>	<b>(80.58)</b>	<b>(10.97)</b>	<b>412.64</b>
<b>Add/(Less):</b>						
a) Finance Cost	-	-	-	-	-	-
i) Interest	(11.07)	4.33	(4.43)	(6.74)	(8.59)	16.92
b) Un-allocable expenditure net off un-allocable income & other comprehensive income	56.13	(56.13)	15.26	-	(16.06)	(428.24)
<b>Total Profit before Tax</b>	<b>(49.34)</b>	<b>(37.98)</b>	<b>9.53</b>	<b>(87.32)</b>	<b>(35.62)</b>	<b>1.33</b>
<b>3. Capital employed (Segment Assets-Segment Liabilities)</b>						
<b>Segment Assets</b>						
a) Trading in shares	8.43	-	12.89	8.43	12.89	8.43
b) Trading in rough emerald	1,210.73	5.40	610.96	1,210.73	610.96	1,210.73
c) Trading in fabrics	58.67	-	2,336.08	58.67	2,336.08	58.67
d) Trading in Plastic Moulded Components	2,157.37	343.30	6,215.78	2,157.37	6,215.78	2,157.37
e) Unallocable	7,597.08	11,475.30	1,881.31	7,597.08	1,881.31	7,616.42
<b>Total</b>	<b>11,032.28</b>	<b>11,824.00</b>	<b>11,057.02</b>	<b>11,032.28</b>	<b>11,057.02</b>	<b>11,051.62</b>
<b>Segment Liabilities</b>						
a) Trading in Shares	1.19	-	7.75	1.19	7.75	1.19
b) Trading in rough emerald	2,043.59	21.03	2,211.46	2,043.59	2,211.46	2,043.59
c) Trading in fabrics	28.33	0.00	214.40	28.33	214.40	28.33
d) Trading in glasses	-	0	-	-	-	-
e) Trading in Plastic Moulded Components	1,571.24	444.75	3,882.64	1,571.24	3,882.64	1,571.24
f) Unallocable	3,548.11	7,996.71	1,384.26	3,548.11	1,384.26	4,008.51
<b>Total</b>	<b>7,192.46</b>	<b>8,462.49</b>	<b>7,700.51</b>	<b>7,192.46</b>	<b>7,700.51</b>	<b>7,652.86</b>
<b>Capital Employed</b>						
a) Trading in shares	7.25	-	5.14	7.25	5.14	7.25
b) Trading in rough emerald	(832.86)	(15.63)	(1,600.50)	(832.86)	(1,600.51)	(832.86)
c) Trading in fabrics	30.33	-	2,121.68	30.33	2,121.68	30.33
d) Trading in glasses	-	-	-	-	-	-
e) Trading in Plastic Moulded Components	586.13	(101.45)	2,333.14	586.13	2,333.14	586.13
f) Unallocable	4,048.96	3,478.59	497.05	4,048.96	497.05	3,607.91
<b>Total</b>	<b>3,839.81</b>	<b>3,361.51</b>	<b>3,356.51</b>	<b>3,839.81</b>	<b>3,356.50</b>	<b>3,398.77</b>

For A F ENTERPRISES LIMITED

  
DIRECTOR

For A F ENTERPRISES LIMITED

  
DIRECTOR



**s. agarwal & co.**  
CHARTERED ACCOUNTANTS

123, Vinobapuri, Lajpat Nagar - II  
New Delhi - 110 024  
Phones : Off. : 29830625, 29838501  
E-mail : sagarwal1910@gmail.com

**Independent Auditor's Review Report on consolidated unaudited financial results of the Company for the period ended September 30, 2024 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

TO

**The Board of Directors,  
A F Enterprises Limited  
Plot No.8, Sector-5 Main Mathura Road, Ballabgarh, Faridabad,  
Haryana – 121006  
CIN: - L18100DL1983PLC016354**

Dear Sir,

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **A F Enterprises Limited** ("the Parent") and its subsidiaries (the parent and its subsidiaries together referred to as "the Group") **for the quarter and six months ended September 30, 2024** ("the statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. 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 Standards of Auditing 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.



4. The statement includes the results of the following entities:

Sr. No.	Name of the Entity	Country of Incorporation	Relationship
1.	A F Enterprises Limited	India	Parent
2.	Aunik It Solutions Private Limited	India	Subsidiary

5. Based on our review conducted and procedures performed, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with recognition and measurement Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The consolidated financial results include the management certified financial results of **Aunik IT Solutions Private Limited**, subsidiary, whose interim financial statements reflect total revenue of Rs Nil and Group's share of total net loss after tax of Rs. (88.12) Lakhs and total comprehensive loss of Rs. (88.12) Lakhs for the quarter and six months ended **September 30, 2024**, as considered in the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on such management certified interim financial statements. In our opinion and according to the information and explanations given to us by the Board of Directors, these interim financial statements are not material to the Group.

Our conclusion on the financial statement is not modified in respect of this matter.

For S. Agarwal & Co.  
Chartered Accountants  
(Firm Registration No. 000808N)



S. N. Agarwal  
Partner  
Membership Number: 012103  
UDIN: 24012103BKDHUN4125  
Place of Signature: New Delhi  
Date: October 30, 2024



Statement of Unaudited Consolidated Financial Results for the quarter and half year ended 30th September, 2024

(Rupees in Lakhs)

S. No.	Particulars	Quarter ended			Half Year ended		Year ended
		1-07-2024 to 30-09-2024	01-04-2024 to 30-06-2024	1-07-2023 to 30-09-2023	1-04-2023 to 30-09-2023	1-04-2023 to 31-03- 2024	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Income</b>						
(a)	Revenue From Operations	35.37	144.01	77.10	179.38	194.56	850.14
(b)	Other Income	1.07	2.98	60.55	4.05	62.20	100.74
	<b>Total Income</b>	<b>36.44</b>	<b>146.99</b>	<b>137.66</b>	<b>183.43</b>	<b>256.76</b>	<b>950.88</b>
<b>2</b>	<b>EXPENSES</b>						
(a)	Cost of materials consumed	14.47	115.15	61.02	129.62	153.13	384.50
(b)	Purchases of Stock-in-Trade	-	-	-	-	-	51.84
(c)	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	(0.05)	0.05	1.17	-	(0.88)	1.65
(d)	Operating Expense	(1.17)	14.97	(15.76)	13.80	21.31	88.51
(e)	Employee benefits expense	4.34	8.59	9.39	12.93	21.52	32.30
(f)	Finance Cost	2.41	4.33	4.49	6.74	8.65	18.35
(g)	Depreciation and amortization expense	24.08	24.71	28.22	48.79	56.34	111.13
(h)	Other expenses	41.99	17.66	40.34	59.65	83.88	370.64
	<b>Total expenses</b>	<b>86.08</b>	<b>185.46</b>	<b>128.87</b>	<b>271.54</b>	<b>343.95</b>	<b>1,058.92</b>
<b>3</b>	<b>Profit/(loss) before exceptional items and tax (1-2)</b>	<b>(49.65)</b>	<b>(38.47)</b>	<b>8.80</b>	<b>(88.12)</b>	<b>(87.19)</b>	<b>(108.04)</b>
<b>4</b>	<b>Exceptional items (Refer note 4)</b>					<b>50.00</b>	<b>100.00</b>
<b>5</b>	<b>Profit/ (loss) before tax</b>	<b>(49.65)</b>	<b>(38.47)</b>	<b>8.80</b>	<b>(88.12)</b>	<b>(37.19)</b>	<b>(8.04)</b>
<b>6</b>	<b>Tax expense:</b>						
(a)	Current tax	-	-	-	-	-	22.04
(b)	MAT	-	-	(18.54)	-	(18.54)	4.59
(c)	Deferred tax	-	-	(18.54)	-	(18.54)	26.63
	<b>Total expense tax</b>						<b>(34.67)</b>
<b>7</b>	<b>Profit after tax (5-6)</b>	<b>(49.65)</b>	<b>(38.47)</b>	<b>27.33</b>	<b>(88.12)</b>	<b>(18.65)</b>	<b>(34.23)</b>
<b>8</b>	<b>Other Comprehensive Income</b>						
(a)	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	0.59
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(0.15)
(b)	(i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	0.44
	<b>Total Other Comprehensive income, net of tax</b>						<b>(34.23)</b>
<b>9</b>	<b>Total comprehensive income for the year (7+8)</b>	<b>(49.65)</b>	<b>(38.47)</b>	<b>27.33</b>	<b>(88.12)</b>	<b>(18.65)</b>	<b>(34.23)</b>
	<b>Net profit attributable to:</b>						
(a)	Owners of the company	(49.62)	(38.46)	27.36	(88.08)	(18.58)	(34.12)
(b)	Non-Controlling Interest	(0.02)	(0.02)	(0.03)	(0.04)	(0.07)	(0.55)
	<b>Other comprehensive income attributable to:</b>						
(a)	Owners of the company	-	-	-	-	-	0.44
(b)	Non-Controlling Interest	-	-	-	-	-	-
	<b>Total comprehensive income attributable to:</b>						
(a)	Owners of the company	(49.62)	(38.46)	27.36	(88.08)	(18.58)	(33.68)
(b)	Non-Controlling Interest	(0.02)	(0.02)	(0.03)	(0.04)	(0.07)	(0.55)
<b>10</b>	<b>Paid up equity share capital (face value of Rs. 10)</b>	<b>1,411.36</b>	<b>1,411.36</b>	<b>1,411.36</b>	<b>1,291.36</b>	<b>1,291.36</b>	<b>1,411.36</b>
<b>11</b>	<b>Reserve excluding Revaluation Reserves as per Balance Sheet of Previous Accounting Year</b>	<b>1,923.27</b>	<b>1,923.27</b>	<b>1,901.52</b>	<b>1,923.27</b>	<b>1,901.52</b>	<b>1,923.27</b>
<b>12</b>	<b>Earnings per equity share (for continuing operation):</b>						
(1)	Basic	(0.35)	(0.27)	0.19	(0.62)	(0.13)	(0.25)
(2)	Diluted	(0.35)	(0.24)	0.19	(0.62)	(0.13)	(0.25)

- Notes :
- (1) The above consolidated financial results for the half year ended 30th September, 2024 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on \_\_\_\_\_
  - (2) The above consolidated results have been prepared in compliance with the recognition and measurement principles of the Companies (India Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards Amendment Rules, 2016) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable
  - (3) Figures for the previous period have been regrouped wherever considered necessary so as to confirm to the classification of the current period.
  - (4) These Consolidated Results are also updated on the company's website <https://afenterprisesdtd.in>.

For A F ENTERPRISES LIMITED

  
DIRECTOR

For A F ENTERPRISES LIMITED

  
DIRECTOR


**AF ENTERPRISES LIMITED**

CIN- L18100DL1983PLC016354

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

	(Rupees in Lakhs)	
	30th September 2024	30th September 2023
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit/ (loss) before tax and after extra- ordinary items	(88.12)	(37.18)
<u>Adjustments for items: -</u>		
Derecognition of financial assets	-	-
Foreign exchange fluctuation loss/ (gain)	(0.52)	(46.79)
Interest on lease liability	6.74	8.46
Profit on sale of property, plant & equipment	-	-
Interest paid	-	0.19
Interest received	-	-
Provision for Gratuity	-	-
Depreciation on Property, plant & equipment	48.79	56.34
Operating Profit before working capital changes	<u>(33.11)</u>	<u>(18.99)</u>
<u>Working capital adjustments: -</u>		
(Increase)/ decrease in trade receivables	231.11	1,303.59
(Increase)/ decrease in Inventories	(0.00)	33.54
(Increase)/ decrease in Other financial assets	-	-
(Increase)/ decrease in other non current assets	(10.41)	(21.44)
Increase/ (decrease) in Current Assets	(36.87)	514.17
Increase/ (decrease) in Trade payables	(517.69)	(1,770.99)
(Increase)/ decrease in Other financial Liabilities	112.88	(2.35)
Increase/ (decrease) in Other liabilities	(27.07)	(97.38)
Cash generated from operations	<u>(281.16)</u>	<u>(59.84)</u>
Direct Taxes Paid	-	0.24
<b>Net cash flow from operating activities (A)</b>	<u>(281.16)</u>	<u>(60.08)</u>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Sale/ (Purchase) of Property, plant & equipment	-	(0.57)
Lease liability	-	-
Investment in Shares	-	(28.20)
Loans (given)/ recovered	(14.02)	(46.07)
Interest received	-	-
<b>Net cash flow from investing activities (B)</b>	<u>(14.02)</u>	<u>(74.85)</u>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds From Issue of Share Capital	-	-
Proceeds from issue of Share Warrants	528.26	-
Interest paid	-	(0.19)
Net proceeds from borrowings	(34.75)	119.43
<b>Net cash flow from financing activities (C)</b>	<u>493.51</u>	<u>119.24</u>
<b>Net cash flow during the year (A + B + C)</b>	198.33	(15.69)
Add: Opening cash and cash equivalents	75.33	59.27
<b>Closing cash and cash equivalents</b>	<u>273.66</u>	<u>43.59</u>
<b>Components of cash and cash equivalents</b>		
Cash in hand	33.48	41.34
Deposit with banks		
In current accounts	234.72	2.25
<b>Total cash and cash equivalents</b>	<u>268.20</u>	<u>43.59</u>

For A F ENTERPRISES LIMITED  
  
 DIRECTOR

For A F ENTERPRISES LIMITED  
  
 DIRECTOR

**Consolidated Statement of Assets and Liabilities**

(Rupees in Lakhs)

Particulars	As at 30.09.2024	As at 31.03.2024
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
(a) Property, plant and equipments	370.70	419.49
(b) Goodwill	165.67	165.67
(c) Financial assets	-	-
(i) Investments	28.20	28.20
(ii) Loans	316.84	302.82
(e) Deffered tax assets	-11.76	-
(d) Other non-current assets	36.18	25.68
<b>Total Non-Current Assets</b>	<b>905.84</b>	<b>941.85</b>
<b>Current Assets</b>		
(a) Inventories	158.60	153.14
(b) Financial assets		
(i) Trade receivables	11,526.51	11,757.10
(ii) Cash and cash equivalents	268.20	75.32
(iii) Bank balances other than (ii) above	-	-
(iv) Loans	-	-
(c) Other current assets	577.46	540.59
<b>Total Current Assets</b>	<b>12,530.77</b>	<b>12,526.15</b>
<b>TOTAL ASSETS</b>	<b>13,436.61</b>	<b>13,468.00</b>
<b>EQUITIES AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity share capital	1,411.36	1,411.36
(b) Reserves & surplus	2,357.62	1,923.27
(c) Non controlling interest	-6.55	-9.24
<b>Total Shareholder's Funds</b>	<b>3,762.44</b>	<b>3,325.39</b>
<b>LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	629.33	664.08
(ii) Other financial liabilities	85.41	106.13
(b) Deferred tax liabilities (net)	-	8.37
(c) Long term provisions	1.71	1.71
<b>Total Non-Current Liabilities</b>	<b>716.46</b>	<b>780.30</b>
<b>Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	-	-
(ii) Trade payables	7,882.25	8,399.94
(iii) Other financial liabilities	45.64	44.51
(b) Other current liabilities	1,016.25	904.12
(c) Short term provisions	0.01	-
(d) Current tax liability	13.57	13.74
<b>Total Current Liabilities</b>	<b>8,957.71</b>	<b>9,362.31</b>
<b>TOTAL EQUITIES AND LIABILITIES</b>	<b>13,436.61</b>	<b>13,468.00</b>

For and on behalf of Board of Directors

For A F ENTERPRISES LIMITED

Place: Faridabad

Santosh Kumar Kushawaha

Director

DIN: 02994228

Consolidated SEGMENT WISE RESULTS AS PER CLAUSE 33 OF THE LISTING REGULATIONS ARE AS FOLLOWS:

(Rupees in lacs)

Particulars	Quarter ended			Half Year Ended		Year ended
	1-07-2024 to 30-09-2024	1-04-2024 to 30-06-2024	1-07-2023 to 30-09-2023	1-04-2024 to 30-09-2024	1-04-2023 to 30-09-2023	01-04-2023 TO 31-03-2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1. Segment Revenue</b>						
a) Trading in shares	-	-	-	-	-	44.54
b) Trading in rough emerald	-	-	-	-	-	805.60
c) Trading in Plastic Moulded Components	35.37	144.01	77.10	179.38	194.56	-
d) Software services	-	-	-	4.05	-	99.57
e) Unallocable	-	-	-	-	194.56	949.71
<b>Total</b>	<b>35.37</b>	<b>144.01</b>	<b>77.10</b>	<b>183.43</b>	<b>194.56</b>	<b>949.71</b>
Less: Inter segment revenue	-	-	-	-	-	-
<b>Net Sales/ Income from Operations</b>	<b>35.37</b>	<b>144.01</b>	<b>77.10</b>	<b>183.43</b>	<b>194.56</b>	<b>949.71</b>
<b>2. Segment Results</b>						
<b>Profit before Interest &amp; Tax</b>						
a) Trading in shares	0.05	(0.05)	(1.17)	-	0.88	-
b) Trading in rough emerald	-	-	-	-	-	70.40
c) Trading in Plastic Moulded Components	(100.72)	13.88	(0.13)	(86.84)	(11.85)	10.65
d) Software services	(0.50)	0.50	(0.75)	-	1.56	(92.17)
<b>TOTAL</b>	<b>(101.17)</b>	<b>14.33</b>	<b>(2.05)</b>	<b>(86.84)</b>	<b>(12.53)</b>	<b>(11.12)</b>
<b>Add/(Less):</b>						
a) Finance Cost	(2.41)	(4.33)	(4.43)	(6.74)	(8.59)	(26.12)
b) Un-allocable expenditure net off un-allocable income & other comprehensive income	(10.01)	10.01	15.27	-	(16.06)	29.19
<b>Total Profit before Tax</b>	<b>(113.59)</b>	<b>20.01</b>	<b>8.79</b>	<b>(93.58)</b>	<b>(37.18)</b>	<b>(8.05)</b>
<b>3. Capital employed (Segment Assets-Segment Liabilities)</b>						
<b>Segment Assets</b>						
a) Trading in shares	8.43	-	12.89	8.43	12.89	-
b) Trading in rough emerald	1,210.73	5.40	610.96	1,210.73	610.96	1,210.73
c) Trading in fabrics	58.67	-	2,336.08	58.67	2,336.08	-
d) Trading in Plastic Moulded Components	2,157.37	343.30	6,215.78	2,157.37	6,215.78	2,157.37
e) Software	2,370.72	2,370.89	2,343.59	2,370.72	2,343.59	2,343.09
f) Unallocable	7,591.62	11,475.30	1,966.93	7,591.62	1,966.93	7,756.82
<b>Total</b>	<b>13,397.54</b>	<b>14,194.89</b>	<b>13,486.23</b>	<b>13,397.54</b>	<b>13,486.23</b>	<b>13,468.01</b>
<b>Segment Liabilities</b>						
a) Trading in Shares	1.19	-	7.75	1.19	7.75	-
b) Trading in rough emerald	2,043.59	21.03	2,211.46	2,043.59	2,211.46	2,043.59
c) Trading in fabrics	28.33	-	214.40	28.33	214.40	-
d) Trading in glasses	-	-	-	-	-	-
e) Trading in Plastic Moulded Components	1,571.24	444.75	3,882.64	1,571.24	3,882.64	1,571.24
f) Software	2,518.50	2,518.37	2,300.20	2,518.50	2,300.20	2,517.99
g) Unallocable	3,548.11	5,478.34	1,582.04	3,548.11	1,582.04	4,009.79
<b>Total</b>	<b>9,710.96</b>	<b>8,462.49</b>	<b>10,198.49</b>	<b>9,710.96</b>	<b>10,198.49</b>	<b>10,142.61</b>
<b>Capital Employed</b>						
a) Trading in shares	7.25	-	5.14	7.25	5.14	-
b) Trading in rough emerald	(832.86)	(15.63)	(1,600.50)	(832.86)	(1,600.50)	(832.86)
c) Trading in fabrics	30.33	-	2,121.68	30.33	2,121.68	-
d) Trading in glasses	-	-	-	-	-	-
e) Trading in Plastic Moulded Components	586.13	(101.45)	2,333.14	586.13	2,333.14	586.13
f) Software	(147.77)	(147.48)	43.39	(147.77)	43.39	(174.90)
g) Unallocable	4,043.51	5,996.96	384.89	4,043.51	384.89	3,747.03
<b>Total</b>	<b>3,686.58</b>	<b>5,732.40</b>	<b>3,287.74</b>	<b>3,686.58</b>	<b>3,287.74</b>	<b>3,325.40</b>

For A F ENTERPRISES LIMITED

DIRECTOR

For A F ENTERPRISES LIMITED

DIRECTOR