

# AFLOAT ENTERPRISES LIMITED

(Formerly known as Adishakti Loha and Ispat Limited)

Regd. Office: Plot 3, SHOP 325, DDA C.CNTR, Aggarwal Plaza, Sec-14, Rohini New Delhi 110085

Phone: 011-27860681, E-mail: info@adishaktiloha.com, website: www.adishaktiloha.com

CIN: L51909DL2015PLC275150

November 13, 2024

To,  
The Department of Corporate Relations  
**BSE Limited**  
P. J. Towers, Dalal Street,  
Fort, Mumbai-400 001

Dear Sir/Madam,

Sub: **Submission of Compliances for "AFLOAT Enterprises Limited" for the Half yearly ended September 30, 2024**

**SECURITY CODE: 543377**

**ISIN: INEOCWK01019**

We are submitting herewith the following documents in respect of compliances under Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the **Half yearly ended September 30, 2024.**

1. Outcome of the Board meeting held today i.e. Wednesday, 13th day of November, 2024 at 02:00 P.M at registered office of company
2. Un-audited Standalone Financial Results for the Half yearly ended September 30, 2024 approved by the board of directors in its meeting held today i.e. Wednesday, 13th day of November, 2024 at 02:00 p.m. at registered office of company.
3. Auditor's Limited Review Report (LRR) on Un-audited Standalone Financial Results for the half yearly ended September 30, 2024 as per the format prescribed by SEBI.
4. Undertaking of non applicability of Reg.32 of SEBI ( LODR) Regulations , 2015 from the director of the company.

You are requested to take the same on your record and oblige.

Thanking You,

Yours Faithfully,

For **AFLOAT Enterprises Limited**  
( Formerly Adishakti Loha and Ispat Limited)



**Pawan Kumar Mittal**  
Director

DIN: 00749265

Address: I-19 Sai Apartments  
Sector-13, Rohini, Delhi 110085

Place: New Delhi

# AFLOAT ENTERPRISES LIMITED

(Formerly known as Adishakti Loha and Ispat Limited)

Regd. Office: Plot 3, SHOP 325, DDA C.CNTR, Aggarwal Plaza, Sec-14, Rohini New Delhi 110085

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CIN: L51909DL2015PLC275150

November 13, 2024

To,  
The Department of Corporate Relations  
**BSE Limited**  
P. J. Towers, Dalal Street,  
Fort, Mumbai-400 001

Dear Sir/Madam,

Sub: **Outcome of Board Meeting of AFLOAT Enterprises Limited held today i.e. Wednesday, 13th day of November, 2024 at 02:00 p.m. at registered office of company**

**SECURITY CODE: 543377**

**ISIN: INE0CWK01019**

In terms of Regulation 30 and Regulation 33 read with Para A of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Circular No. CIR/CFD/CMD/4/2015 dated September 09, 2015, we hereby inform to your good office that the Board of Directors of the Company at its meeting held today i.e. Wednesday, 13th day of November, 2024 at 02:00 p.m. at registered office of company, inter alia, considered and approved the following :

1. Un-Audited Standalone Financial Results for the half yearly ended September 30, 2024.
2. Took note of Limited Review Report (LRR) on Un-Audited Standalone Financial results for the half yearly ended September 30, 2024 received by statutory auditors .
3. Took note of the Undertaking of non applicability of Reg.32 of SEBI ( LODR) Regulations , 2015 from the director of the company.

The Meeting Commenced at 02:00 P.M. and Concluded at 04:00 P.M.

Kindly take the above information on record and oblige.

Thanking You,

Yours Faithfully,

For **AFLOAT Enterprises Limited**  
( Formerly Adishakti Loha and Ispat Limited)



**Pawan Kumar Mittal**

Director

DIN: 00749265

Address: I-19 Sai Apartments  
Sector-13, Rohini, Delhi 110085

Place: New Delhi

AFLOAT ENTERPRISES LIMITED  
CIN:L51909DL2015PLC275150  
(Formerly known as Adishakti Loha And Ispat Limited)  
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON 30th SEPTEMBER 2024

(Rupees in lakhs)

Particular	Half Year Ended		Year Ended	
	30th Setember 2024	31st March 2024	30th September 2023	31st March 2024
	Unaudited	Audited	Unaudited	Audited
<b>Income</b>				
I Revenue from Operations				
Sale of metals	-	-	188.76	188.76
Total Revenue from Operations	-	-	188.76	188.76
II Other Income	21.57	25.53	18.75	44.28
III TOTAL INCOME(I+II)	21.57	25.53	207.51	233.05
<b>IV Expenses</b>				
(a) Purchase of stock in trade	-	-	185.06	185.06
(b) Change in Inventory	-	-	-	-
(c) Employee Benefit Expenses	13.20	8.23	7.17	15.40
(d) Finance costs	0.68	-	-	-
(e) Depreciation and amortisation expenses	0.11	0.30	0.39	0.69
(f) Other Expenses	39.65	21.55	2.16	23.71
TOTAL EXPENSES	53.64	30.07	194.78	224.85
V Profit before tax (III-IV)	(32.07)	(4.54)	12.73	8.19
VI Exceptional Items	-	-	-	-
VII Profit/(loss) before tax (V-VI)	(32.07)	(4.54)	12.73	8.19
<b>VIII Tax Expense</b>				
(a) Current Tax	-	4.62	-	4.62
(b) Earlier year tax adjustments	-	(0.04)	-	(0.04)
(c) Deferred Tax	(0.27)	0.79	0.04	0.83
Total tax expense	(0.27)	5.37	0.04	5.41
IX Profit after tax (VII-VIII)	(31.79)	(9.92)	12.69	2.78
X Pad up equity share capital (face value of Rs. 10)	455.80	455.80	455.80	455.80
XI Reserve excluding Revaluation Rreserves as per Balance sheet of Previous Accounting year	55.22	52.44	52.44	52.44
<b>XII Earning per share (not annualised)</b>				
Basic (Rs.)	(0.70)	(0.22)	0.28	0.06
Diluted (Rs.)	(0.70)	(0.22)	0.28	0.06

Notes:

- (1) The above audited financial results for the Half year ended 30th Setember 2024 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 13th November, 2024.
- (2) The above results have been prepared in compliance with the recognition and measurement principles of the accounting standards 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 figures for the Half year ended on 30th Setember 2024 & 31st March, 2024 are limited reviewed and balancing figuers between audited figures in respect of the full financial year and the unaudited published year-to-date figures upto the Half year ended on on 30th September, 2023, which were subject to limited review.
- (5) These Results are also updated on the company's website URL:[www.adishakti.loha.com](http://www.adishakti.loha.com).

For and on behalf of board of directors of  
AFLOAT ENTERPRISES LIMITED

PAWAN KUMAR MITTAL  
DIRECTOR  
DIN: 00749265



Date: 13th November 2024  
Place: New Delhi

**AFLOAT ENTERPRISES LIMITED**  
( Formerly Adishakti Loha and Ispat limited)

**STATEMENT OF ASSETS AND LIABILITIES**

**AUDITED STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED ON 30TH SEPTEMBER 2024**

PARTICULARS	<i>(Rupees in lakhs)</i>	
	As at 30/09/2024	As at 31/03/2024
<b>EQUITY AND LIABILITIES</b>		
<b>Shareholders' fund</b>		
Share capital	455.80	455.80
Reserves and surplus	23.43	55.22
	-	-
<b>Non- current liabilities</b>		
Long- term provisions	0.64	0.64
<b>Current liabilities</b>		
<b>Trade payables</b>		
- total outstanding dues of micro enterprises and small enterprises; and	-	-
- Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
Other- current liabilities	3.07	5.13
Short- term provisions	2.32	0.52
<b>Total</b>	<b>485.26</b>	<b>517.31</b>
<b>ASSETS</b>		
<b>Non- current assets</b>		
Property plant and equipment	0.68	0.78
Deferred tax assets	2.08	1.80
Other non- current assets	0.36	0.36
	-	-
<b>Current assets</b>		
Inventories	-	-
Trade receivables	-	-
Cash and cash equivalents	1.63	2.44
Short-terms loans and advances	445.14	498.75
Other current assets	35.38	13.18
<b>Total</b>	<b>485.26</b>	<b>517.31</b>

For and on behalf of board of directors of  
AFLOAT ENTERPRISES LIMITED

**PAWAN KUMAR MITTAL**  
DIRECTOR  
DIN: 00749265

Date: 13th November 2024  
Place: New Delhi



Disclosure of Audited Statement of Cash Flow as per Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirement) Regulation, 2015 for the half year ended on 30th September, 2024

	(Rupees in lakhs)	
	For the half year ended 30th September 2024	For the half year ended 30th September 2023
<b>A. Cash flow from Operating Activities</b>		
Net Profit before tax as per statement of profit & loss	(32.07)	12.73
Add/ (less): Adjustment for non- cash/ other items	-	-
Depreciation	0.11	0.39
Bad debts written off	-	-
Interest received	-	(18.75)
Operating profit before working capital changes	<u>(31.96)</u>	<u>(5.63)</u>
Adjustment for working capital		
Increase/(decrease) in trade payables	-	(31.10)
Increase/(decrease) in other current liabilities	(2.07)	(0.61)
(Increase)/ decrease in short term provision	1.80	-
(Increase)/ decrease in Short term Loans & Advances	53.61	-
(Increase)/ decrease in trade receivables	-	134.50
(Increase)/ decrease in other current assets	(22.19)	23.54
Cash generated from operations	<u>(0.81)</u>	<u>120.70</u>
Direct taxes paid	-	(0.19)
<b>Net Cash flow from Operating Activities (A)</b>	<u>(0.81)</u>	<u>120.52</u>
<b>B. Cash flow from Investing Activities</b>	-	-
Sale/ (Purchase) of Property, plant & equipment	-	-
Interest received	-	18.75
Loans given	-	(142.21)
<b>Net Cash flow from Investing Activities (B)</b>	<u>-</u>	<u>(123.46)</u>
<b>C. Cash flow from Financing Activities</b>	-	-
Net proceeds from issue of share capital	-	-
Net proceeds from issue of share premium	-	-
<b>Net Cash flow from Financing Activities (C)</b>	<u>-</u>	<u>-</u>
<b>Net cash flow during the year (A + B + C)</b>	<u>(0.81)</u>	<u>(2.94)</u>
Add: Opening cash and cash equivalents	2.44	3.46
<b>Closing cash and cash equivalents</b>	<u>1.63</u>	<u>0.52</u>
<b>Components of cash and cash equivalents</b>		
Cash on hand	0.97	0.11
Deposit with banks in current accounts	0.66	0.41
<b>Total cash and cash equivalents</b>	<u>1.63</u>	<u>0.52</u>



**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE HALF YEARLY UNAUDITED FINANCIAL RESULTS**

To,  
The board of directors,  
AFLOAT ENTERPRISES LIMITED  
(Formerly known as Adishakti Loha and Ispat Limited)

CIN: L46209DL2015PLC275150  
PLOT 3, SHOP 325, DDA C.CNTR,  
AGGARWAL PLAZA, SEC-14,  
ROHINI NEW DELHI New Delhi DL 110085 IN

We have reviewed the accompanying statement of Unaudited Financial Results ('the statement') of AFLOAT ENTERPRISES LIMITED (Formerly known as Adishakti Loha and Ispat Limited) (the "Company") for the half year ended 30<sup>th</sup> September, 2024, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulations').

This statement, which is the responsibility of the Company's Management has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the statement based on our review of the statement, which has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 'Interim Financial Reporting' (AS 25) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

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 the Standards on 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in AS 25, specified under Section 133 of the Companies Act, 2013, the SEBI Circular, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For V.N. PUROHIT & CO.  
Chartered Accountants  
Firm Regn. 304040E

Digitally signed by Om  
Prakash Pareek  
Date: 2024.11.13  
16:00:05 +05'30'

O.P. Pareek  
Partner  
Membership No. 014238  
UDIN: 24014238BKAUIB3643  
Place: New Delhi  
Date: 13<sup>th</sup> November, 2024

# AFLOAT ENTERPRISES LIMITED

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CIN: L51909DL2015PLC275150

November 13, 2024

To,  
The Department of Corporate Relations  
**BSE Limited**  
P. J. Towers, Dalal Street,  
Fort, Mumbai-400 001

Dear Sir/Madam,

## UNDERTAKING

In terms of Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Circular No. CIR/CFD/CMD1/162/2019 dated December 24, 2019.

I **Pawan Kumar Mittal**, Director of **AFLOAT Enterprises Limited** (Formerly Adishakti Loha and Ispat Limited) be and is hereby given that the Statement of deviation /variation pursuant to review by the audit committee, on a quarterly basis as per Reg.32 of SEBI (LODR) Regulations, 2015 is not applicable in our company.

Thanking You,  
Yours Faithfully,

For **AFLOAT Enterprises Limited**  
(Formerly Adishakti Loha and Ispat Limited)



**Pawan Kumar Mittal**  
Director  
DIN: 00749265  
Address: I-19 Sai Apartments  
Sector-13, Rohini, Delhi 110085

Place: New Delhi