



Date: 14/02/2023

To Corporate Relation Department,
BSE Limited PJ Tower,
Dalal Street,
Mumbai-400001

Scrip Code: 538351

Dear Sirs,

Sub: Outcome of Board Meeting held on 14th February, 2023.
Ref: Submission of Unaudited Financial Results & Limited Review Report for the Quarter ended 31st December, 2022

Dear Sir/Ma'am,

As per Regulation 30 and any other applicable Regulations, if any, of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and reference to our earlier letter dated 7th February, 2023, we would like to inform you that the Board of Directors of the Company in their meeting held today i.e, 14th February, 2023(Commenced from 05:00 PM and Concluded at 06:45 PM) has inter-alia considered & approved the following items:

1. The Board has approved the standalone & consolidated un-audited financial results of the Company for the quarter ended 31st December, 2022 along with limited review report.

We are hereby enclosing the Financial Results of Quarter ended 31st December, 2022 along with limited review report

2. The Board has considered & approved the resignation of Mr. Amit Thakur (DIN: 09715772) (Non-Executive Non-Independent Director) from the Board of Directors. (Details in Annexure A)
3. The Board has Considered & Approved the Appointment of M/S CAAN & Associates as Internal Auditor of the Company for the Financial Year 2022-23.

This is for your information as also for the information of your members and the public at large.

Thanking You
Yours Faithfully

For AF Enterprises Limited

Payal Sachdeva
Company Secretary & Compliance Officer

Regd. Office :

DSM-334, DLF Tower
Shivaji Marg, Najafgarh Road,
Moti Nagar, New Delhi-110015
Tel.: +91 7065219999
Tollfree : 1800120001199
E-mail : admin@ridh.in
Web.: www.afenterprisesltd.in

Factory:

Plot No. 8, Sector-5,
Main Mathura Road, Faridabad
Haryana-121006 INDIA
Tel.: +91 8744998855
Tollfree : 1800120001199
E-mail: info@ridh.in
Web.: www.ridh.in



**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE INTERIM UNAUDITED STANDALONE
FINANCIAL RESULTS**

To,
The Board of Directors,
A F Enterprises Limited
DSM-334, DLF Towers Shivaji Marg,
New Delhi - 110015
CIN: - L18100DL1983PLC016354

We have reviewed the accompanying statement of unaudited Standalone Financial Results of **M/s. A F Enterprises Limited** (the "Company") for the quarter ended 31st December, 2022 and year to date figures for the period 1st April, 2022 to 31st December 2022 (the "Statement"), being submitted by the Company pursuant to requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This statement which is the responsibility of the Company's Management has been approved by the Board of Directors has been prepared according to 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 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 provide 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 Standalone Financial Results prepared in accordance with applicable accounting standards and other recognized 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.

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

OM PRAKASH
PAREEK

O. P. Pareek

Partner

Membership No. 014238

UDIN: 23014238BGXROI2407

New Delhi, the 14th Day of February, 2023

AF ENTERPRISES LIMITED
CIN NO.: L18100DL1983PLC016354
REGD OFF: DSM-334, DLF TOWERS, MOTI NAGAR, NEW DELHI-110015
Phone: 0129-2248111, +91-7428399452

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE PERIOD ENDED ON 31ST DECEMBER, 2022 - 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 for Previous Year
		01.10.2022 to 31.12.2022	01.07.2022 to 30.09.2022	01.10.2021 to 31.12.2021	01.04.2022 to 31.12.2022	01.04.2021 to 31.12.2021	01.04.2021 to 31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
(a)	Revenue from Operations	104.15	69.81	139.66	382.61	419.41	2,391.86
(b)	Other Income	104.94	91.66	16.28	582.31	104.23	241.01
	TOTAL INCOME	209.09	161.47	155.94	964.92	523.64	2,632.87
2	Expenses						
(a)	Cost of materials consumed	72.55	22.57	45.45	314.37	166.61	957.92
(b)	Purchases of Stock-in-Trade	-	-	-	-	-	895.12
(c)	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	0.61	1.39	(57.22)	6.07	(53.85)	5.21
(d)	Operating expense	72.23	6.68	8.94	126.15	98.65	79.11
(e)	Employee benefits expense	14.67	15.11	14.09	44.52	150.30	165.49
(f)	Finance Cost	0.08	1.38	10.62	1.63	12.78	13.52
(g)	Depreciation and amortization expense	17.54	18.77	30.35	58.65	100.38	136.01
(h)	Other Expenses	17.56	(13.78)	30.39	129.26	55.77	222.81
	TOTAL EXPENSES	195.25	52.12	82.62	680.66	530.64	2,475.19
3	Profit /(loss) before exceptional items and tax(1-2)	13.84	109.34	73.32	284.26	(7.00)	157.68
4	Exceptional items	-	-	-	130.75	-	-
5	Profit/ (loss) before tax (3-4)	13.84	109.34	73.32	415.01	(7.00)	157.68
6	Tax Expense						
(a)	Current Tax	2.84	(174.63)	-	103.81	-	48.99
(b)	Deferred Tax	0.08	(0.45)	0.17	0.33	7.35	5.08
	Total tax expense	2.93	(175.08)	0.17	104.15	7.35	54.07
7	Profit after tax (5-6)	10.92	284.42	73.15	310.87	(14.35)	103.60
8	Other Comprehensive income						
(a)	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	0.73
	(ii) Income tax related to items that will not be reclassified to profit or loss	-	-	-	-	-	(0.18)
(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	-	-	-	-	-	0.55
9	Total comprehensive income for the year (7+8)	10.92	284.42	73.15	310.87	(14.35)	104.15
10	Pad up equity share capital (face value of Rs. 10)	1,411.36	1,291.36	1,211.36	1,411.36	1,211.36	1,291.36
11	Reserve excluding Revaluation Reserves as per Balance sheet of Previous Accounting year	553.42	553.42	123.27	553.42	123.27	123.27
12	Earning per share (not annualised)						
	Basic (in Rs.)	0.08	2.20	0.62	2.40	(0.14)	0.96
	Diluted (in Rs.)	0.06	1.49	0.53	1.73	(0.12)	0.87

For AF Enterprises Ltd.

Director

Notes:

- 1 The above unaudited Standalone financial results for the quarter ended 31st December, 2022 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held 14th February, 2023.
- 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 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
- 6 The Company has received the funds of Rs. 1,62,00,000/- against conversion of 12,00,000 share warrants into equity shares. The utilisation of the proceeds are as follows:

S.No.	Particulars	Amount
1	Creditor Payment	1085015.04
2	General Corporate Purpose	15000000
3	Loan EMI	29209
4	Salary	79651
	Total	16193875.04
	Balance	6124.96

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

For AF Enterprises Ltd.



Director

Santosh Kumar Kushawaha
Managing Director
DIN: 02994228

Date: 14th February, 2023
Place: Delhi

AF ENTERPRISES LIMITED
CIN NO.: L18100DL1983PLC016354
REGD OFF: DSM-334, DLF TOWERS, MOTI NAGAR, NEW DELHI-110015
Phone: 0129-2248111, +91-7428399452

STANDALONE 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 2022	September 30th, 2022	December, 31st 2021	December, 31st 2022	December, 31st 2021	31st March 2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Segment Revenue						
a) Trading in Shares	-	-	-	-	2.87	2.87
b) Trading in Rough Emerald	-	-	-	-	-	1,019.64
c) Trading in Fabrics	-	-	-	-	-	-
d) Trading in Glasses	-	-	-	-	-	-
e) Trading in Plastic Moulded Components	104.15	69.81	139.66	382.61	416.54	1,369.35
f) Unallocable	104.94	91.65	-	582.31	-	-
Total	209.09	161.46	139.66	964.92	419.41	2,391.86
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Sales/Income From Operations	209.09	161.46	139.66	964.92	419.41	2,391.86
2. Segment Results						
Profit before Interest & Tax						
a) Trading in Shares	0.61	5.46	-	6.07	0.06	(7.95)
b) Trading in Rough Emerald	-	-	-	-	-	134.18
c) Trading in Fabrics	-	-	-	-	-	-
d) Trading in Glasses	-	-	-	-	-	-
e) Trading in Plastic Moulded Components	31.60	47.24	83.94	68.24	(86.18)	183.75
f) Unallocable	-	-	-	-	-	-
TOTAL	32.21	52.70	83.94	74.31	(86.12)	309.98
Add/(Less):						
a) Interest	(0.08)	(1.38)	(10.62)	(1.63)	(12.78)	(13.52)
b) Un-allocable expenditure net off un-allocable income & other comprehensive income	(18.29)	58.03	-	342.33	-	(138.79)
Total Profit before Tax	13.84	109.35	73.32	415.01	(98.90)	157.67
3. Capital employed (Segment Assets-Segment Liabilities)						
Segment Assets						
a) Trading in Shares	(0.04)	391.01	395.18	(0.04)	395.18	16.77
b) Trading in Rough Emerald	(151.37)	110.78	845.07	(151.37)	845.07	-
c) Trading in Fabrics	2,215.35	2,344.83	1,305.85	2,215.35	1,305.85	2,283.60
d) Trading in Glasses	-	-	1.32	-	1.32	-
e) Trading in Plastic Moulded Material	5,892.17	6,114.49	5,313.21	5,892.17	5,313.21	6,238.88
f) Unallocable	1,164.55	1,911.34	(892.28)	1,164.55	(892.28)	3,027.56
Total	9,120.67	10,872.45	6,968.35	9,120.67	6,968.35	11,566.81
Segment Liabilities						
a) Trading in Shares	0.54	82.44	442.14	0.54	442.14	16.96
b) Trading in Rough Emerald	1,233.91	1,752.29	945.79	1,233.91	945.79	958.92
c) Trading in Fabrics	26.01	2,442.57	2,369.63	26.01	2,369.63	2,540.60
d) Trading in Glasses	(36.48)	-	-	(36.48)	-	-
e) Trading in Plastic Moulded Material	3,746.17	3,792.16	3,399.38	3,746.17	3,399.38	4,282.50
f) Unallocable	563.18	(632.99)	(1,183.33)	667.00	(1,183.33)	1,923.04
Total	5,533.33	7,436.47	5,973.62	5,533.33	5,973.62	9,722.03
Capital Employed						
a) Trading in Shares	(0.58)	308.57	(46.96)	(0.58)	(46.96)	(0.19)
b) Trading in Rough Emerald	(1,385.28)	(1,641.51)	(100.72)	(1,385.28)	(100.72)	(958.92)
c) Trading in Fabrics	2,189.34	(97.74)	(1,063.78)	2,189.34	(1,063.78)	(257.00)
d) Trading in Glasses	36.48	-	1.32	36.48	1.32	-
e) Trading in Plastic Moulded Material	2,146.01	2,322.33	1,913.83	2,146.01	1,913.83	1,956.38
f) Unallocable	497.55	2,544.33	291.05	497.55	291.05	1,104.52
Total	3,587.33	3,435.98	994.74	3,587.33	994.74	1,844.79

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

For AF Enterprises Ltd.

 Director

Santosh Kumar Kushawaha
 Managing Director
 DIN: 02994228

Date: 14th February, 2023
 Place: Delhi



**INDEPENDENT AUDITOR’S REVIEW REPORT ON THE INTERIM UNAUDITED CONSOLIDATED
FINANCIAL RESULTS**

To,
The Board of Directors,
A F Enterprises Limited
DSM-334, DLF Towers Shivaji Marg,
New Delhi - 110015
CIN: - L18100DL1983PLC016354

We have reviewed the accompanying statement of unaudited Consolidated Financial Results of **M/s. A F Enterprises Limited** (the “Company”) for the quarter ended 31st December, 2022 and year to date figures for the period 1st April, 2022 to 31st December 2022 (the “Statement”), being submitted by the Company pursuant to requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the ‘Listing Regulations’), which has been initiated by us for the identification purpose.

This statement which is the responsibility of the Company’s Management has been approved by the Board of Directors has been prepared according to 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 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 provide 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 Consolidated Financial Results prepared in accordance with applicable accounting standards and other recognized 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.

V.N. PUROHIT & CO.
Chartered Accountants

Other Matters

The statement includes unaudited Consolidated Financial Results and other unaudited financial information in respect of one subsidiary whose financial Results and other financial information reflect operating revenue of Rs. 10.20 Lakhs for the quarter and nine months ended on 31st December 2022, total net profit/ (loss) after tax of (Rs. 5.57 lakhs) and (Rs. 83.84 Lakhs) for the quarter and nine months ended on 31st December 2022, and total comprehensive income of (Rs. 5.57 lakhs) and (Rs. 83.84 Lakhs) for the quarter and nine months ended on 31st December 2022, as considered in the unaudited Consolidated Financial Results. The unaudited Consolidated Financial Results and other unaudited financial information have been approved and furnished to us by the management. Our conclusion, in so far as it relates to the affairs of this subsidiary, is based solely on the Unaudited Consolidated Financial Results and other unaudited financial information.

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

OM PRAKASH PAREEK
Digitally signed by OM
PRAKASH PAREEK
Date: 2023.02.14
18:30:51 +05'30'

O. P. Pareek
Partner
Membership No. 014238
UDIN: 23014238BGXROJ7636

New Delhi, the 14th Day of February, 2023

AF ENTERPRISES LIMITED
CIN NO.: L18100DL1983PLC016354
REGD OFF: DSM-334, DLF TOWERS, MOTI NAGAR, NEW DELHI-110015
Phone: 0129-2248111, +91-7428399452

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE PERIOD ENDED ON 31ST DECEMBER, 2022 - IND-AS COMPLIANT

(Rupees in Lakhs)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	Current Quarter	Previous Quarter	Corresponding Quarter	Year to Date Figures	Year to Date Figures	Year to Date Figures for Previous Year
	01.10.2022 to 31.12.2022	01.07.2022 to 30.09.2022	01.10.2021 to 31.12.2021	01.04.2022 to 31.12.2022	01.04.2021 to 31.12.2021	01.04.2021 to 31.03.2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income						
(a) Revenue from Operations	114.35	69.81	139.66	392.81	419.41	4,857.54
(b) Other Income	104.94	91.66	16.28	582.33	104.33	243.02
TOTAL INCOME	219.30	161.47	155.94	975.14	523.74	5,100.56
2 Expenses						
(a) Cost of materials consumed	72.56	22.57	45.45	314.37	166.61	957.92
(b) Purchases of Stock-in-Trade	-	-	0.71	-	1.15	3,243.89
(c) Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	0.61	1.39	(57.22)	6.07	-53.85	4.71
(d) Operating expense	72.23	6.68	8.94	126.15	98.65	79.11
(e) Employee benefits expense	27.14	48.45	27.43	103.95	187.87	215.58
(f) Finance Cost	0.08	1.38	7.34	1.63	12.78	15.94
(g) Depreciation and amortization expense	16.86	19.46	31.03	59.33	102.48	138.74
(h) Other Expenses	21.56	(1.99)	50.51	163.21	92.88	279.40
TOTAL EXPENSES	211.02	97.94	114.18	774.71	608.57	4,935.29
3 Profit/(loss) before exceptional items and tax(1-2)	8.27	63.54	41.76	200.43	(84.83)	165.27
4 Exceptional items	-	-	-	130.75	-	-
5 Profit/ (loss) before tax (3-4)	8.27	63.54	41.76	331.18	(84.83)	165.27
6 Tax Expense						
(a) Current Tax	2.85	(27.31)	0.00	103.81	-	48.11
(b) MAT	-	-	-	-	-	0.41
(c) Deferred Tax	0.09	(0.05)	0.17	0.33	7.35	5.08
5 Total tax expense	2.93	(27.36)	0.17	104.15	7.35	53.60
7 Profit after tax (5-6)	5.34	36.19	41.59	227.03	(92.18)	111.67
8 Other Comprehensive income						
(a) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	0.73
(ii) Income tax related to items that will not be reclassified to profit or loss	-	-	-	-	-	(0.18)
(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	-	-	-	-	-	0.55
9 Total comprehensive income for the year (7+8)	5.34	36.19	41.59	227.03	(92.18)	112.22
Net profit attributable to:						
(a) Owners of the Company	5.60	38.36	45.27	231.00	(88.50)	111.41
(b) Non-Controlling Interest	(0.26)	(2.16)	(3.68)	(3.97)	(3.68)	0.26
Other comprehensive income attributable to:						
(a) Owners of the Company	-	-	-	-	-	0.55
(b) Non-Controlling Interest	-	-	-	-	-	-
Total comprehensive income attributable to:						
(a) Owners of the Company	5.60	38.36	45.27	231.00	(88.50)	111.96
(b) Non-Controlling Interest	(0.26)	(2.16)	(3.68)	(3.97)	(3.68)	0.26
10 Paid up equity share capital (face value of Rs. 10)						
	1,411.36	1,291.36	1,211.36	1,411.36	1,211.36	1,291.36
11 Reserve excluding Revaluation Reserves as per Balance sheet of Previous Accounting year						
	561.23	561.23	124.27	561.23	124.27	124.27
12 Earning per share (not annualised)						
Basic (in Rs.)	0.04	0.28	0.35	1.75	(0.89)	1.04
Diluted (in Rs.)	0.03	0.19	0.30	1.26	(0.75)	0.93

For AF Enterprises Ltd.

 Director

Notes:

- 1 The above audited consolidated financial results for quarter ended 31st December, 2022 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 14th February 2023.
- 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
- 6 The Company has received the funds of Rs. 1,62,00,000/- against conversion of 12,00,000 share warrants into equity shares. The utilisation of the proceeds are as follows:

S.No.	Particulars	Amount
1	Creditor Payment	1085015.04
2	General Corporate Purpose	15000000
3	Loan EMI	29209
4	Salary	79651
	Total	16193875.04
	Balance	6124.96

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

For A F Enterprises Ltd.



Director

Santosh Kumar Kushawaha
Managing Director
DIN: 02994228

Date: 14th February, 2023
Place: Faridabad

AF ENTERPRISES LIMITED
CIN NO.: L18100DL1983PLC016354
REGD OFF: DSM-334, DLF TOWERS, MOTI NAGAR, NEW DELHI-110015
Phone: 0129-2248111, +91-7428399452

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, 2022	September 30th, 2022	December 31st, 2021	December 31st, 2022	December 31st, 2021	31st March 2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Segment Revenue						
a) Trading in Shares	-	-	-	-	2.87	2.87
b) Trading in Rough Emerald	-	-	-	-	-	1,019.64
c) Trading in Fabrics	-	-	-	-	-	-
d) Trading in Glasses	-	-	-	-	-	-
e) Trading in Plastic Moulded Components	104.14	69.82	139.66	382.61	416.54	1,369.35
f) Software services	10.20	(0.01)	-	10.20	-	2,465.68
g) Unallocable	104.96	91.66	-	582.33	-	-
Total	219.30	161.47	139.66	975.14	419.41	4,857.54
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Sales/Income From Operations	219.30	161.47	139.66	975.14	419.41	4,857.54
2. Segment Results						
Profit before Interest & Tax						
a) Trading in Shares	0.61	5.46	-	6.07	0.06	(7.95)
b) Trading in Rough Emerald	-	-	-	-	-	134.18
c) Trading in Fabrics	-	-	-	-	-	-
d) Trading in Glasses	-	-	-	-	-	-
e) Trading in Plastic Moulded Components	31.60	47.24	(7.96)	68.24	(86.18)	183.75
f) Software services	(83.84)	32.45	(34.84)	(83.84)	(77.83)	7.60
g) Unallocable	-	-	-	-	-	-
TOTAL	(51.63)	85.15	(42.80)	(9.53)	(163.95)	317.59
Add/(Less):						
a) Finance cost	1.55	(1.38)	-	-	-	(15.94)
b) Interest	(1.63)	-	(7.34)	(1.63)	(12.78)	-
c) Un-allocable expenditure net off un-allocable income & other comprehensive income	59.98	(20.23)	-	342.33	-	(136.38)
Total Profit before Tax	8.27	63.54	(50.14)	331.18	(176.73)	165.27
3. Capital employed (Segment Assets-Segment Liabilities)						
Segment Assets						
a) Trading in Shares	(0.04)	391.01	395.18	(0.04)	395.18	16.96
b) Trading in Rough Emerald	(151.37)	110.78	845.07	(151.37)	845.07	958.92
c) Trading in Fabrics	2,215.35	2,344.83	1,305.85	2,215.35	1,305.85	2,540.60
d) Trading in Glasses	-	-	1.32	-	1.32	-
e) Trading in Plastic Moulded Material	5,892.17	6,114.49	5,313.21	5,892.17	5,313.21	4,282.50
f) Software services	2,350.59	2,343.59	1,493.20	2,350.59	1,493.20	2,737.13
g) Unallocable	1,164.55	2,073.67	(892.28)	1,164.55	(892.28)	3,838.22
Total	11,471.25	13,378.37	8,461.55	11,471.25	8,461.55	14,374.33
Segment Liabilities						
a) Trading in Shares	0.54	82.44	442.14	0.54	442.14	(0.19)
b) Trading in Rough Emerald	1,233.91	1,752.29	945.79	1,233.91	945.79	(958.92)
c) Trading in Fabrics	26.01	2,442.57	2,369.63	26.01	2,369.63	(257.00)
d) Trading in Glasses	(36.48)	-	-	(36.48)	-	-
e) Trading in Plastic Moulded Material	3,746.17	3,792.16	3,399.38	3,746.17	3,399.38	1,956.37
f) Software services	2,502.87	2,307.63	1,647.35	2,502.87	1,647.35	2,805.57
g) Unallocable	563.18	(336.59)	(1,183.33)	563.18	(1,183.33)	8,975.92
Total	8,036.20	10,040.50	7,620.96	8,036.20	7,620.96	12,521.75
Capital Employed						
a) Trading in Shares	(0.58)	308.57	(46.96)	(0.58)	(46.96)	17.15
b) Trading in Rough Emerald	(1,385.28)	(1,641.51)	(100.72)	(1,385.28)	(100.72)	1,917.85
c) Trading in Fabrics	2,189.34	(97.74)	(1,063.78)	2,189.34	(1,063.78)	2,797.60
d) Trading in Glasses	36.48	-	1.32	36.48	1.32	-
e) Trading in Plastic Moulded Material	2,146.01	2,322.33	1,913.83	2,146.01	1,913.83	2,326.13
f) Software services	(152.28)	35.95	(154.15)	(152.28)	(154.15)	(68.44)
g) Unallocable	601.36	2,410.26	291.05	601.36	291.05	(5,137.70)
Total	3,435.05	3,337.87	840.59	3,435.05	840.59	1,852.59

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

For AF Enterprises Ltd.

 Director

Santosh Kumar Kushawaha
 Managing Director
 DIN: 02994228

Date: 14th February, 2023
 Place: Delhi