AFLOAT ENTERPRISES LIMITED

(FORMERLY KNOWN AS ADISHAKTI LOHA AND ISPAT LIMITED)
REGD. OFFICE: D-4, BASEMENT, JANGPURA EXTENSION, SOUTH DELHI, NEW DELHI, INDIA, 110014
PHONE: +91- 7217840185, E-MAIL: INFO@ADISHAKTILOHA.COM, WEBSITE: WWW.ADISHAKTILOHA.COM
CIN: L46209DL2015PLC275150

To,
The Manager
Corporate Relationship Department
BSE Limited
P. J. Towers, Dalal Street,
Fort, Mumbai-400001

Date: 13-11-2026

SECURITY CODE: 543377
ISIN: INEOCWK01019

Dear Sir,

Sub: Outcome of the Board Meeting held on i.e. Friday, 13th day of November 2026 at 04:00 P.M. at the registered office of the Company and Submission of Compliances for the half year ended September 30, 2026.

Pursuant to Regulation 30 and 33 read with Para A of Part A of Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board at its meeting held today i.e. Friday, 13th November, 2026 at 04:00 P.M. at registered office of company has inter-alia considered and approved the following businesses:

1. **Financial Result:**
   The Un-audited Standalone Financial Results of the Company for the half year ended September 30, 2026 along with the Limited Review Report issued by the Statutory Auditor of the Company *are enclosed as* ***Annexure – I***

2. **Statement of deviation/variation:**
   Statement of deviation/variation as per Reg. 32 of SEBI (LODR) Regulations, 2015 from the Director of the company is enclosed as ***Annexure – II.***

3. **Related Party Transactions:**
   Disclosure of Related Party Transactions under Reg 23(9) of SEBI (LODR) Regulation, 2015 is enclosed as ***Annexure – III.***

These are also being made available on the website of the Company at https://www.adishaktiloha.com/

The meeting of the Board of Directors commenced at 04:00 P.M. (IST) and concluded at 04:30 P.M. (IST).

This is for your records and Information.

Thanking You

For Afloat Enterprises Limited
(Formerly Known as Adishakti Loha and Ispat Limited)

Seema Kushwaha
Digitally signed by Seema Kushwaha
Date: 2026.11.13 18:07:34 +05'30'

Seema Kushwaha
Company Secretary & Compliance Officer
M. No: A76245
Place: New Delhi

Annexure-1

AFLOAT ENTERPRISES LIMITED
(Formerly known as Adishakti Loha And Ispat Limited)
CIN: L46209DL2015PLC275150

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON 30th SEPTEMBER 2026

(Amount in lakhs)

	Particular	Half Year Ended			Year Ended
		30th Setember 2026	31st March 2026	30th September 2025	31st March 2026
	Income	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations				
	Sale of metals	-	79.73	100.06	179.79
	Total Revenue from Operations	-	79.73	100.06	179.79
II	Other Income	17.98	10.78	0.64	11.42
III	TOTAL INCOME(I+II)	17.98	90.50	100.70	191.20
IV	Expenses				
(a)	Purchase of stock in trade	-	-	-	-
(b)	Change in Inventory	-	47.69	90.38	138.07
(c)	Employee Benefit Expenses	8.61	23.07	25.05	48.12
(d)	Finance costs	-	0.03	-	0.03
(e)	Depreciation and amortisation expenses	0.17	0.13	0.06	0.19
(f)	Other Expenses	2.23	2.31	2.18	4.49
	TOTAL EXPENSES	11.01	73.23	117.67	190.90
V	Profit before tax (III-IV)	6.97	17.27	(16.97)	0.30
VI	Exceptional Items	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	6.97	17.27	(16.97)	0.30
VIII	Tax Expense				
(a)	Current Tax	1.75	-	-	-
(b)	Earlier year tax adjustments	-	(0.03)	0.03	-
(c)	Deferred Tax	0.12	0.24	-	0.24
	Total tax expense	1.87	0.21	0.03	0.24
IX	Profit after tax (VII-VIII)	5.10	17.06	(17.00)	0.06
X	Other Comprehensive income	-	-	-	-
(a)	(i) Items that will not be reclassified to profit or loss	-	-		-
	(ii) Income tax related to items that will not be reclassified to profit or loss	-	-		-
(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	-	-		-
XI	Total income for the year (IX+X)	5.10	17.06	(17.00)	0.06
XII	Paid up equity share capital (face value of Rs. 10)	1,255.80	1,255.80	1255.80	1,255.80
XIII	Reserve excluding Revaluation Rreserves as per Balance sheet of Previous Accounting year	311.75	306.65	306.65	306.65
XIV	Earning per share (not annualised)				
	Basic (Rs.)	0.04	0.14	(0.16)	0.00
	Diluted (Rs.)	0.04	0.14	(0.16)	0.00

Notes:

(1) The above financial results for the Half year ended 30th September 2026 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 13th November 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 30th September 2026. However, the management has exercised necessary due diligence to esure 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) 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.

(5) 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.

(6) These Results are also updated on the company's website URL https://www.adishaktiloha.com/

For and on behalf of board of directors of
AFLOAT ENTERPRISES LIMITED
(Formerly known as Adishakti Loha And Ispat Limited)

For AFLOAT ENTERPRISES LIMITED

Director / Auth. Sign.

Mohit Lochan
Director
DIN: 11896430

Date: 13th November 2026
Place: New Delhi

STATEMENT OF ASSETS AND LIABILITIES

UNAUDITED STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED AS ON 30TH SEPTEMBER 2026

(Amount in lakhs)

PARTICULARS	As at 30/09/2026	As at 31/03/2026
EQUITY AND LIABILITIES		
Shareholders' fund		
Share capital	1,255.80	1,255.80
Reserves and surplus	311.81	306.71
Non- current liabilities		
Long- term borrowings	-	-
Long- term provisions	3.03	3.03
Current liabilities		
Short- term borrowings	50.00	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	0.06	-
Other- current liabilities	0.89	3.79
Short- term provisions	6.64	4.89
Total	**1,628.23**	**1,620.72**
ASSETS		
Non- current assets		
Property plant and equipment	0.45	0.62
Deferred tax assets	0.97	1.09
Other non- current assets	0.36	0.36
Current assets		
Inventories	1,101.59	1,101.59
Trade receivables	-	82.11
Cash and cash equivalents	4.98	2.34
Short-terms loans and advances	448.29	362.75
Other current assets	71.59	69.86
Total	**1,628.23**	**1,620.72**

For and on behalf of board of directors of
AFLOAT ENTERPRISES LIMITED
(Formerly known as Adishakti Loha And Ispat Limited)

For AFLOAT ENTERPRISES LIMITED

Director / Auth. Sign.

Mohit Lochan
Director
DIN: 11896430

Date: 13th November 2026
Place: New Delhi

Disclosure of Unaudited Statement of Cash Flow as per Regulation 33 of the SEBI (Listing Obigations and Disclosures Requirement) Regulation, 2015 for the half year ended on 30th September, 2026

(Rupees in lakhs)

	For the half year ended 30th September 2025	For the half year ended 30th September 2025
A. Cash flow from Operating Activities		
Net Profit before tax as per statement of profit & loss	6.97	(16.97)
Add/ (less): Adjustment for non- cash/ other items		
Depreciation	0.17	0.06
Interest received	(17.98)	(0.64)
Operating profit before working capital changes	**(10.84)**	**(17.54)**
Adjustment for working capital		
Increase/(decrease) in trade payables	0.06	(286.76)
Increase/(decrease) in other current liabilities	(2.90)	(4.02)
Increase/ (decrease) in short term provision	1.75	-
(Increase)/ decrease in inventories	-	90.38
(Increase)/ decrease in Short term Loans & Advances	(85.54)	-
(Increase)/ decrease in trade receivables	82.11	200.28
(Increase)/ decrease in other current assets	(1.73)	(1.45)
Cash generated from operations	**(17.09)**	**(19.12)**
Direct taxes paid	(1.75)	-
Net Cash flow from Operating Activities (A)	**(18.84)**	**(19.12)**
B. Cash flow from Investing Activities	-	-
Sale/ (Purchase) of Property, plant & equipment	-	(0.11)
Interest received	17.98	0.64
Net Cash flow from Investing Activities (B)	**17.98**	**0.53**
C. Cash flow from Financing Activities		
Net proceeds from issue of share capital	-	-
Net proceeds from borrowing	3.50	20.00
Interest on borrowings	-	-
Net Cash flow from Financing Activities (C)	**3.50**	**20.00**
Net cash flow during the year (A + B + C)	2.64	1.41
Add: Opening cash and cash equivalents	2.34	18.12
Closing cash and cash equivalents	**4.98**	**19.54**
Components of cash and cash equivalents		
Cash on hand	4.77	1.95
Deposit with banks in current accounts	0.21	17.59
Total cash and cash equivalents	**4.98**	**19.54**

For and on behalf of board of directors of
AFLOAT ENTERPRISES LIMITED
(Formerly known as Adishakti Loha And Ispat Limited)

For AFLOAT ENTERPRISES LIMITED

Director / Auth. Sign.

Mohit Lochan
Director
DIN: 11896430

Date: 13th November 2026
Place: New Delhi

S K HANDA & ASSOCIATES
CHARTERED ACCOUNTANTS

K-12, OLD DOUBLE STOREY, LAJPAT NAGAR-IV, NEW DELHI-110024
TEL.: 41626030, Mobile : 9818450111 | E-mail : shivhanda@yahoo.co.in

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE HALF YEARLY UN-AUDITED FINANCIAL RESULTS FOR PERIOD ENDED 30TH SEPTEMBER 2026

To

The Board of Directors
M/S AFLOAT ENTERPRISES LIMITED
(Previously known as M/s Adishaktl Loha and Ispat Limited)
CIN: L46209DL2015PLC275150
PLOT 3, SHOP 325, DDA C. CNTR,
AGGARWAL PLAZA, SEC.14,
ROHINI, NEW DELHI, 110085 IN

We have reviewed the accompanying Statement of Unaudited Financial Results ['the statement] of **M/S AFLOAT ENTERPRISES LIMITED (Formally known as M/s Adishaktl Loha and Ispat Limited)** (the "Company"), which comprise the Statement of Assets and Liabilities as at 30th September 2026 and the Statement of Profit and Loss and Statement of Cash Flows **for the half year ended 30th September 2026**, the "Statement" being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing obligation and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulations',)

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

We conducted our review of the statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information" performed by the Independent Auditor of the entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

S K HANDA & ASSOCIATES * Firm Regn. No. 016434N New Delhi * Chartered Accountants

During the half year ended on September 30, 2026, the Company underwent a change in its management and administration, including changes in the Board of Directors, the Company Secretary and the employees of the Company. We were appointed as the Company's Statutory Auditors for the financial year 2026-2027 and are conducting this review for the first time. In carrying out our review, we considered the opening balances and the underlying records and explanations made available to us, including information relating to the period before our appointment. Our conclusion is not modified in respect of this matter.

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

For S K Handa & Associates
Chartered Accountants
Firm Regn. 016424N



(Shiv Kumar Handa)
Proprietor
Membership No.091412
UDIN : 26091412SIUUQX1604
Ptace: New Delhi
Date: '13th November, 2026

AFLOAT ENTERPRISES LIMITED

(FORMERLY KNOWN AS ADISHAKTI LOHA AND ISPAT LIMITED)
REGD. OFFICE: D-4, BASEMENT, JANGPURA EXTENSION, SOUTH DELHI, NEW DELHI, INDIA, 110014
PHONE: +91- 7217840185, E-MAIL: INFO@ADISHAKTILOHA.COM, WEBSITE: WWW.ADISHAKTILOHA.COM
CIN: L46209DL2015PLC275150

Annexure-II

Date: 13-11-2026

To,
The Manager
Corporate Relationship Department
BSE Limited
P. J. Towers, Dalal Street,
Fort, Mumbai-400 001

SECURITY CODE: 543377
ISIN: INEOCWK01019

Subject: Submission of statement of Deviation or variation pursuant to Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

I, Mohit Lochan, Director of Afloat Enterprises Limited (Formerly known as Adishakti Loha and Ispat Limited) hereby submit that the Statement of deviation / variation as per Reg. 32 of SEBI (LODR) Regulations, 2015 for the half year ended September 30, 2026 is not applicable on the company.

This is for your information & record.

Thanking You,

Yours faithfully

For AFLOAT ENTERPRISES LIMITED
(Formerly Known as Adishakti Loha and Ispat Limited)



Mohit Lochan
Director
DIN: 11896430

AFLOAT ENTERPRISES LIMITED

(FORMERLY KNOWN AS ADISHAKTI LOHA AND ISPAT LIMITED)
REGD. OFFICE: D-4, BASEMENT, JANGPURA EXTENSION, SOUTH DELHI, NEW DELHI, INDIA, 110014
PHONE: +91- 7217840185, E-MAIL: INFO@ADISHAKTILOHA.COM, WEBSITE: WWW.ADISHAKTILOHA.COM
CIN: L46209DL2015PLC275150

Annexure-III

Date: 13-11-2026

To,
The Manager
Corporate Relationship Department BSE Limited
P. J. Towers, Dalal Street,
Fort, Mumbai-400 001

SECURITY CODE: 543377
ISIN: INEOCWK01019

Sub: Disclosures of related party transaction under Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

In compliance with Regulation 23(9) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the disclosure of related party transactions for the half year ended 30th September 2026.

This is for your information & record.

Thanking You,

Yours faithfully

For AFLOAT ENTERPRISES LIMITED
(Formerly Known as Adishakti Loha and Ispat Limited)

For AFLOAT ENTERPRISES LIMITED

Director / Auth. Sign.

Mohit Lochan
Director
DIN: 11896430

Encl. – A

Enclosure-A

Disclosure of Related Party Transactions for half year ended Sept 2026

(Rupees in Lakh)

										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**	**Value of the related party transaction as approved by the audit committee**	**Value of transaction during the reporting period**	**In case monies are due to either party as a result of the transaction**		**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**	**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)**
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1.	Afloat Enterprises Limited	AANCA2161J	Pawan Kumar Mittal	AAAPM5556H	Director of listed Entity	Loan Taken	52.00	52.00	46.50	50.00	-	-	-	-	-	-	-	-
2.	Afloat Enterprises Limited	AANCA2161J	Pawan Kumar Mittal	AAAPM5556H	Director of listed Entity	Loan Paid	48.50	48.50	-	-	-	-	-	-	-	-	-	-
3.	Afloat Enterprises Limited	AANCA2161J	Kiran Mittal	ADGPM3129B	Relative of director	Reimbursement of expenses	0.02	0.02	0.02	-	-	-	-	-	-	-	-	-
4.	Afloat Enterprises Limited	AANCA2161J	Pallavi Sharma	CXEPS9389B	Company Secretary	Remuneration	0.96	0.95	0.15	0.16	-	-	-	-	-	-	-	-
5.	Afloat Enterprises Limited	AANCA2161J	Anshu Aggarwal	ACKPA7147A	CEO & CFO	Remuneration	1.43	1.43	-	-	-	-	-	-	-	-	-	-
6.	Afloat Enterprises Limited	AANCA2161J	Anshu Aggarwal	ACKPA7147A	CEO & CFO	ADVANCE	4.28	4.28	-	-	-	-	-	-	-	-	-	-
7.	Afloat Enterprises Limited	AANCA2161J	Lovish Kataria	BTSPK1096G	Independent Director	Sitting Fee	0.15	0.15	-	-	-	-	-	-	-	-	-	-

										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	Value of the related party transaction as approved by the audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		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	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)
8.	Afloat Enterprises Limited	AANCA2161J	Swati Jain	APKPJ5834N	Independent Director	Sitting Fee	0.15	0.15	-	-	-	-	-	-	-	-	-	-
9.	Afloat Enterprises Limited	AANCA2161J	Kanwar Nitin Singh	DMBPS2944R	Independent Director	Sitting Fee	0.15	0.15	-	-	-	-	-	-	-	-	-	-
10.	Afloat Enterprises Limited	AANCA2161J	PRM Merchant OPC PVT LTD	AANCP8312N	Relative of Director Interested	Loan Given	83.50	83.50	206.36	124.50	-	-	-	-	-	-	-	-
11.	Afloat Enterprises Limited	AANCA2161J	PRM Merchant OPC PVT LTD	AANCP8312N	Relative of Director Interested	Loan Received	165.36	165.36	-	-	-	-	-	-	-	-	-	-
12.	Afloat Enterprises Limited	AANCA2161J	Goalpost Industries Limited	AAACG3141M	Relative of Director Interested	Sundry debtor	82.14	82.14	82.11	(0.03)	-	-	-	-	-	-	-	-
13.	Afloat Enterprises Limited	AANCA2161J	PRM HOSPITALITY PVT LTD	AAHCP6447J	Relative of Director Interested	Loan Given	2.50	2.50	-	2.50	-	-	-	-	-	-	-	-