

# **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: +91-9810260127, E-mail: info@adishakti.loha.com, CIN: L46209DL2015PLC275150

**May 26, 2026**

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”( Formerly Adishakti Loha and Ispat Limited) for the half year and year ended March 31, 2026**

**SECURITY CODE: 543377**

**ISIN: INE0CWK01019**

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 year and year ended March 31, 2026.

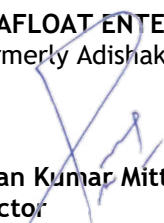
1. Outcome of the Board meeting held today i.e. Tuesday, 26<sup>th</sup> day of May, 2026 at 04:00 P.M at registered office of company
2. Auditor's Report (AR) and Declaration of Audited Financial Results for the half year and year ended March 31, 2026 of the company as per the format prescribed by SEBI.
3. Audited financial results along with Statement of Assets and Liabilities and cash flow statement for the half year and year ended March 31, 2026 as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
4. Statement of deviation/ variation of Reg 32 of SEBI ( LODR) Regulations, 2015 from the director of the company.
5. Disclosure of Reg 23(9) of SEBI( LODR)2015, Related party transaction for the half year ended March 2026.

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

Phone: +91-9810260127, E-mail: info@adishakti.loha.com, CIN: L46209DL2015PLC275150

May 26, 2026

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. Tuesday, 26<sup>th</sup> day of May, 2026 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. Tuesday, 26<sup>th</sup> day of May, 2026 at registered office of company, inter alia, considered and approved the following :

1. Audited Standalone Financial Results for the half year and year ended March 31, 2026.
2. Took note of Auditor Report (AR) on Audited Standalone Financial results for the half year and year ended March 31, 2026 received by statutory auditors and Declaration of Audited Financial Results as per regulation 33(3)(d) of SEBI (LODR), 2015.
3. Considered and Approved the Audited Financial Statements (includes Audited Balance Sheet as on 31<sup>st</sup> March, 2026, Statement of Profit and Loss, Cash Flow Statement for the year ended 31<sup>st</sup> March 2025, accounting policies and notes forming part of the accounts along with the Auditors' Report) for the financial year ended March 31, 2026.
4. Took note of Audit Report on the Audited financial statements for the financial year ended March 31, 2026.
5. Took note of the Statement of Deviation/Variation of Reg.32 of SEBI (LODR) Regulations, 2015 from the director of the company.
6. Appointment of M/s Shweta Goel & Co, Chartered Accountants as an Internal Auditors of the Company for the Financial Year 2026-27.

Further, pursuant to SEBI Circular SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024 read with relevant circulars issued by stock exchanges in this regard, the following disclosures are being made:

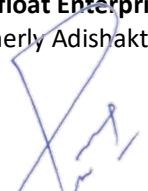
- A. Financial Results – **Enclosed**
- B. Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. – Not Applicable
- C. Disclosure of outstanding default on loans and debt securities – Not Applicable
- D. Disclosure of related party transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – **Enclosed**.
- E. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along-with annual audited financial results (standalone and consolidated separately) (applicable only for annual filing i.e., 4th quarter) – **Enclosed**

The Meeting Commenced at 04:00 P.M. and Concluded at 05:15 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

## INDEPENDENT AUDITOR'S REPORT

### To Board of Directors

#### **M/s AFLOAT ENTERPRISES LIMITED**

Plot No. 3, Shop No. 325, Aggarwal Plaza,  
DDA Community Center,  
Sector -14, Rohini,  
New Delhi - 110085  
(CIN: L46209DL2015PLC275150)

### Report on audit of Financial Results

#### Opinion and Conclusion

We have (a) audited the accompanying financial results for the year ended March 31, 2026(b) reviewed the financial results for the half year ended March 31, 2026 (refer para 9 of the 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Financial Results for the Half year and Year Ended March 31, 2026" of **M/s AFLOAT ENTERPRISES LIMITED** being submitted by the company, pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('listing regulations').

#### **a) Opinion on Annual Financial Results**

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the listing regulations; and
- (ii) give a true and fair view in conformity with recognition and measurement principles laid down in applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India, of the net profit and other financial information of the Company for the year ended March 31, 2026.

#### **b) Conclusion on Unaudited Financial Results for the half year ended March 31, 2026**

With respect to the Financial Results for the half year ended March 31, 2026, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Financial Results for the half year ended March 31, 2026, prepared in accordance with the recognition and measurement principles laid down in the 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.

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

## **Chartered Accountants**

### **Basis for Opinion on the Financial Results for the half year ended March 31, 2026**

1. We conducted our audit in accordance with Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ("the ICAI"). Our responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of Financial Results' section of our report. We are independent of the company in accordance with the code of ethics issued by the ICAI together with ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and Rules made thereunder, and we have fulfilled our ethical responsibilities in accordance with the requirements with these requirements and the Code of Ethics. We believe that the audit evidences obtained by us is sufficient and appropriate to provide a basis for our opinion.

### **Management's Responsibilities for the Statement**

2. These financial results have been prepared on the basis of the annual financial statements. The company's Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit/(loss) and other financial information in accordance with recognition and measurement principles laid down in the accounting standards prescribed under Section 133 of the Act read with relevant issues thereunder and other accounting principles generally accepted in India and in compliance with the requirements of the listing regulations. The Board of Directors of the company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of accounting policies; making judgment and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give true and fair view and are free for material misstatement, whether due to fraud and error, which have been used for the purpose of preparation of financial results by the Board of Directors of the Company as aforesaid.
3. In preparing the financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.
4. The Board of Directors of the Company are responsible for overseeing the financial reporting process of the Company.

### **Auditor's Responsibilities for the Audit of Financial Results**

#### **a) Audit of the Financial Results for the year ended March 31, 2026**

5. Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from a fraud or error and consider material, if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

**V.N. PUROHIT & CO.**  
**Chartered Accountants**

6. As part of an audit in accordance with the SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedure responsive to those risks, and obtain audit evidence that is sufficient and appropriate to our basis of opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud involves collusions, forgery, intentional omissions, misrepresentations, or override of internal control.
  - Obtain an understanding of internal control relevant to the audit in order to design audit procedure that are appropriate in circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and operating effectiveness of such controls.
  - Evaluate the appropriateness of the accounting policies used and reasonableness of accounting estimates and related disclosures made by the Board of Directors.
  - Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on our audit evidences obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidences obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
  - Evaluate the overall presentation, structure and content of financial results including the disclosures and whether the standalone financial results represent the underlying transactions and events in the manner that achieves fair presentation.
7. We communicate with those charged with governance of the company regarding, among other matters, the planned scope of timing of the audit and significant audit findings, including significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear our independence, and wherever applicable, related safeguards.

**b) Review of the Financial Results for the half year ended March 31, 2026**

8. We conducted our review of the Financial Results for the half year ended March 31, 2026, 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 SAs specified under section 143(10) of the Act 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.

**V.N. PUROHIT & CO.**  
**Chartered Accountants**

**Other Matters**

9. The financial results include the results for the half year ended March 31, 2026 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the half year of the financial year. Also, the figures upto the end of the half year had only been reviewed and not subjected to audit.

**For V.N. PUROHIT & CO.**  
**Chartered Accountants**  
Firm Regn. No. 304040E

Om Prakash Pareek  
Digitally signed by  
Om Prakash Pareek  
Date: 2026.05.26  
17:20:06 +05'30'

**O. P. Pareek**  
Partner  
Membership No. 014238

**UDIN: 26014238ZDILFZ8326**

Date: 26<sup>th</sup> May 2026  
Place: New Delhi

**STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED ON 31ST MARCH 2026**  
**AFLOAT ENTERPRISES LIMITED**  
(Formerly known as Adishakti Loha And Ispat Limited)  
CIN: L46209DL2015PLC275150

(Rupees in lakhs except EPS)

| Particular                                                                                         | Half Year Ended |                     |                 | Year Ended      |                 |
|----------------------------------------------------------------------------------------------------|-----------------|---------------------|-----------------|-----------------|-----------------|
|                                                                                                    | 31st March 2026 | 30th September 2025 | 31st March 2025 | 31st March 2026 | 31st March 2025 |
|                                                                                                    | Refer Note 4    | Unaudited           | Audited         | Audited         | Audited         |
| <b>1 Revenue</b>                                                                                   |                 |                     |                 |                 |                 |
| Revenue from Operations                                                                            | 79.73           | 100.06              | 609.85          | 179.79          | 609.85          |
| <b>Other Income</b>                                                                                | 10.78           | 0.64                | 13.42           | 11.42           | 34.99           |
| <b>TOTAL INCOME</b>                                                                                | <b>90.50</b>    | <b>100.70</b>       | <b>623.27</b>   | <b>191.20</b>   | <b>644.84</b>   |
| <b>2 Expenses</b>                                                                                  |                 |                     |                 |                 |                 |
| (a) Purchase of stock in trade                                                                     | -               | -                   | 1,791.12        | -               | 1,791.12        |
| (b) Change in Inventory                                                                            | 47.69           | 90.38               | (1,239.66)      | 138.07          | (1,239.66)      |
| (c) Employee Benefit Expenses                                                                      | 23.07           | 25.05               | 27.08           | 48.12           | 40.28           |
| (d) Finance costs                                                                                  | 0.03            | -                   | -               | 0.03            | 0.68            |
| (e) Depreciation and amortisation expenses                                                         | 0.13            | 0.06                | 0.10            | 0.19            | 0.21            |
| (f) Other Expenses                                                                                 | 2.31            | 2.18                | (25.59)         | 4.49            | 14.06           |
| <b>TOTAL EXPENSES</b>                                                                              | <b>73.23</b>    | <b>117.67</b>       | <b>553.05</b>   | <b>190.90</b>   | <b>606.69</b>   |
| <b>3 Profit / (Loss) before exceptional items (1-2)</b>                                            | <b>17.27</b>    | <b>(16.97)</b>      | <b>70.22</b>    | <b>0.30</b>     | <b>38.15</b>    |
| <b>4 Exceptional Items</b>                                                                         | -               | -                   | -               | -               | -               |
| <b>5 Profit/(loss) before tax (3-4)</b>                                                            | <b>17.27</b>    | <b>(16.97)</b>      | <b>70.22</b>    | <b>0.30</b>     | <b>38.15</b>    |
| <b>6 Tax Expense</b>                                                                               |                 |                     |                 |                 |                 |
| (a) Current Tax                                                                                    | -               | -                   | 9.18            | -               | 9.18            |
| (b) Deferred Tax                                                                                   | 0.24            | -                   | 1.07            | 0.24            | 1.07            |
| (c) Earlier year tax adjustments                                                                   | (0.03)          | 0.03                | 0.75            | -               | 0.48            |
| <b>Total tax expense</b>                                                                           | <b>0.21</b>     | <b>0.03</b>         | <b>10.99</b>    | <b>0.24</b>     | <b>10.72</b>    |
| <b>7 Profit after tax (5-6)</b>                                                                    | <b>17.06</b>    | <b>(17.00)</b>      | <b>59.23</b>    | <b>0.06</b>     | <b>27.43</b>    |
| <b>8 Profit / (Loss) for the period</b>                                                            | <b>17.06</b>    | <b>(17.00)</b>      | <b>59.23</b>    | <b>0.06</b>     | <b>27.43</b>    |
| <b>9 Pad up equity share capital (face value of Rs. 10)</b>                                        | <b>455.80</b>   | <b>1255.80</b>      | <b>455.80</b>   | <b>455.80</b>   | <b>455.80</b>   |
| <b>10 Reserve excluding Revaluation Rreserves as per Balance sheet of Previous Accounting year</b> | <b>1,106.65</b> | <b>1,106.65</b>     | <b>55.22</b>    | <b>1,106.65</b> | <b>55.22</b>    |
| <b>11 Earning per share (not annualised)</b>                                                       |                 |                     |                 |                 |                 |
| <b>Basic (Rs.)</b>                                                                                 | <b>0.37</b>     | <b>(0.16)</b>       | <b>1.30</b>     | <b>0.00</b>     | <b>0.60</b>     |
| <b>Diluted (Rs.)</b>                                                                               | <b>0.29</b>     | <b>(0.16)</b>       | <b>1.00</b>     | <b>0.00</b>     | <b>0.52</b>     |

**Notes:**

- (1) The above audited financial results for the Half year ended 31st March, 2026 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on May 26, 2026.
- (2) In accordance with provisions of regulations 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, the statutory auditors have carried out the limited review on the above results for the half year ended 31st March 2026. However, the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
- (3) Figures for the previous period have been regrouped wherever considered necessary so as to conform to the classification of the current period.
- (4) Figures for the half year ended on 31st March 2026 and 31st March 2025 are the balancing figures between the audited figures for the full financial year and the reviewed year to date figures for the half year ended on 30th Sept 2025 and 30th September 2024 respectively.
- (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: 26-05-2026  
Place: New Delhi

AFLOAT ENTERPRISES LIMITED  
CIN: L46209DL2015PLC275150  
STATEMENT OF ASSETS AND LIABILITIES

AUDITED STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED ON 31ST MARCH 2026

(Rupees in lakhs)

| PARTICULARS                                                                              | As at 31/03/2026 | As at 31/03/2025 |
|------------------------------------------------------------------------------------------|------------------|------------------|
| <b>EQUITY AND LIABILITIES</b>                                                            |                  |                  |
| <b>Shareholders' fund</b>                                                                |                  |                  |
| Share capital                                                                            | 455.80           | 455.80           |
| Reserves and surplus                                                                     | 1,106.71         | 1,106.65         |
| <b>Non- current liabilities</b>                                                          |                  |                  |
| Long- term provisions                                                                    | 3.03             | 1.61             |
| <b>Current liabilities</b>                                                               |                  |                  |
| Short-term Borrowings                                                                    | 46.50            | -                |
| Trade payables                                                                           |                  |                  |
| - total outstanding dues of micro enterprises and small enterprises; and                 | -                | -                |
| - Total outstanding dues of creditors other than micro enterprises and small enterprises | -                | 396.24           |
| Other- current liabilities                                                               | 3.79             | 10.53            |
| Short- term provisions                                                                   | 4.90             | 5.65             |
| <b>Total</b>                                                                             | <b>1,620.73</b>  | <b>1,976.48</b>  |
| <b>ASSETS</b>                                                                            |                  |                  |
| <b>Non- current assets</b>                                                               |                  |                  |
| Property plant and equipment                                                             | 0.62             | 0.57             |
| Deferred tax assets                                                                      | 1.09             | 1.32             |
| Other non- current assets                                                                | 0.36             | 0.36             |
| <b>Current assets</b>                                                                    |                  |                  |
| Inventories                                                                              | 1,101.59         | 1,239.67         |
| Trade receivables                                                                        | 82.11            | 627.59           |
| Cash and cash equivalents                                                                | 2.34             | 18.12            |
| Short-terms loans and advances                                                           | 362.75           | 14.19            |
| Other current assets                                                                     | 69.87            | 74.66            |
| <b>Total</b>                                                                             | <b>1,620.73</b>  | <b>1,976.48</b>  |

**AFLOAT ENTERPRISES LIMITED**  
CIN: L46209DL2015PLC275150

**Disclosure of Audited Statement of Cash Flow as per Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirement) Regulation, 2015 for the year ended on 31st March, 2026**

|                                                         | (Rupees in lakhs)                     |                                       |
|---------------------------------------------------------|---------------------------------------|---------------------------------------|
|                                                         | For the year ended<br>31st March 2026 | For the year ended<br>31st March 2025 |
| <b>A. Cash flow from Operating Activities</b>           |                                       |                                       |
| Net Profit before tax as per statement of profit & loss | 0.30                                  | 38.15                                 |
| Add/ (less): Adjustment for non- cash/ other items      |                                       |                                       |
| Depreciation                                            | 0.19                                  | 0.21                                  |
| Bad debts written off                                   | -                                     | 0.01                                  |
| Interest on borrowings                                  | 0.03                                  | 0.68                                  |
| Interest received                                       | (11.42)                               | (34.99)                               |
| Operating profit before working capital changes         | <u>(10.90)</u>                        | <u>4.06</u>                           |
| Adjustment for working capital                          |                                       |                                       |
| Increase/(decrease) in trade payables                   | (396.24)                              | 396.24                                |
| Increase/(decrease) in long-term provisions             | 1.42                                  | 0.97                                  |
| Increase/(decrease) in other current liabilities        | (6.74)                                | 5.40                                  |
| Increase/( decrease) in short term provision            | 0.01                                  | 0.01                                  |
| (Increase)/ decrease in inventories                     | 138.07                                | (1,239.66)                            |
| (Increase)/ decrease in short term loans & Advances     | (348.56)                              | 484.54                                |
| (Increase)/ decrease in trade receivables               | 545.47                                | (627.59)                              |
| (Increase)/ decrease in other current assets            | 4.80                                  | (61.48)                               |
| Cash generated from operations                          | <u>(72.67)</u>                        | <u>(1,037.51)</u>                     |
| Direct taxes paid                                       | <u>(0.77)</u>                         | <u>(5.13)</u>                         |
| <b>Net Cash flow from Operating Activities (A)</b>      | <u>(73.44)</u>                        | <u>(1,042.64)</u>                     |
| <b>B. Cash flow from Investing Activities</b>           |                                       |                                       |
| Sale/ (Purchase) of Property, plant & equipment         | (0.24)                                | -                                     |
| Interest received                                       | 11.42                                 | 34.99                                 |
| <b>Net Cash flow from Investing Activities (B)</b>      | <u>11.18</u>                          | <u>34.99</u>                          |
| <b>C. Cash flow from Financing Activities</b>           |                                       |                                       |
| Proceeds from Borrowings                                | 46.50                                 | -                                     |
| Proceeds from issue of share warrants                   | -                                     | 1,024.00                              |
| Interest on borrowings                                  | (0.02)                                | (0.68)                                |
| <b>Net Cash flow from Financing Activities (C)</b>      | <u>46.48</u>                          | <u>1,023.32</u>                       |
| <b>Net cash flow during the year (A + B + C)</b>        | (15.78)                               | 15.68                                 |
| Add: Opening cash and cash equivalents                  | 18.12                                 | 2.44                                  |
| <b>Closing cash and cash equivalents</b>                | <u>2.34</u>                           | <u>18.12</u>                          |
| <b>Components of cash and cash equivalents</b>          |                                       |                                       |
| Cash on hand                                            | 1.79                                  | 1.95                                  |
| Deposit with banks in current accounts                  | 0.55                                  | 16.17                                 |
| <b>Total cash and cash equivalents</b>                  | <u>2.34</u>                           | <u>18.12</u>                          |

# 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: +91-9810260127, E-mail: info@adishakti.loha.com, CIN: L46209DL2015PLC275150

**Pursuant to the second proviso to Regulation 33(3)(d) of the Securities and Exchange Board of India  
(Listing Obligations and Disclosure Requirements ) Regulations, 2015**

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

Dear Sir/Madam,

**SUBJECT: DECLARATION ON AUDITED FINANCIAL RESULTS**

SECURITY CODE: 543377  
ISIN: INE0CWK01019

Pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, by the SEBI (LODR) (Amendments) Regulations, 2016 vide notification No. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 read with Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we, the undersigned, on behalf of the Board of Directors of **Afloat Enterprises Limited** ( Formerly Adishakti Loha and Ispat Limited )("Company") (CIN: L46209DL2015PLC275150) having its registered office at Plot 3, SHOP 325, DDA C.CNTR, Aggarwal Plaza, Sec-14, Rohini New Delhi 110085 hereby confirms that M/s. V. N. Purohit & Co., Chartered Accountants (FRN: 304040E), the Statutory Auditors of the Company have issued their Audit Report with unmodified opinion on Audited Standalone Financial Results of the Company for the year ended 31<sup>st</sup> March, 2026.

Kindly take this declaration on your records.  
Yours Sincerely

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

  
**ANSHU AGGARWAL**  
Chief Financial Officer

Date: **26-05-2026**

Place: 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

Phone: +91-9810260127, E-mail: info@adishakti.loha.com, CIN: L46209DL2015PLC275150

May 26, 2026

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 half year and year ended March 31, 2026 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

# **AFLOAT ENTERPRISES LIMITED**

**(FORMERLY KNOWN AS ADISHAKTI LOHA AND ISPAT PRIVATE LIMITED)**

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

Phone: +91-9810260127, E-mail: info@adishaktiloha.com, CIN: L46209DL2015PLC275150

**May 26, 2026**

To,

The Department of Corporate Relations

**BSE Limited**

P. J. Towers, Dalal Street,

Fort, Mumbai-400 001

**Dear Sir/Madam,**

**Sub: Disclosures of related party transactions under Regulation 23(9) of the SEBI (LODR) Regulations, 2015, for the half year and year ended March 31, 2026**

In compliance with Regulation 23(9) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the revised disclosure of related party transactions for the half year and year ended March 31, 2026.

This is for your information and record.

Thanking You

Yours Faithfully,

**For Afloat Enterprises Limited**

**(Formerly Adishakti Loha and Ispat Limited)**

  
**Pawan Kumar Mittal**

**Director**

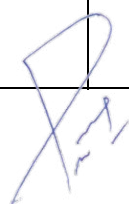
**DIN: 00749265**

**Encl: aa**

**Format for disclosure of related party transactions every six months ( Rs( in lacs)**

|       |                                                                                |             |                             |     |                                                                           |                                                |                                                                                         |                                                                |                                                                                    | Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken. |                                                                                                                         |                   |        |                                                                         |                   |        |                    |                                                                                              |
|-------|--------------------------------------------------------------------------------|-------------|-----------------------------|-----|---------------------------------------------------------------------------|------------------------------------------------|-----------------------------------------------------------------------------------------|----------------------------------------------------------------|------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|-------------------|--------|-------------------------------------------------------------------------|-------------------|--------|--------------------|----------------------------------------------------------------------------------------------|
| S. No | Details of the party (listed entity /subsidiary) entering into the transaction |             | Details of the counterparty |     |                                                                           | Type of related party transaction (see Note 5) | Value of the related party transaction as approved by the audit committee (see Note 6a) | Value of transaction during the reporting period (see Note 6b) | In case monies are due to either party as a result of the transaction (see Note 1) |                                                                                                                                                                                                                                                                                                                                                | In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments |                   |        | Details of the loans, inter-corporate deposits, advances or investments |                   |        |                    |                                                                                              |
|       | Name                                                                           | PAN         | Name                        | PAN | Relationship of the counterparty with the listed entity or its subsidiary |                                                |                                                                                         |                                                                | Opening balance                                                                    | Closing balance                                                                                                                                                                                                                                                                                                                                | Nature of indebtedness (loan/ issuance of debt/ any other etc.)                                                         | Cost (see Note 7) | Tenure | Nature (loan/ advance/ inter-corporate deposit/ investment)             | Interest Rate (%) | Tenure | Secured/ unsecured | Purpose for which the funds will be utilised by the ultimate recipient of funds (end- usage) |
|       |                                                                                |             |                             |     |                                                                           |                                                |                                                                                         |                                                                |                                                                                    |                                                                                                                                                                                                                                                                                                                                                |                                                                                                                         |                   |        |                                                                         |                   |        |                    |                                                                                              |
| 1     | Afloat Enterprises Limited                                                     | AANCA 2161J | Pawan Kumar Mittal          |     | Director of listed Entity                                                 | Loan taken                                     | 81.00                                                                                   | 81.00                                                          | 20.00                                                                              | 46.50                                                                                                                                                                                                                                                                                                                                          | -                                                                                                                       | -                 | -      | -                                                                       | -                 | -      | -                  | -                                                                                            |
| 2.    | Afloat Enterprises Limited                                                     | AANCA 2161J | Kiran Mittal                |     | Relative of director                                                      | Reimbursement of expenses                      | 0.09                                                                                    | 0.09                                                           | 0.02                                                                               | -                                                                                                                                                                                                                                                                                                                                              | -                                                                                                                       | -                 | -      | -                                                                       | -                 | -      | -                  | -                                                                                            |

|    |                            |             |                             |  |                                 |               |        |        |      |      |   |   |   |   |   |   |   |   |
|----|----------------------------|-------------|-----------------------------|--|---------------------------------|---------------|--------|--------|------|------|---|---|---|---|---|---|---|---|
| 3. | Afloat Enterprises Limited | AANCA 2161J | Dolf Leasing Limited        |  | Director Interested             | Loan taken    | 6.50   | 6.50   | -    | -    | - | - | - | - | - | - | - | - |
| 4. | Afloat Enterprises Limited | AANCA 2161J | Dolf Leasing Limited        |  | Director Interested             | Loan given    | 101.50 | 101.50 | -    | -    | - | - | - | - | - | - | - | - |
| 5. | Afloat Enterprises Limited | AANCA 2161J | Dolf Leasing Limited        |  | Director Interested             | Interest      | 0.21   | 0.21   | -    | -    | - | - | - | - | - | - | - | - |
| 6. | Afloat Enterprises Limited | AANCA 2161J | Pawan Kumar Mittal HUF      |  | Director Interest               | Loan given    | 1.50   | 1.50   | -    | -    | - | - | - | - | - | - | - | - |
| 7. | Afloat Enterprises Limited | AANCA 2161J | Goalpost Industries Limited |  | Relative of director interested | Sale of goods | 82.11  | 82.11  | -    | -    | - | - | - | - | - | - | - | - |
| 8. | Afloat Enterprises Limited | AANCA 2161J | Pallavi Sharma              |  | Company Secretary               | Remuneration  | 0.90   | 0.90   | 0.15 | 0.15 |   |   |   |   |   |   |   |   |
| 9. | Afloat Enterprises Limited | AANCA 2161J | Anshu Aggarwal              |  | CEO & CFO                       | Remuneration  | 3.25   | 3.25   | 3.05 | -    |   |   |   |   |   |   |   |   |



|     |                                   |                |                          |  |                         |             |      |      |   |   |  |  |  |  |  |  |  |  |
|-----|-----------------------------------|----------------|--------------------------|--|-------------------------|-------------|------|------|---|---|--|--|--|--|--|--|--|--|
| 10. | Afloat<br>Enterprise<br>s Limited | AANCA<br>2161J | Lovish<br>Kataria        |  | Independent<br>Director | Sitting Fee | 0.15 | 0.15 | - | - |  |  |  |  |  |  |  |  |
| 11. | Afloat<br>Enterprise<br>s Limited | AANCA<br>2161J | Swati<br>Jain            |  | Independent<br>Director | Sitting Fee | 0.15 | 0.15 | - | - |  |  |  |  |  |  |  |  |
| 12. | Afloat<br>Enterprise<br>s Limited | AANCA<br>2161J | Kanwar<br>Nitin<br>Singh |  | Independent<br>Director | Sitting Fee | 0.15 | 0.15 | - | - |  |  |  |  |  |  |  |  |



