



**AF ENTERPRISES LTD.**

CIN No.: L18100DL1983PLC016354

AN ISO 9001:2015 Certified Co.

*Mfrs. of Plastic Moulded Components*

Date: 05/03/2024

To,  
The Corporate Relations Department  
BSE Limited,  
PJ Tower, Dalal Street,  
Mumbai-400001  
Script Code: 538351

**SUBJECT: SUBMISSION OF REVISED CONSOLIDATED FINANCIAL RESULTS FOR THE PERIOD ENDED 31<sup>ST</sup> DECEMBER, 2023 IN REFERENCE TO DISCREPANCY EMAIL DATED 01<sup>ST</sup> MARCH, 2024 RECEIVED FROM THE STOCK EXCHANGE.**

Dear Sir/Madam,

This is in reference to captioned subject, this is to inform you that the company has submitted the standalone and consolidated financial results for the period ended 31<sup>st</sup> December, 2023 on 14<sup>th</sup> February, 2024.

Further, we have received a discrepancy from the stock exchange on 01<sup>st</sup> March, 2024 for confirm period in result columns for Quarter ended December 2023 of Consolidated Financial results.as submitted earlier to the Exchange were wrongly mentioned as 31<sup>st</sup> December 2022 instead of 31<sup>st</sup> December, 2023 therefore in accordance with the regulations, we have attached the revised financial results along with this letter duly signed by the Managing Director of the company for your records and information.

We assure you that the error was purely clerical in nature and did not impact the substance of the financial results. The necessary corrections have been duly reviewed and approved by our Board of Directors.

We sincerely apologize for any inconvenience caused due to this error and appreciate your prompt attention to this matter.

Thank you for your cooperation.

Yours sincerely,

For A.F. Enterprises Limited

Santosh Kumar Kushawaha  
Managing Director  
DIN: 02994228

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 nine months ended December 31, 2023**. 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: 24012103BKDHMO7499

Place of Signature: New Delhi

Date: February 14, 2024



STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE PERIOD ENDED ON 31ST DECEMBER, 2023 - IND-AS COMPLIANT

Particulars	Three Months Ended for			Period Ended		Year Ended	
	Current Quarter	Previous Quarter	Corresponding Quarter	Year to Date Figures		Year to Date Figures	
	01.10.2023 to 31.12.2023	01.07.2023 to 30.09.2023	01.10.2022 to 31.12.2022	01.04.2023 to 31.12.2023	01.04.2022 to 31.12.2022	01.04.2022 to 31.03.2023	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
<b>1</b>	<b>Income</b>						
(a)	Revenue from Operations	120.23	77.10	104.15	314.79	382.61	2.4
(b)	Other Income	20.11	60.55	104.94	82.31	582.31	537.69
	<b>TOTAL INCOME</b>	<b>140.34</b>	<b>137.65</b>	<b>209.09</b>	<b>397.09</b>	<b>964.92</b>	<b>2.9</b>
<b>2</b>	<b>Expenses</b>						
(a)	Cost of materials consumed	67.03	61.02	72.55	220.16	314.37	760.75
(b)	Purchases of Stock-in-Trade	-	-	-	-	-	1.4
(c)	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	0.58	1.17	0.61	-0.30	6.07	7.19
(d)	Operating expense	11.58	14.13	72.23	62.78	126.15	95.61
(e)	Employee benefits expense	5.30	9.40	14.67	26.82	44.52	131.09
(f)	Finance Cost	4.10	4.43	0.08	12.69	1.63	18.51
(g)	Depreciation and amortization expense	26.62	27.62	17.54	81.76	58.65	122.97
(h)	Other Expenses	39.08	10.35	17.56	92.76	129.26	271.25
	<b>TOTAL EXPENSES</b>	<b>154.28</b>	<b>128.13</b>	<b>195.25</b>	<b>496.66</b>	<b>680.66</b>	<b>2.9</b>
<b>3</b>	<b>Profit/(loss) before exceptional items and tax(1-2)</b>	<b>(13.95)</b>	<b>9.53</b>	<b>13.84</b>	<b>(99.57)</b>	<b>284.26</b>	<b>49.08</b>
<b>4</b>	<b>Exceptional items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-50.00</b>	<b>130.75</b>	<b>(1.4)</b>
<b>5</b>	<b>Profit/(loss) before tax (3-4)</b>	<b>(13.95)</b>	<b>9.53</b>	<b>13.84</b>	<b>(49.57)</b>	<b>415.01</b>	<b>179.83</b>
<b>6</b>	<b>Tax Expense</b>						
(a)	Current Tax	-	-	2.84	-	103.81	67.64
(b)	Deferred Tax	(0.97)	(18.54)	0.08	(19.51)	0.33	8.99
	<b>Total tax expense</b>	<b>(0.97)</b>	<b>(18.54)</b>	<b>2.92</b>	<b>(19.51)</b>	<b>104.14</b>	<b>76.63</b>
<b>7</b>	<b>Profit after tax (5-6)</b>	<b>(12.98)</b>	<b>28.07</b>	<b>10.92</b>	<b>(30.06)</b>	<b>310.87</b>	<b>103.20</b>
<b>8</b>	<b>Other Comprehensive income</b>						
(a)	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	1.46
	(ii) Income tax related to items that will not be reclassified to profit or loss	-	-	-	-	-	(0.37)
(b)	(i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax related to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income, net of tax	-	-	-	-	-	1.09
<b>9</b>	<b>Total comprehensive income for the year (7+8)</b>	<b>(12.98)</b>	<b>28.07</b>	<b>10.92</b>	<b>(30.06)</b>	<b>310.87</b>	<b>104.29</b>
<b>10</b>	Pad up equity share capital (face value of Rs. 10)	1,411.36	1,411.36	1,411.36	1,411.36	1,411.36	1,411.11
<b>11</b>	Reserve excluding Revaluation Reserves as per Balance sheet of Previous Accounting year	1,962.21	1,962.21	553.42	1,962.21	123.37	533.42
<b>12</b>	<b>Earning per share (not annualised)</b>						
	Basic (in Rs.)	(0.09)	0.20	0.08	(0.21)	0.62	0.78
	Diluted (in Rs.)	(0.09)	0.20	0.06	(0.21)	0.53	0.57

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)

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e-mail: [info@ridh.in](mailto:info@ridh.in)

Web: [www.ridh.in](http://www.ridh.in)

**Notes:**

- 1.The above unaudited financial results for the quarter ended 31st December, 2023 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 14th February,2024
2. The above results have been prepared in compliance with the recognition and measurement principles of the Companies (India Accounting Standards) Rules, 2015 as amended 3 Figures for the previous period have been regrouped wherever considered necessary so as to conform to the classification of the current period.
3. 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.
4. These Results are also updated on the company's website URL: [www.afenterprisesltd.in](http://www.afenterprisesltd.in)

For and on behalf of board of directors of  
**AF Enterprises Limited**

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

Date: 14th February,2024  
Place: Faridabad

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

Particulars	Quarter ended			Period Ended		Year ended
	December, 31st 2023	September 30th, 2023	December, 31st 2022	December, 31st 2023	December, 31st 2022	31st March 2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1. Segment Revenue</b>						
a) Trading in Shares	-	-	-	-	-	-
b) Trading in Rough Emerald	-	-	-	-	-	1,570.12
c) Trading in Fabrics	-	-	-	-	-	-
d) Trading in Glasses	-	-	-	-	-	-
e) Trading in Plastic Moulded Components	120.23	77.10	104.15	314.79	382.61	848.36
f) Unallocable	20.11	60.55	104.94	82.31	582.31	-
<b>Total</b>	<b>140.33</b>	<b>137.65</b>	<b>209.09</b>	<b>397.09</b>	<b>964.92</b>	<b>2,418.48</b>
Less: Inter Segment Revenue	-	-	-	-	-	-
<b>Net Sales/Income From Operations</b>	<b>140.33</b>	<b>137.65</b>	<b>209.09</b>	<b>397.09</b>	<b>964.92</b>	<b>2,418.48</b>
<b>2. Segment Results</b>						
<b>Profit before Interest &amp; Tax</b>						
a) Trading in Shares	(0.58)	(1.17)	0.61	0.30	6.07	(7.19)
b) Trading in Rough Emerald	-	-	-	-	-	70.40
c) Trading in Fabrics	-	-	-	-	-	-
d) Trading in Glasses	-	-	-	-	-	-
e) Trading in Plastic Moulded Components	41.62	1.95	31.60	31.85	68.24	-
f) Unallocable	20.11	60.55	104.94	82.31	582.31	10.65
<b>TOTAL</b>	<b>61.15</b>	<b>61.34</b>	<b>32.21</b>	<b>114.46</b>	<b>74.31</b>	<b>73.86</b>
<b>Add/(Less):</b>						
a) Interest	(4.10)	(4.43)	(0.08)	(12.69)	(1.63)	(18.51)
b) Un-allocable expenditure net off unallocable income & other comprehensive income	(71.00)	(47.38)	(18.29)	(201.34)	342.33	124.48
<b>Total Profit before Tax</b>	<b>(13.95)</b>	<b>9.53</b>	<b>13.84</b>	<b>(99.57)</b>	<b>415.01</b>	<b>179.83</b>
<b>3. Capital employed (Segment Assets-Segment Liabilities)</b>						
<b>Segment Assets</b>						
a) Trading in Shares	-	12.89	(0.04)	-	(0.04)	9.58
b) Trading in Rough Emerald	173.13	610.96	(151.37)	173.13	(151.37)	2,190.71
c) Trading in Fabrics	2,227.05	2,336.08	2,215.35	2,227.05	2,215.35	1,301.67
d) Trading in Glasses	-	-	-	-	-	-
e) Trading in Plastic Moulded Material	5,991.77	6,215.78	5,892.17	5,991.77	5,892.17	2,171.42
f) Unallocable	120.56	1,881.31	1,140.72	120.56	1,140.72	7,167.30
<b>Total</b>	<b>8,512.51</b>	<b>11,057.01</b>	<b>9,096.84</b>	<b>8,512.51</b>	<b>9,096.84</b>	<b>12,840.68</b>
<b>Segment Liabilities</b>						
a) Trading in Shares	-	7.75	0.54	-	0.54	19.25
b) Trading in Rough Emerald	1,801.06	2,211.46	1,233.91	1,801.06	1,233.91	2,088.05
c) Trading in Fabrics	26.01	214.40	26.01	26.01	26.01	101.05
d) Trading in Glasses	-	-	(36.48)	-	(36.48)	-
e) Trading in Plastic Moulded Material	3,818.73	3,882.64	3,746.17	3,818.73	3,746.17	1,670.08
f) Unallocable	105.83	1,384.27	459.37	105.83	459.37	5,588.68
<b>Total</b>	<b>5,751.64</b>	<b>7,700.52</b>	<b>5,429.52</b>	<b>5,751.64</b>	<b>5,429.52</b>	<b>9,467.11</b>
<b>Capital Employed</b>						
a) Trading in Shares	-	5.14	(0.58)	-	(0.58)	(9.67)
b) Trading in Rough Emerald	(1,627.93)	(1,600.51)	(1,385.28)	(1,627.93)	(1,385.28)	102.66
c) Trading in Fabrics	2,201.04	2,121.68	2,189.34	2,201.04	2,189.34	1,200.62
d) Trading in Glasses	-	-	36.48	-	36.48	-
e) Trading in Plastic Moulded Material	2,173.03	2,333.14	2,146.01	2,173.03	2,146.01	501.34
f) Unallocable	14.73	497.04	681.35	14.73	681.35	1,578.62
<b>Total</b>	<b>2,760.87</b>	<b>3,356.49</b>	<b>3,667.31</b>	<b>2,760.87</b>	<b>3,667.31</b>	<b>3,373.57</b>

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**Independent Auditor's Review Report on consolidated unaudited financial results of the Company for the period ended December 31, 2023 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 nine months ended December 31, 2023** ("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. 0.04 Lakhs and Group's share of total net loss after tax of Rs. (3.66) Lakhs and total comprehensive loss of Rs. (3.66) Lakhs for the quarter and nine months ended **December 31, 2023**, 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: 24012103BKDHMP5793  
Place of Signature: New Delhi  
Date: February 14, 2024







# AF ENTERPRISES LTD.

CIN No.: L18100DL1983PLC016354

AN ISO 9001:2015 Certified Co.  
Mfrs. of Plastic Moulded Components

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE PERIOD ENDED ON 31ST DECEMBER, 2023 - IND-AS COMPLIANT

(Rupees in Lakhs)

Particulars	Quarter Ended						Year Ended Year to Date Figures for Previous Year to 31.03.2023 Audited
	Current Quarter	Previous Quarter	Corresponding Quarter	Year to Date Figures	Year to Date Figures		
	01.10.2023 to 31.12.2023	01.07.2023 to 30.09.2023	01.10.2022 to 31.12.2022	01.04.2023 to 31.12.2023	01.04.2022 to 31.12.2022		
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited		
1 Income							
(a) Revenue from Operations	120.22	77.10	114.35	314.79	392.81	2,428.68	
(b) Other income	20.15	60.55	104.94	82.35	582.33	542.79	
<b>TOTAL INCOME</b>	<b>140.37</b>	<b>137.65</b>	<b>219.30</b>	<b>397.13</b>	<b>975.14</b>	<b>2,971.47</b>	
2 Expenses							
(a) Cost of materials consumed	67.03	61.02	72.56	220.16	314.37	760.75	
(b) Purchases of Stock-in-Trade	-	-	-	-	-	1,499.72	
(c) Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	0.58	1.17	0.61	(0.30)	6.07	7.19	
(d) Operating expense	11.58	14.13	72.23	62.78	126.15	95.61	
(e) Employee benefits expense	5.30	9.39	27.14	26.82	103.95	190.51	
(f) Finance Cost	5.56	4.49	0.08	14.21	1.63	26.12	
(g) Depreciation and amortization expense	27.22	28.22	16.86	83.55	59.33	125.45	
(h) Other Expenses	39.16	10.45	21.56	93.15	163.21	309.22	
<b>TOTAL EXPENSES</b>	<b>156.42</b>	<b>128.87</b>	<b>211.02</b>	<b>500.36</b>	<b>774.71</b>	<b>3,014.57</b>	
3 Profit/(loss) before exceptional items and tax(1-2)	(16.04)	8.79	8.27	(103.23)	200.43	(43.10)	
4 Exceptional Items	-	-	-	(50.00)	130.75	130.75	
5 Profit/(loss) before tax (3-4)	(16.04)	8.79	8.27	(53.23)	331.18	87.65	
6 Tax Expense							
(a) Current Tax	-	-	2.85	-	103.81	67.64	
(b) MAT	-	-	-	-	-	-	
(c) Deferred Tax	(0.97)	(18.54)	0.09	(19.51)	0.33	(14.03)	
5 Total tax expense	(0.97)	(18.54)	2.93	(19.51)	104.15	53.61	
7 Profit after tax (5-6)	(15.07)	(9.75)	5.34	(33.72)	227.03	34.05	
8 Other Comprehensive income							
(a) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	1.46	
(ii) Income tax related to items that will not be reclassified to profit or loss	-	-	-	-	-	(0.37)	
(b) (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-	
(ii) Income tax related to items that will be reclassified to profit or loss	-	-	-	-	-	-	
Total other comprehensive income, net of tax	-	-	-	-	-	1.09	
9 Total comprehensive income for the year (7+8)	(15.07)	(9.75)	5.34	(33.72)	227.03	35.13	
Net profit attributable to:							
(a) Owners of the Company	(4.45)	27.30	5.60	(23.03)	231.00	37.32	
(b) Non-Controlling Interest	(0.17)	(0.03)	(0.26)	(0.17)	(3.97)	(3.27)	
Other comprehensive income attributable to:							
(a) Owners of the Company	-	-	-	-	-	1.09	
(b) Non-Controlling Interest	-	-	-	-	-	-	
Total comprehensive income attributable to:							
(a) Owners of the Company	(4.45)	(141.07)	5.60	(23.03)	231.00	38.41	
(b) Non-Controlling Interest	(0.17)	0.47	(0.26)	(0.17)	(3.97)	(3.27)	
10 Paid up equity share capital (face value of Rs. 10)							
	1,411.36	1,411.36	1,411.36	1,411.36	1,411.36	1,411.36	
11 Reserve excluding Revaluation Reserves as per Balance sheet of Previous Accounting year	1,901.52	1,901.52	561.23	1,901.52	561.23	558.62	
12 Earning per share (not annualised)							
Basic (in Rs.)	(0.11)	0.19	0.04	(0.24)	1.75	0.26	
Diluted (in Rs.)	(0.11)	0.19	0.03	(0.24)	1.26	0.19	

For AF ENTERPRISES LIMITED

  
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)

Notes:

- 1 The above audited consolidated financial results for quarter ended 30th December, 2023 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 14th February 2024.
- 2 The above results have been prepared in compliance with the recognition and measurement principles of the Companies (Indian 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 conform to the classification of the current period.
- 4 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.
- 5 These Results are also updated on the company's website URL: [www.afenterprisesltd.in](http://www.afenterprisesltd.in)

For and on behalf of board of directors of  
AF Enterprises Limited

Santosh Kumar Kushawaha  
Managing Director  
DIN: 02994228

Date: 14th February, 2024  
Place: Faridabad

For AF ENTERPRISES LIMITED



DIRECTOR



# AF ENTERPRISES LTD.

CIN No.: L18100DL1983PLC016354

AN ISO 9001:2015 Certified Co.

Mfrs. of Plastic Moulded Components

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

(Rupees in Lakh)

Particulars	Quarter ended			Period Ended		Year ended
	December 31st, 2023	September 30th, 2023	December 31st, 2022	December 31st, 2023	December 31st, 2022	31st March 2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1. Segment Revenue</b>						
a) Trading in Shares	-	-	-	-	-	-
b) Trading in Rough Emerald	-	-	-	-	-	1,570.12
c) Trading in Fabrics	-	-	-	-	-	-
d) Trading in Glasses	-	-	-	-	-	-
e) Trading in Plastic Moulded Components	120.22	77.10	104.14	314.79	382.61	848.36
f) Software services	-	-	10.20	-	10.20	10.20
g) Unallocable	20.15	60.55	104.96	82.35	582.33	-
<b>Total</b>	<b>140.37</b>	<b>137.65</b>	<b>219.30</b>	<b>397.13</b>	<b>975.14</b>	<b>2,428.68</b>
Less: Inter Segment Revenue	-	-	-	-	-	-
<b>Net Sales/Income From Operations</b>	<b>140.37</b>	<b>137.65</b>	<b>219.30</b>	<b>397.13</b>	<b>975.14</b>	<b>2,428.68</b>
<b>2. Segment Results</b>						
<b>Profit before Interest &amp; Tax</b>						
a) Trading in Shares	(0.58)	(1.17)	0.61	0.30	6.07	(7.19)
b) Trading in Rough Emerald	-	-	-	-	-	70.40
c) Trading in Fabrics	-	-	-	-	-	-
d) Trading in Glasses	-	-	-	-	-	-
e) Trading in Plastic Moulded Components	41.62	1.95	31.60	31.85	68.24	10.65
f) Software services	(2.10)	(0.81)	(83.84)	(3.70)	(83.84)	(92.17)
g) Unallocable	20.15	60.55	-	-	-	-
<b>TOTAL</b>	<b>59.09</b>	<b>60.53</b>	<b>(51.63)</b>	<b>28.45</b>	<b>(9.53)</b>	<b>(18.31)</b>
<b>Add/(Less):</b>						
a) Finance cost	(5.56)	(4.49)	1.55	(14.21)	-	(18.15)
b) Interest	-	-	(1.63)	-	(1.63)	-
c) Un-allocable expenditure net off un-allocable income & other comprehensive income	(69.57)	(47.25)	59.98	(199.82)	342.33	124.48
<b>Total Profit before Tax</b>	<b>(16.04)</b>	<b>8.79</b>	<b>8.27</b>	<b>(53.23)</b>	<b>331.18</b>	<b>87.65</b>
<b>3. Capital employed (Segment Assets-Segment Liabilities)</b>						
<b>Segment Assets</b>						
a) Trading in Shares	-	12.89	(0.04)	-	(0.04)	9.58
b) Trading in Rough Emerald	173.13	610.96	(151.37)	173.13	(151.37)	2,190.71
c) Trading in Fabrics	2,227.05	2,336.08	2,215.35	2,227.05	2,215.35	1,301.67
d) Trading in Glasses	-	-	-	-	-	-
e) Trading in Plastic Moulded Material	5,991.77	6,215.78	5,892.17	5,991.77	5,892.17	2,171.42
f) Software services	2,343.09	2,343.59	2,350.59	2,343.09	2,350.59	2,357.03
g) Unallocable	120.56	1,966.93	1,164.55	120.56	1,164.55	7,237.71
<b>Total</b>	<b>10,855.60</b>	<b>13,486.23</b>	<b>11,471.25</b>	<b>10,855.60</b>	<b>11,471.25</b>	<b>15,268.12</b>
<b>Segment Liabilities</b>						
a) Trading in Shares	-	7.75	0.54	-	0.54	19.25
b) Trading in Rough Emerald	1,801.06	2,211.46	1,233.91	1,801.06	1,233.91	2,088.05
c) Trading in Fabrics	26.01	214.40	26.01	26.01	26.01	101.05
d) Trading in Glasses	-	-	(36.48)	-	(36.48)	-
e) Trading in Plastic Moulded Material	3,818.73	3,882.64	3,746.17	3,818.73	3,746.17	1,670.08
f) Software services	2,298.04	2,300.20	2,502.87	2,298.04	2,502.87	2,494.63
g) Unallocable	1,582.04	1,582.04	563.18	1,582.04	563.18	5,588.68
<b>Total</b>	<b>9,525.88</b>	<b>10,198.49</b>	<b>8,036.20</b>	<b>9,525.88</b>	<b>8,036.20</b>	<b>11,961.74</b>
<b>Capital Employed</b>						
a) Trading in Shares	-	5.14	(0.58)	-	(0.58)	(9.67)
b) Trading in Rough Emerald	(1,627.93)	(1,600.51)	(1,385.28)	(1,627.93)	(1,385.28)	102.66
c) Trading in Fabrics	2,201.04	2,121.68	2,189.34	2,201.04	2,189.34	1,200.62
d) Trading in Glasses	-	-	36.48	-	36.48	-
e) Trading in Plastic Moulded Material	2,173.04	2,333.14	2,146.01	2,173.04	2,146.01	501.34
f) Software services	45.05	43.39	(152.28)	45.05	(152.28)	(137.60)
g) Unallocable	(1,461.48)	384.89	601.36	(1,461.48)	601.36	1,649.03
<b>Total</b>	<b>1,329.71</b>	<b>3,287.73</b>	<b>3,435.05</b>	<b>1,329.71</b>	<b>3,435.05</b>	<b>3,306.38</b>

For and on behalf of board of directors of  
AF Enterprises Limited

Santosh Kumar Kushawaha  
Managing Director

Regd Office: 13718, Basement B Portion, West Patel  
Nagar, New Delhi-110008  
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For A F ENTERPRISES LIMITED

DIRECTOR