



**AF ENTERPRISES LTD.**

12<sup>th</sup> August, 2022

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

Scrip Code: 538351

Dear Sirs,

**Sub: Outcome of Board Meeting held on 12<sup>th</sup> August, 2022.**  
**Ref: Submission of Unaudited Financial Results & Limited Review Report for the Quarter ended 30<sup>th</sup> June, 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 6<sup>th</sup> August, 2022, we would like to inform you that the Board of Directors of the Company in their meeting held today i.e, 12<sup>th</sup> August, 2022 (Commenced from 04:00 PM and Concluded at 05:30 PM) has inter-alia considered & approved the following items:

The Board has approved the standalone and consolidated un-audited financial results of the Company for the quarter ended 30<sup>th</sup> June, 2022 along with limited review report.

We are hereby enclosing the Financial Results of Quarter ended 30<sup>th</sup> June, 2022 along with limited review report

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  
For AF ENTERPRISES LIMITED

  
Payal Sachdeva  
Company Secretary & Compliance Officer

**AF ENTERPRISES LTD.**

CIN No.: L18100DL1983PLC016354

AN ISO 9001:2015 Certified Co.

**Mfrs. of Plastic Moulded Components**

**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,  
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**Independent Auditor’s Review Report on Review of Consolidated Unaudited Quarterly Financial Results Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

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

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of M/s AF Enterprises Limited (the “Company”) and its subsidiary (the Parent and its subsidiary together referred to as “the Group”) for the quarter ended 30<sup>th</sup> June, 2022 (“the Statement”), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company’s Management and approved by the Company’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. 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 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the result of one subsidiary Company i.e. Aunik IT Solutions Private Limited.

# V.N. PUROHIT & CO.

Chartered Accountants

5. Based on our review conducted and procedures performed as stated in paragraph 3 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 the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms 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.

## Other Matter

6. The consolidated unaudited financial results consist of the unaudited financial results and other information in respect of one subsidiary whose total revenues of Rs. Nil, total net loss before tax of Rs. 32.45 lakhs and other comprehensive income of Rs. Nil for the quarter ended on 30<sup>th</sup> June 2022 as considered in the consolidated unaudited financial results that 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 financial results and other unaudited financial information.

**FOR V. N. PUROHIT & CO.**

**Chartered Accountants**

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**O. P. Pareek**

Partner

Membership No. 014238

**UDIN: 22014238AOWXSP3945**

New Delhi, the 12<sup>th</sup> Day of August, 2022

A F ENTERPRISES LIMITED  
CIN NO. L18100DL1983PLC016354  
Address: DSM-334, DLF Towers Shivaji Marg, Central Delhi-110015, India  
Email ID: info.afenterprises@gmail.com

Statement of Unaudited Consolidated Financial Result for the quarter ended on 30th June, 2022  
(Figures in Rs. lacs unless otherwise stated)

S. No.	Particulars	Quarter ended		Year ended	
		30th June 2022	31st March 2022	30th June 2021	31st March 2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income				
(a)	Revenue From Operations				
(b)	Other Income	208.65	4,438.13	177.64	4,857.54
	<b>Total Income</b>	<b>385.73</b>	<b>138.69</b>	<b>86.91</b>	<b>243.02</b>
2	EXPENSES	594.37	4,576.82	264.55	5,100.56
(a)	Cost of materials consumed				
(b)	Operating expenses	219.25	791.31	127.37	957.92
(c)	Purchases of Stock-in-Trade	47.24	(19.54)	47.07	79.11
(d)	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	0.00	3,242.74	-	3,243.89
(e)	Employee benefits expense	4.07	58.56	0.48	4.71
(f)	Finance Cost	28.36	27.71	26.11	215.58
(g)	Depreciation and amortization expense	0.17	3.16	1.19	15.94
(h)	Other expenses	23.02	36.26	40.20	138.74
	<b>Total expenses</b>	<b>143.64</b>	<b>186.52</b>	<b>17.55</b>	<b>279.40</b>
3	Profit/(loss) before exceptional items and tax (1-2)	465.76	4,326.72	259.97	4,935.29
4	Exceptional Items	128.62	250.10	4.58	165.27
5	Profit/(loss) before tax (3-4)	130.75	-	-	-
6	Tax expense:	259.37	250.10	4.58	165.27
(a)	Current tax				
(b)	MAT	73.66	48.11	1.15	48.11
(c)	Deferred tax	0.00	0.41	-	0.41
	<b>Total expense tax</b>	<b>0.20</b>	<b>(2.27)</b>	<b>-</b>	<b>5.08</b>
7	Profit after tax (5-6)	73.86	46.25	1.15	53.60
8	Other Comprehensive Income	185.50	203.85	3.42	111.67
(a)	(i) Items that will not be reclassified to profit or loss		0.73		0.73
	(ii) Income tax relating to items that will not be reclassified to profit or loss		(0.18)		(0.18)
(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 Comprehensive Income, net of tax</b>				
9	Total comprehensive income for the year (7+8)	185.50	204.40	3.42	111.67
	Net profit attributable to:				
(a)	Owners of the Company	187.04	193.58	3.26	111.41
(b)	Non Controlling Interest	(1.54)	10.27	0.16	0.26
	<b>Other comprehensive income attributable to:</b>				
(a)	Owners of the Company		0.55		0.55
(b)	Non Controlling Interest				
	<b>Total comprehensive income attributable to:</b>				
(a)	Owners of the Company	187.04	194.13	3.26	111.96
(b)	Non Controlling Interest	(1.54)	10.27	0.16	0.26
10	Paid up equity share capital (face value of Rs. 10)	1,291.36	1,291.36	951.36	1,291.36
11	Reserve excluding Revaluation Reserves as per Balance Sheet of Previous Accounting Year	561.23	124.27	124.27	124.27
12	Earnings per equity share for the period (not annualised):				
	(1) Basic (Rs.)	1.44	1.89	0.04	1.04
	(2) Diluted (Rs.)	1.44	1.70	0.04	0.93

For A F Enterprises Ltd.



Director

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CIN No.: L18100DL1983PLC016354

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**Mfrs. of Plastic Moulded Components**

Notes :

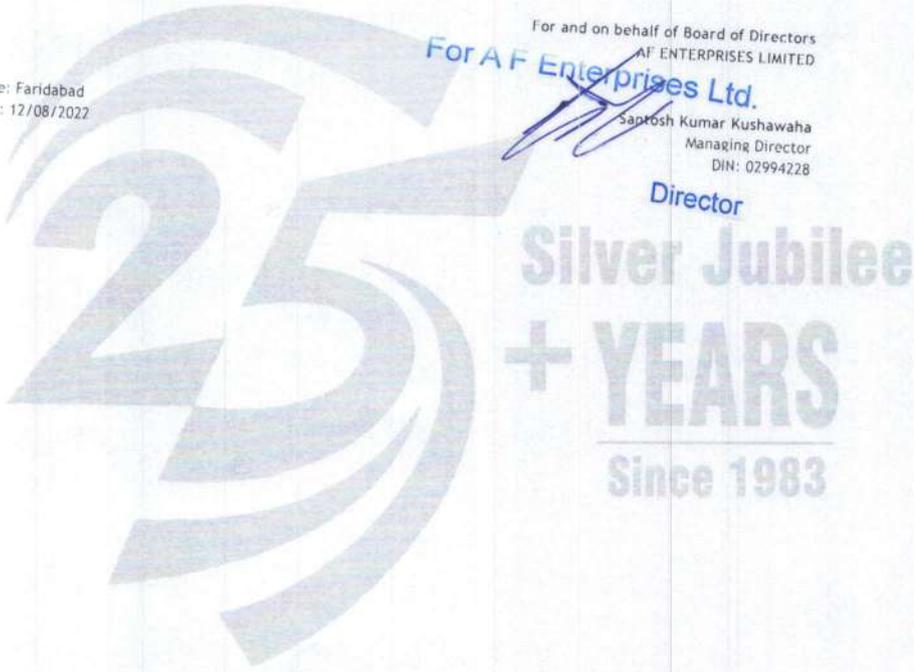
- (1) The above audited consolidated financial results for quarter ended 30th June, 2022 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 12th August 2022.
- (2) The above results have been prepared in compliance with the recognition and measurement 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) During the year ended on 31st March 2020, the Company has various expenses including on the advertisement/ promotion for its brand viz., RIDH but due to emerge of COVID- 19 pandemic, the sums remain unpaid and went under dispute with the vendors. In this regard, a sum of Rs. 130.75 Lakhs (Previous Quarter: Rs. Nil) were ultimately settled by way of remission in liability as shown in the exceptional items.
- (6) These Results are also updated on the company's website URL: [www.afenterprisesltd.in](http://www.afenterprisesltd.in)

Place: Faridabad  
Date: 12/08/2022

For and on behalf of Board of Directors  
AF ENTERPRISES LIMITED  
For A F Enterprises Ltd.

Santosh Kumar Kushawaha  
Managing Director  
DIN: 02994228

Director



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**AF ENTERPRISES LTD.**

(Figures in Rs. lacs unless otherwise stated)

Particulars	Quarter ended			Year ended
	30th June 2022	31st March 2022	30th June 2021	31st March 2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1. Segment Revenue</b>				
a) Trading in shares	-	-	-	2.87
b) Trading in rough emerald	-	1,019.64	-	1,019.64
c) Trading in fabrics	-	-	-	-
d) Trading in glasses	-	-	-	-
e) Trading in Plastic Moulded Components	208.65	952.80	177.64	1,369.35
f) Unallocable	385.72	-	86.81	-
<b>Total</b>	<b>594.36</b>	<b>1,972.44</b>	<b>264.45</b>	<b>2,391.86</b>
Less: Inter segment revenue	-	-	-	-
<b>Net Sales/ Income from Operations</b>	<b>594.36</b>	<b>1,972.44</b>	<b>264.45</b>	<b>2,391.86</b>
<b>2. Segment Results</b>				
<b>Profit before Interest &amp; Tax</b>				
a) Trading in shares	-	(7.45)	(0.48)	(7.95)
b) Trading in rough emerald	-	134.18	-	134.18
c) Trading in fabrics	-	-	-	-
d) Trading in glasses	-	-	-	-
e) Trading in Plastic Moulded Components	(10.60)	33.79	3.20	183.75
<b>TOTAL</b>	<b>(10.60)</b>	<b>160.52</b>	<b>2.72</b>	<b>309.98</b>
Add/(Less):				
a) Finance Cost	(0.17)	(0.74)	(1.19)	(13.52)
b) Un-allocable expenditure net off un-allocable income & other comprehensive income	302.59	4.89	20.32	(138.79)
<b>Total Profit before Tax</b>	<b>291.82</b>	<b>164.67</b>	<b>21.85</b>	<b>157.67</b>
<b>3. Capital employed (Segment Assets-Segment Liabilities)</b>				
<b>Segment Assets</b>				
a) Trading in shares	-	16.77	498.53	16.77
b) Trading in rough emerald	-	-	1,935.26	-
c) Trading in fabrics	-	2,283.60	1,312.93	2,283.60
d) Trading in glasses	-	-	-	-
e) Trading in Plastic Moulded Components	5,663.80	6,238.88	5,304.87	6,238.88
f) Unallocable	4,597.39	3,027.56	(608.81)	3,027.56
<b>Total</b>	<b>10,261.18</b>	<b>11,566.81</b>	<b>8,442.78</b>	<b>11,566.81</b>
<b>Segment Liabilities</b>				
a) Trading in Shares	-	16.96	445.15	16.96
b) Trading in rough emerald	-	958.92	1,430.31	958.92
c) Trading in fabrics	0.63	2,540.60	2,432.68	2,540.60
d) Trading in glasses	-	-	-	-
e) Trading in Plastic Moulded Components	3,775.54	4,282.50	1,195.07	4,282.50
f) Unallocable	4,422.04	1,923.04	1,847.59	1,923.04
<b>Total</b>	<b>8,198.22</b>	<b>9,722.02</b>	<b>7,350.80</b>	<b>9,722.02</b>
<b>Capital Employed</b>				
a) Trading in shares	-	(0.19)	53.38	(0.19)
b) Trading in rough emerald	-	(958.92)	504.95	(958.92)
c) Trading in fabrics	(0.63)	(257.00)	(1,119.75)	(257.00)
d) Trading in glasses	-	-	-	-
e) Trading in Plastic Moulded Components	1,888.26	1,956.38	4,109.80	1,956.38
f) Unallocable	175.34	1,104.52	(2,456.40)	1,104.52
<b>Total</b>	<b>2,062.97</b>	<b>1,844.79</b>	<b>1,091.98</b>	<b>1,844.79</b>



**V. N. PUROHIT & CO.**

CHARTERED ACCOUNTANTS

214, New Delhi House, 2nd Floor,  
27, Barakhamba Road,  
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Phone : 011-43596011  
Email: [vnpdelhi@vnpaudit.com](mailto:vnpdelhi@vnpaudit.com)  
Website : [www.vnpaudit.com](http://www.vnpaudit.com)

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

To,  
**The Board of Directors of A F Enterprises Limited**  
DSM-334, DLF Towers,  
Shivaji Marg, 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 30<sup>th</sup> June, 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 express a conclusion on the Statement 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.

# **V.N. PUROHIT & CO.**

**Chartered Accountants**

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**

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**O. P. Pareek**

Partner

Membership No. 014238

**UDIN: 22014238AOWXBR5342**

New Delhi, the 12<sup>th</sup> Day of August, 2022



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**Mfrs. of Plastic Moulded Components**

A F ENTERPRISES LIMITED

CIN NO.L18100DL1983PLC016354

Address: DSM-334, DLF Towers Shivaji Marg, Central Delhi-110015, India

Email ID: info.afenterprises@gmail.com

Statement of Unaudited Standalone Financial Result for the quarter ended on 30th June, 2022

(Figures in Rs. lacs unless otherwise stated)

S. No.	Particulars	Quarter ended		Year ended	
		30th June 2022	31st March 2022	30th June 2021	31st March 2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1</b>	<b>Income</b>				
(a)	Revenue From Operations	208.65	1,972.45	177.64	2,391.86
(b)	Other Income	385.72	136.78	86.81	241.01
	<b>Total Income</b>	<b>594.36</b>	<b>2,109.23</b>	<b>264.45</b>	<b>2,632.87</b>
<b>2</b>	<b>EXPENSES</b>				
(a)	Cost of materials consumed	219.25	791.31	127.37	957.92
(b)	Purchases of Stock-in-Trade	-	895.12	-	895.12
(c)	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	4.07	59.06	0.48	5.21
(d)	operating expense	47.24	(19.54)	47.07	79.11
(e)	Employee benefits expense	14.74	15.19	14.13	165.49
(f)	Finance Cost	0.17	0.74	1.19	13.52
(g)	Depreciation and amortization expense	22.34	35.63	39.49	136.01
(h)	Other expenses	125.48	167.04	12.87	222.81
	<b>Total expenses</b>	<b>433.30</b>	<b>1,944.56</b>	<b>242.60</b>	<b>2,475.19</b>
<b>3</b>	<b>Profit/(loss) before exceptional items and tax (1-2)</b>	<b>161.07</b>	<b>164.67</b>	<b>21.85</b>	<b>157.68</b>
<b>4</b>	<b>Exceptional Items</b>	<b>130.75</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>5</b>	<b>Profit/(loss) before tax (3-4)</b>	<b>291.82</b>	<b>164.67</b>	<b>21.85</b>	<b>157.68</b>
<b>6</b>	<b>Tax expense:</b>				
(a)	Current tax	73.66	37.99	5.50	48.99
(b)	Deferred tax	0.20	(2.27)	-	5.08
	<b>Total tax expense</b>	<b>73.86</b>	<b>35.72</b>	<b>5.50</b>	<b>54.07</b>
<b>7</b>	<b>Profit after tax (5-6)</b>	<b>217.96</b>	<b>128.95</b>	<b>16.35</b>	<b>103.60</b>
<b>8</b>	<b>Other Comprehensive Income</b>				
(a)	(i) Items that will not be reclassified to profit or loss	-	0.73	-	0.73
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	(0.18)	-	(0.18)
(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 Comprehensive income, net of tax</b>	<b>-</b>	<b>0.55</b>	<b>-</b>	<b>0.55</b>
<b>9</b>	<b>Total comprehensive income for the year (7+8)</b>	<b>217.96</b>	<b>129.50</b>	<b>16.35</b>	<b>104.15</b>
<b>10</b>	<b>Paid up equity share capital (face value of Rs. 10)</b>	<b>1,291.36</b>	<b>1,291.36</b>	<b>951.36</b>	<b>1,291.36</b>
<b>11</b>	<b>Reserve excluding Revaluation Reserves as per Balance Sheet of Previous Accounting Year</b>	<b>553.42</b>	<b>123.27</b>	<b>123.27</b>	<b>123.27</b>
<b>12</b>	<b>Earnings per equity share for the period (not annualised):</b>				
	(1) Basic (Rs.)	1.69	1.20	0.17	0.96
	(2) Diluted (Rs.)	1.69	1.08	0.17	0.87

For A F Enterprises Ltd.

Director

**Regd. Office :**

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Notes :

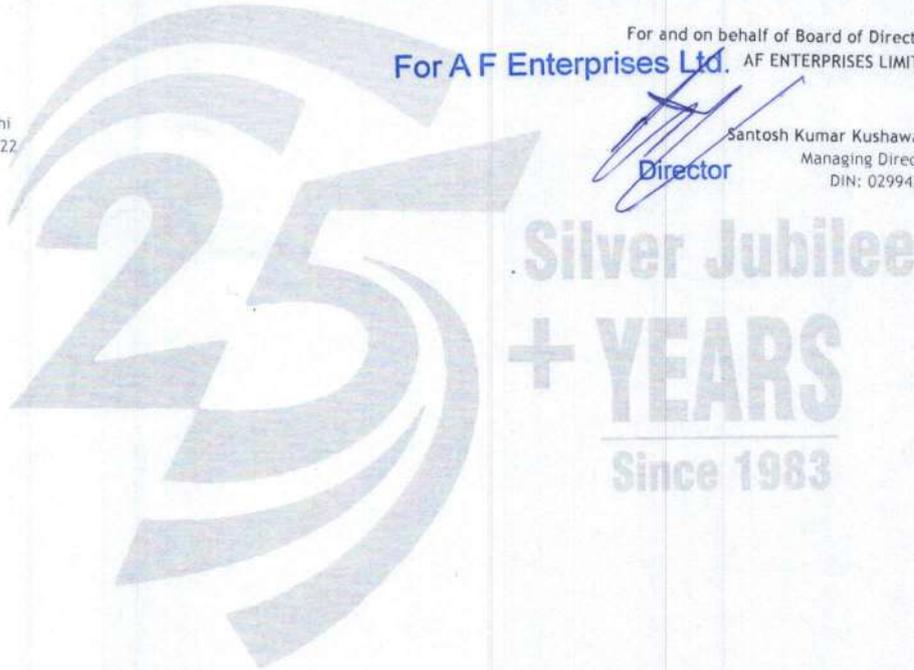
- (1) The above unaudited standalone financial results for quarter ended 30th June, 2022 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 12th August 2022.
- (2) The above results have been prepared in compliance with the recognition and measurement 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 confirm 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)
- (6) During the year ended on 31st March 2020, the Company has various expenses including on the advertisement/ promotion for its brand viz., RIDH but due to emerge of COVID- 19 pandemic, the sums remain unpaid and went under dispute with the vendors. In this regard, a sum of Rs. 130.75 Lakhs (Previous Quarter: Rs. Nil) were ultimately settled by way of remission in liability as shown in the exceptional items.

Place: New Delhi  
Date: 12/08/2022

For and on behalf of Board of Directors  
**For A F Enterprises Ltd. AF ENTERPRISES LIMITED**

Santosh Kumar Kushawaha  
Managing Director  
DIN: 02994228

Director



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# AF ENTERPRISES LTD.

CIN No.: L18100DL1983PLC016354

AN ISO 9001:2015 Certified Co.

Mfrs. of Plastic Moulded Components

AF ENTERPRISES LTD.

SINCE 1983 SEGMENT WISE RESULTS AS PER CLAUSE 33 OF THE LISTING REGULATIONS ARE AS FOLLOWS:

(Figures in Rs. lacs unless otherwise stated)

Particulars	Quarter ended			
	30th June 2022 (Unaudited)	31st March 2022 (Unaudited)	30th June 2021 (Unaudited)	Year ended 31st March 2022 (Audited)
<b>1. Segment Revenue</b>				
a) Trading in shares	-	-	-	2.87
b) Trading in rough emerald	-	1,019.64	-	1,019.64
c) Trading in fabrics	-	-	-	-
d) Trading in glasses	-	-	-	-
e) Trading in Plastic Moulded Components	-	-	-	-
f) Software services	208.65	952.80	177.64	1,369.45
g) Unallocable	0.01	2,465.68	-	2,465.68
<b>Total</b>	<b>385.72</b>	<b>(88.05)</b>	<b>86.91</b>	<b>2,465.68</b>
Less: Inter segment revenue	594.37	4,350.07	264.55	4,857.64
<b>Net Sales/ Income from Operations</b>	<b>-</b>	<b>4,350.07</b>	<b>264.55</b>	<b>4,857.64</b>
<b>2. Segment Results</b>				
<b>Profit before Interest &amp; Tax</b>				
a) Trading in shares	-	-	-	-
b) Trading in rough emerald	-	(7.45)	(0.48)	(7.95)
c) Trading in fabrics	-	134.18	-	134.18
d) Trading in glasses	-	-	-	-
e) Trading in Plastic Moulded Components	-	-	-	-
f) Software services	(10.60)	125.69	3.20	183.75
g) Unallocable	(32.45)	42.44	-	7.60
<b>TOTAL</b>	<b>(43.06)</b>	<b>294.86</b>	<b>2.72</b>	<b>317.58</b>
<b>Add/(Less):</b>				
a) Finance Cost	(0.17)	(6.44)	(1.19)	(15.94)
b) Un-allocable expenditure net off un-allocable income & other comprehensive income	302.59	56.17	3.39	(136.38)
<b>Total Profit before Tax</b>	<b>259.37</b>	<b>344.59</b>	<b>4.58</b>	<b>165.27</b>
<b>3. Capital employed (Segment Assets-Segment Liabilities)</b>				
<b>Segment Assets</b>				
a) Trading in shares	-	16.96	498.53	16.96
b) Trading in rough emerald	-	958.92	1,935.26	958.62
c) Trading in fabrics	-	2,540.60	1,312.93	2,540.60
d) Trading in glasses	-	-	-	-
e) Trading in Plastic Moulded Components	-	-	-	-
f) Software services	5,663.80	4,282.50	5,304.87	4,282.50
g) Unallocable	2,355.98	2,737.13	16.45	2,737.13
<b>Total</b>	<b>12,693.61</b>	<b>14,374.33</b>	<b>10,379.10</b>	<b>14,374.03</b>
<b>Segment Liabilities</b>				
a) Trading in Shares	-	(0.19)	445.15	(0.19)
b) Trading in rough emerald	-	(958.92)	1,430.31	(958.92)
c) Trading in fabrics	0.63	(757.00)	2,432.68	(257.00)
d) Trading in glasses	-	-	-	-
e) Trading in Plastic Moulded Components	-	-	-	-
f) Software services	3,775.54	1,956.37	1,195.07	1,956.37
g) Unallocable	2,456.87	2,805.57	108.96	2,805.57
<b>Total</b>	<b>10,655.09</b>	<b>12,521.75</b>	<b>9,300.21</b>	<b>8,975.92</b>
<b>Capital Employed</b>				
a) Trading in shares	-	17.15	53.38	17.15
b) Trading in rough emerald	-	1,917.85	504.95	1,917.85
c) Trading in fabrics	(0.63)	2,797.60	(1,119.75)	2,797.62
d) Trading in glasses	-	-	-	-
e) Trading in Plastic Moulded Components	-	-	-	-
f) Software services	1,888.26	2,326.13	4,109.80	2,326.13
g) Unallocable	(100.90)	(68.44)	(92.51)	(68.44)
<b>Total</b>	<b>251.79</b>	<b>(5,137.69)</b>	<b>(2,376.97)</b>	<b>(5,137.69)</b>
<b>Factory:</b>	<b>2,038.52</b>	<b>1,852.60</b>	<b>1,078.90</b>	<b>1,852.62</b>

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For A F Enterprises Ltd.

Director