



AFFORDABLE ROBOTIC AND AUTOMATION LIMITED

(Previously Known as Affordable Robotic and Automation Pvt. Ltd)

Gat No 1209, Village Wadaki, Tal Haveli, Pune-Saswad Road, Pune 412308, Maharashtra, India.

● Email: account@arapl.co.in ● Mobile: 7720018914 ● Website : www.arapl.co.in

● CIN : L29299PN2010PLC135298

Date: December 17, 2024

To,

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street, Fort,

Mumbai – 400 001

BSE SCRIP CODE: 541402

To,

NSE Limited

“Exchange Plaza”,

Bandra – Kurla Complex,

Bandra (EAST), Mumbai – 400051

NSE SYMBOL: AFFORDABLE

Subject: General Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015-updated Financial Results

Dear Sir/Madam,

In accordance with Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are attaching the updated financial results, as declared on November 08, 2024, in compliance with SEBI requirements. The Standalone and Consolidated Limited Review Reports for the period ended September 30, 2024, are also enclosed with this financial report.

You are kindly requested to take the same on record.

Thanking You,

Yours faithfully,

For Affordable Robotic & Automation Limited

Manohar Padole

Whole-time Director

Encl : As stated



V. K. MOONDRA - 09825 303 998

VINIT MOONDRA - 09979 964 148

NEHA SHAH - 09624 439 956

201-202, 'SARAP', Opp. Navjivan Press, Ashram Road, Ahmedabad - 380 014.
Phone (O) : 079 - 2754 1569 | TeleFax: 079 - 2754 0550 | (R) : 079 - 2676 9402
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M/s. Vijay Moondra & Co.

CHARTERED ACCOUNTANTS

Limited Review Report for unaudited standalone half year result

Review report to Affordable Robotic & Automation Limited

We have reviewed the accompanying statement of unaudited financial results of Affordable Robotic & Automation Limited for the period ended 30th September 2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited 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 M/s. Vijay Moondra & Co.
Chartered Accountants
FRN: 112308W

CA V K Moondra
Partner
M. No.: 070431

UDIN: **24070431BKAHTZ5195**

Date: 08.11.2024
Place: Ahmedabad

AFFORDABLE ROBOTIC AND AUTOMATION LTD.
Regn. No. L29299PN2010PLC135298
Gat No.1209, Village Wadki, Taluka Haveli, Dist. Pune, Pune 412308

Standalone Statement of Assets and Liabilities Sheet as on

(INR in Lacs)

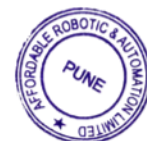
| Sr. No. | Particulars | As on 30.09.2024 (Unaudited) | As on 30.09.2023 (Unaudited) | As on 31.03.2024 (Audited) | As on 31.03.2023 (Audited) |
|---|--|------------------------------------|------------------------------------|----------------------------------|----------------------------------|
| I) EQUITY & LIABILITIES | | | | | |
| 1) Shareholder's Funds | | | | | |
| | a) Share Capital | 1,124.63 | 1,017.96 | 1,124.63 | 1,017.96 |
| | b) Reserves & Surplus | 8,637.69 | 3,757.91 | 9,428.88 | 4,256.54 |
| | c) Money received against share warrants | | | | |
| 2) Share Application Money Pending Allotment | | | | | |
| 3) Non Current Liabilities | | | | | |
| | a) Long term borrowings | 1,591.82 | 1,584.20 | 1,563.18 | 1,611.38 |
| | b) Deferred Tax Liabilities (Net) | - | - | - | - |
| | c) Other Long term liabilities | 4.72 | 39.88 | 22.41 | 42.59 |
| | d) Long term provisions | | - | - | - |
| 4) Current Liabilities | | | | | |
| | a) Short term borrowings | 2,828.76 | 2,693.83 | 3,059.21 | 2,216.25 |
| | b) Trade payables | | - | | |
| | (a) Total Outstanding dues of micro enterprises and small enterprises | 519.02 | 324.44 | 434.83 | 863.11 |
| | (b) Total Outstanding dues of other than micro enterprises and small enterprises | 2,979.05 | 3,842.28 | 4,077.01 | 4,012.59 |
| | c) Other current liabilities | 1,960.19 | 1,163.88 | 1,477.58 | 833.73 |
| | d) Short term provisions | 399.33 | 328.31 | 612.07 | 420.70 |
| | TOTAL | 20,045.20 | 14,752.70 | 21,799.80 | 15,274.85 |
| II) ASSETS | | | | | |
| 1) Non Current assets | | | | | |
| | a) Property, Plant and Equipement and Intangible Assets | | | | |
| | i) Property, Plant and Equipment | 1,229.02 | 1,197.82 | 1,141.01 | 1,225.02 |
| | ii) Intangible assets | 11.69 | 13.43 | 9.98 | 14.57 |
| | iii) Capital work-in-progress PPE | 1,780.49 | 1,647.37 | 1,720.23 | 1,575.89 |
| | iv) Intangible assets under development | 4.43 | 4.43 | 4.43 | 4.43 |
| | b) Non current Investments | 4,004.47 | 212.71 | 4,004.47 | 212.71 |
| | c) Deferred Tax Assets (Net) | 2.81 | 3.50 | 2.81 | 3.50 |
| | d) Long term loans and advances | 10.00 | 10.00 | 10.00 | 10.00 |
| | e) Other non current assets | 55.79 | 70.79 | 60.79 | 70.79 |
| 2) Current assets | | | | | |
| | a) Current Investments | - | - | - | - |
| | b) Inventories | 5,542.92 | 4,988.39 | 5,418.39 | 4,666.93 |
| | c) Trade receivables | 5,669.69 | 5,117.92 | 8,109.60 | 6,596.85 |
| | d) Cash & cash equivalents | 460.15 | 204.11 | 321.74 | 204.02 |
| | e) Short term Loans & Advances | 452.70 | 222.03 | 455.44 | 314.74 |
| | f) Other current assets | 821.05 | 1,060.22 | 540.90 | 375.41 |
| | TOTAL | 20,045.20 | 14,752.70 | 21,799.80 | 15,274.85 |

For and on behalf of the Board of Directors of
Affordable Robotic And Automation Ltd.


Milind M. Padole



Managing Director

DIN : 02140324



Place: Pune

Date: 08.11.2024

| AFFORDABLE ROBOTIC AND AUTOMATION LTD. | | | | | |
|--|--|-------------------------------------|-------------------------------------|-----------------------------------|-----------------------------------|
| Regn. No. L29299PN2010PLC135298 | | | | | |
| Gat No.1209, Village Wadki, Taluka Haveli, Dist. Pune, Pune 412308 | | | | | |
| Standalone Statement of Audited Financial Results for the Period Ended | | | | | |
| (INR in Lacs) | | | | | |
| Sr. No. | Particulars | Half Year Ended | | Financial Year Ended | |
| | | As on 30.09.2024 (Unaudited) | As on 30.09.2023 (Unaudited) | As on 31.03.2024 (Audited) | As on 31.03.2023 (Audited) |
| I | Revenue from operations | | | | |
| | Gross Sales | 4,891.16 | 5,104.11 | 17,714.46 | 13,335.99 |
| | Less: Duties, Taxes and Other | 751.84 | 838.88 | 2,707.00 | 2,020.08 |
| | Net Sales | 4,139.32 | 4,265.23 | 15,007.46 | 11,315.91 |
| II | Other Income | 6.72 | 4.17 | 10.65 | 21.33 |
| III | Total Revenue (I+II) | 4,146.04 | 4,269.40 | 15,018.11 | 11,337.24 |
| IV | Expenses : | | | | |
| | Cost of materials consumed | 2,889.04 | 2,989.07 | 9,836.75 | 7,427.37 |
| | Employee benefits expense | 1,089.54 | 970.35 | 2,277.52 | 1,651.54 |
| | Finance costs | 208.09 | 157.82 | 326.87 | 268.89 |
| | Depreciation & amortization expense | 57.48 | 61.25 | 127.90 | 135.85 |
| | Other Expense | 693.08 | 589.53 | 1,619.35 | 1,250.87 |
| | Total Expenses | 4,937.24 | 4,768.02 | 14,188.38 | 10,734.52 |
| V | Profit before exceptional and extraordinary items and tax (III-IV) | (791.20) | (498.62) | 829.72 | 602.71 |
| VI | Exceptional items | - | - | - | - |
| VII | Profit before extraordinary items & tax (V-VI) | (791.20) | (498.62) | 829.72 | 602.71 |
| VIII | Extraordinary items | - | - | - | - |
| IX | Profit before tax (VII-VIII) | (791.20) | (498.62) | 829.72 | 602.71 |
| X | Tax Expenses: | | | | |
| | 1) Current Tax | - | - | 221.84 | 153.05 |
| | 2) Deferred Tax Charges (Revenue) | - | - | 0.69 | 1.88 |
| XI | Profit / (Loss) for the period from continuing operations (IX-X) (*) | (791.20) | (498.62) | 607.19 | 447.79 |
| XII | Profit / (Loss) from discontinuing operations | - | - | - | - |
| XIII | Tax expense of discontinuing operations | - | - | - | - |
| XIV | Profit / (Loss) from discontinuing operations (after tax) (XII-XIII) | - | - | - | - |
| XV | Profit and loss for the period (XI+XIV) | (791.20) | (498.62) | 607.19 | 447.79 |
| XVI | Earnings per equity share: | | | | |
| | 1)Basic (Rs.) | (7.04) | (4.90) | 5.94 | 4.40 |
| | 2)Diluted (Rs.) | (7.04) | (4.90) | 5.94 | 4.40 |
| Notes referred to above form an integral part of the Profit & Loss Statement. | | | | | |
| For and on behalf of the Board of Directors of Affordable Robotic And Automation Ltd. | | | | | |
|  Milind M. Padole Managing Director DIN : 02140324 | | | | | |
|  | | | | | |
| Place: Pune | | | | | |
| Date: 08.11.2024 | | | | | |

AFFORDABLE ROBOTIC AND AUTOMATION LTD.
Regn. No. L29299PN2010PLC135298
Gat No.1209, Village Wadki, Taluka Haveli, Dist. Pune, Pune 412308

Standalone Cash Flow Statement for the year ending on

INR in Lacs

| Particulars | 30.09.2024 | 30.09.2023 | 31.03.2024 | 31.03.2023 |
|--|-----------------|-----------------|-------------------|-----------------|
| | Unaudited | Unaudited | Audited | Audited |
| A CASH FLOW FROM OPERATING ACTIVITIES | | | | |
| Net Profit Before Tax | (791.20) | (498.62) | 829.72 | 602.71 |
| Adjustments for: | | | | |
| Depreciation | 57.48 | 61.25 | 127.90 | 135.85 |
| Short Provision of IT | - | - | - | - |
| (Profit)/loss on sale of Assets | - | - | - | - |
| Interest & Finance Charges | 208.09 | 157.82 | 326.87 | 268.89 |
| Interest on FD | (6.64) | (3.83) | (7.84) | (7.11) |
| Previous year Income | - | - | - | - |
| Dividend Income | - | - | - | - |
| | 258.94 | 215.25 | 446.93 | 397.63 |
| Operating Profit before Working Capital Change: | (532.26) | (283.38) | 1,276.65 | 1,000.34 |
| Adjustments for: | | | | |
| Decrease/(Increase) in Current Assets | | | | |
| Current Investments | - | - | - | - |
| Inventories | (124.53) | (321.46) | (751.46) | (1,188.41) |
| Trade receivables | 2,439.92 | 1,478.94 | (1,512.75) | (2,518.12) |
| Short term Loans & Advances | (7.26) | 92.72 | (140.70) | (62.71) |
| Other current assets (Excluding Misc Exp) | (270.14) | (684.81) | (165.49) | 87.74 |
| Increase/(Decrease) in Current Liabilities | | | | |
| Short Term Borrowings | (230.44) | 477.58 | 842.96 | 680.80 |
| Trade payables | (1,013.78) | (708.99) | (363.86) | 2,329.08 |
| Other current liabilities | 482.61 | 334.58 | 643.85 | (16.26) |
| Short term provisions | (212.73) | (92.38) | 191.37 | 167.08 |
| | 1,063.64 | 576.18 | (1,256.09) | (520.80) |
| Cash generated from operations | 531.38 | 292.81 | 20.57 | 479.54 |
| Income Tax paid | - | - | 221.84 | 153.05 |
| Net Cash flow from Operating activities | 531.38 | 292.81 | (201.27) | 326.48 |
| B CASH FLOW FROM INVESTING ACTIVITIES | | | | |
| Purchase of Fixed Assets | (147.20) | (37.34) | (39.31) | (79.90) |
| Sale of Fixed Assets | - | - | - | - |
| Capital work in Progress | (60.27) | (71.49) | (144.34) | (100.62) |
| Long Term Advances | - | - | - | - |
| Non Current Assets | 5.00 | - | 10.00 | (15.01) |
| Non Current Investment | - | - | (3,791.76) | (0.02) |
| Interest on FD | 6.64 | 3.83 | 7.84 | 7.11 |
| Net Cashflow from Investing activities | (195.83) | (105.01) | (3,957.57) | (188.43) |
| C CASH FLOW FROM FINANCING ACTIVITIES | | | | |
| Proceeds from Long term Borrowings | 10.95 | (29.89) | (68.38) | 108.85 |
| Cash Received from Capital Increase | - | - | 106.67 | - |
| Cash Received from Share Premium | - | - | 4,565.15 | - |
| Interest paid | (208.09) | (157.82) | (326.87) | (268.89) |
| Net Cash flow from financing activities | (197.15) | (187.71) | 4,276.57 | (160.04) |
| Net increase in cash & Cash Equivalents | 138.41 | 0.09 | 117.72 | (21.99) |
| Cash and Cash equivalents as at Opening | 321.74 | 204.02 | 204.02 | 226.01 |
| Cash and Cash equivalents as at Closing | 460.15 | 204.11 | 321.74 | 204.02 |

| Cash & Cash Equivalents | As on | | | |
|--|---------------|---------------|---------------|---------------|
| | 30.09.2024 | 30.09.2023 | 31.03.2024 | 31.03.2023 |
| Cash in Hand | 65.36 | 11.09 | 16.15 | 13.05 |
| Cash at Bank | 59.30 | 12.44 | 6.74 | 3.44 |
| Fixed Deposits and Accrued Interest | 335.49 | 180.58 | 298.85 | 187.53 |
| Cash & Cash equivalents as stated | 460.15 | 204.11 | 321.74 | 204.02 |

For and on behalf of the Board of Directors of
Affordable Robotic And Automation Ltd.

Milind M. Padole
Managing Director
DIN : 02140324



Place: Pune
Date: 08.11.2024

Explanatory notes to the statement of Unaudited Financial Results for the half Year ended 30th September, 2024

1. The above Unaudited Financial Results of Affordable Robotic & Automation Limited (the “Company”) for the half year ended 30th September, 2024 were reviewed and recommended by the Audit Committee and approved and taken on record by the Board of Directors in their respective meetings held on November 08, 2024. These results have been subjected to limited review by the Statutory Auditors.
2. Financial Results have been prepared and presented in accordance with the recognition and measurement principles laid down in the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 and have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP).
3. As the Company's business activities fall within single primary geographical business segment and in the opinion of the management there does not exist separate reportable geographical segment, the disclosure requirements of Accounting Standard 17 - “Segment Reporting”, issued by the Institute of Chartered Accountants of India are not applicable.
4. The figures have been regrouped/rearranged whenever necessary.
5. The results for the half year ended September 30, 2024 are available on the National Stock Exchange of India Limited website at www.nseindia.com, Bombay Stock Exchange of India Limited website at www.bseindia.com and on the Company's website at www.arapl.co.in.

For, Affordable Robotic & Automation Limited



Milind M. Padole
Managing Director
DIN: 02140324



Date: November 08, 2024

Place: Pune



V. K. MOONDRA - 09825 303 998

VINIT MOONDRA - 09979 964 148

NEHA SHAH - 09624 439 956

201-202, 'SARAP', Opp. Navjivan Press, Ashram Road, Ahmedabad - 380 014.
Phone (O) : 079 - 2754 1569 | TeleFax : 079 - 2754 0550 | (R) : 079 - 2676 9402
Email : vk.moondra@rediffmail.com | Website : www.vijaymoondra.com

M/s. Vijay Moondra & Co.

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report On consolidated unaudited half yearly financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO THE BOARD OF DIRECTORS OF

Affordable Robotic & Automation Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Affordable Robotic & Automation Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associates and joint ventures for the half year ended 30th September, 2024 and for the period from 01.04.2024 to 30.09.2024 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding half year ended 30th September 2024 and the corresponding period from 01.04.2024 to 30.09.2024, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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 results of the following entities: (indicate list of entities included in the consolidation similar to the requirement for audited consolidated results)

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 7 below, 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.

6. Our conclusion is not modified in respect of this matter.

7. We did not review the interim financial statements / financial information / financial results of subsidiaries included in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results reflect total assets of Rs.5193.89 Lacs- as at 30th September, 2024 and total net revenues of Rs. 232.97 Lacs- and Rs. 437.30 Lacs Total Net Loss after tax and for the period from 01.04.2024 to 30.09.2024 respectively, for the period from 01.04.2024 to 30.09.2024, as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also includes the Group's share of net profit/(loss) after tax of Rs. (-1228.50) Lacs and Rs.4395.63/- and total comprehensive income for the half year ended 30th September, 2024 and for the period from 01.04.2024 to 30.09.2024, respectively, as considered in the consolidated unaudited financial results, in respect of associates and joint ventures, whose interim financial statements / financial information/ financial results have not been reviewed by us. These interim financial statements / financial information / financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, associates and joint ventures, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.


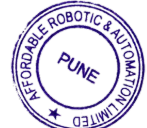
Our conclusion on the Statement is not modified in respect of the above matters.

For M/s. Vijay Moondra & Co.
Chartered Accountants
FRN: 112308W

CA V K Moondra
Partner
M. No.: 070431

UDIN: **24070431BKAHUA9939**


Date: 09.11.2024
Place: Ahmedabad

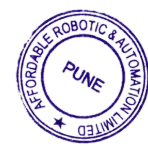
| AFFORDABLE ROBOTIC AND AUTOMATION LTD. | | | | | |
|--|--|--|------------------------------------|----------------------------------|----------------------------------|
| Regn. No. L29299PN2010PLC135298 | | | | | |
| Gat No.1209, Village Wadki, Taluka Haveli, Dist. Pune, Pune 412308 | | | | | |
| Consolidated Statement of Assets and Liabilities Sheet as on | | | | | |
| (INR in Lacs) | | | | | |
| Sr. No. | Particulars | As on 30.09.2024 (Unaudited) | As on 30.09.2023 (Unaudited) | As on 31.03.2024 (Audited) | As on 31.03.2023 (Audited) |
| I) EQUITY & LIABILITIES | | | | | |
| 1) Shareholder's Funds | | | | | |
| | a) Share Capital | 1,124.63 | 1,017.96 | 1,124.63 | 1,017.96 |
| | b) Reserves & Surplus | 8,907.48 | 4,248.66 | 10,135.98 | 4,928.08 |
| | c) Money received against share warrants | | | | |
| 2) Share Application Money Pending Allotment | | | | | |
| 3) Non Current Liabilities | | | | | |
| | a) Long term borrowings | 1,830.18 | 1,584.20 | 1,563.18 | 1,611.38 |
| | b) Deferred Tax Liabilities (Net) | 0.03 | - | 0.04 | 0.02 |
| | c) Other Long term liabilities | 524.48 | 559.63 | 542.17 | 562.35 |
| | d) Long term provisions | | - | - | - |
| 4) Current Liabilities | | | | | |
| | a) Short term borrowings | 2,828.76 | 2,693.83 | 3,059.21 | 2,216.25 |
| | b) Trade payables | | - | - | - |
| | (a) Total Outstanding dues of micro enterprises and small enterprises | 531.29 | 325.17 | 434.83 | 918.00 |
| | (b) Total Outstanding dues of other than micro enterprises and small enterprises | 3,008.20 | 3,851.70 | 4,717.33 | 4,012.59 |
| | c) Other current liabilities | 2,582.22 | 1,207.00 | 1,601.75 | 909.18 |
| | d) Short term provisions | 434.01 | 332.09 | 613.66 | 425.40 |
| | TOTAL | 21,771.27 | 15,820.26 | 23,792.76 | 16,601.21 |
| II) ASSETS | | | | | |
| 1) Non Current assets | | | | | |
| | a) Property, Plant and Equipment and Intangible Assets | | | | |
| | i) Property, Plant and Equipment | 1,251.43 | 1,200.12 | 1,141.01 | 1,227.31 |
| | ii) Intangible assets | 11.69 | 13.43 | 9.98 | 14.57 |
| | iii) Capital work-in-progress PPE | 2,207.85 | 2,143.42 | 2,176.68 | 2,071.94 |
| | iv) Intangible assets under development | 33.52 | 9.83 | 4.43 | 9.83 |
| | b) Non current Investments | 202.54 | 210.04 | 202.54 | 210.04 |
| | c) Deferred Tax Assets (Net) | 2.81 | 4.38 | 2.81 | 3.50 |
| | d) Long term loans and advances | 10.00 | 10.00 | 10.00 | 10.00 |
| | e) Other non current assets | 55.79 | 70.79 | 60.79 | 70.79 |
| 2) Current assets | | | | | |
| | a) Current Investments | - | - | - | - |
| | b) Inventories | 5,542.92 | 4,988.39 | 5,418.39 | 4,666.93 |
| | c) Trade receivables | 7,644.32 | 5,149.79 | 9,442.28 | 6,622.73 |
| | d) Cash & cash equivalents | 2,617.17 | 351.87 | 3,977.98 | 723.35 |
| | e) Short term Loans & Advances | 760.91 | 131.66 | 469.65 | 216.17 |
| | f) Other current assets | 1,430.33 | 1,536.55 | 876.24 | 754.04 |
| | TOTAL | 21,771.27 | 15,820.26 | 23,792.77 | 16,601.21 |
| For and on behalf of the Board of Directors of Affordable Robotic And Automation Ltd. | | | | | |
| Place: Pune Date: 08.11.2024 | |  Milind M. Padole Managing Director DIN : 02140324 | | | |
|  | | | | | |

| AFFORDABLE ROBOTIC AND AUTOMATION LTD. | | | | | |
|---|--|---|---|---|---|
| Regn. No. L29299PN2010PLC135298 | | | | | |
| Gat No.1209, Village Wadki, Taluka Haveli, Dist. Pune, Pune 412308 | | | | | |
| Consolidated Statement of Audited Financial Results for the Period Ended | | | | | |
| (INR in Lacs) | | | | | |
| Sr. No. | Particulars | Half Year Ended | | Financial Year Ended | |
| | | As on 30.09.2024 (Unaudited) | As on 30.09.2023 (Unaudited) | As on 31.03.2024 (Audited) | As on 31.03.2023 (Audited) |
| I | Revenue from operations | | | | |
| | Gross Sales | 5,133.91 | 5,119.81 | 19,016.93 | 13,402.66 |
| | Less: Duties, Taxes and Other | 761.62 | 838.88 | 2,707.00 | 2,023.98 |
| | Net Sales | 4,372.29 | 4,280.93 | 16,309.93 | 11,378.68 |
| II | Other Income | 23.34 | 7.67 | 30.48 | 21.70 |
| III | Total Revenue (I+II) | 4,395.63 | 4,288.60 | 16,340.41 | 11,400.39 |
| IV | Expenses : | | | | |
| | Cost of materials consumed | 2,958.40 | 2,991.49 | 10,363.99 | 7,485.80 |
| | Employee benefits expense | 1,350.48 | 974.26 | 2,309.58 | 1,652.96 |
| | Finance costs | 208.31 | 157.99 | 374.70 | 272.68 |
| | Depreciation & amortization expense | 65.64 | 61.25 | 293.52 | 141.30 |
| | Other Expense | 1,041.29 | 783.90 | 2,133.33 | 1,476.58 |
| | Total Expenses | 5,624.13 | 4,968.90 | 15,475.12 | 11,029.33 |
| V | Profit before exceptional and extraordinary items and tax (III-IV) | (1,228.50) | (680.30) | 865.29 | 371.06 |
| VI | Exceptional items | - | - | - | - |
| VII | Profit before extraordinary items & tax (V-VI) | (1,228.50) | (680.30) | 865.29 | 371.06 |
| VIII | Extraordinary items | - | - | - | - |
| IX | Profit before tax (VII-VIII) | (1,228.50) | (680.30) | 865.29 | 371.06 |
| X | Tax Expenses: | | | | |
| | 1) Current Tax | - | - | 221.84 | 153.05 |
| | 2) Deferred Tax Charges (Revenue) | - | - | 0.71 | 1.88 |
| XI | Profit / (Loss) for the period from continuing operations (IX-X) (*) | (1,228.50) | (680.30) | 642.75 | 216.13 |
| XII | Profit / (Loss) from discontinuing operations | - | - | - | - |
| XIII | Tax expense of discontinuing operations | - | - | - | - |
| XIV | Profit / (Loss) from discontinuing operations (after tax) (XII-XIII) | - | - | - | - |
| XV | Profit and loss for the period (XI+XIV) | (1,228.50) | (680.30) | 642.75 | 216.13 |
| XVI | Earnings per equity share: | | | | |
| | 1)Basic (Rs.) | (10.92) | (6.68) | 6.29 | 2.12 |
| | 2)Diluted (Rs.) | (10.92) | (6.68) | 6.29 | 2.12 |

Notes referred to above form an integral part of the Profit & Loss Statement.

**For and on behalf of the Board of Directors of
Affordable Robotic And Automation Ltd.**


Milind M. Padole
Managing Director
DIN : 02140324



Place: Pune
Date: 08.11.2024

AFFORDABLE ROBOTIC AND AUTOMATION LTD.
Regn. No. L29299PN2010PLC135298
Gat No.1209, Village Wadki, Taluka Haveli, Dist. Pune, Pune 412308

Consolidated Cash Flow Statement for the year ending on

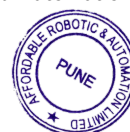
INR in Lacs

| Particulars | 30.09.2024 | 30.09.2023 | 31.03.2024 | 31.03.2023 |
|--|-------------------|-----------------|-----------------|-----------------|
| | Unaudited | Unaudited | Audited | Audited |
| A CASH FLOW FROM OPERATING ACTIVITIES | | | | |
| Net Profit Before Tax | (1,228.50) | (680.30) | 865.29 | 371.06 |
| Adjustments for: | | | | |
| Depreciation | 65.64 | 61.25 | 129.41 | 136.33 |
| Short Provision of IT | - | - | - | 4.97 |
| (Profit)/loss on sale of Assets | - | - | - | - |
| Interest & Finance Charges | 208.31 | 157.99 | 374.70 | - |
| Interest on FD | (22.52) | (3.83) | (7.84) | 272.68 |
| Previous year Income | - | - | - | (7.11) |
| Dividend Income | - | - | - | - |
| | 251.44 | 215.41 | 496.27 | 406.87 |
| Operating Profit before Working Capital Changes | (977.06) | (464.88) | 1,361.56 | 777.93 |
| Adjustments for: | | | | |
| Decrease/(Increase) in Current Assets | | | | |
| Current Investments | - | - | - | - |
| Inventories | (124.53) | (321.46) | (751.46) | (1,188.41) |
| Trade receivables | 1,797.96 | 1,472.94 | (2,819.54) | (2,544.00) |
| Short term Loans & Advances | (291.26) | 84.51 | (253.47) | (38.96) |
| Other current assets (Excluding Misc Exp) | (554.08) | (782.51) | (117.65) | (121.33) |
| Increase/(Decrease) in Current Liabilities | | | | |
| Short Term Borrowings | (230.44) | 477.58 | 842.96 | 680.80 |
| Trade payables | (1,612.67) | (753.72) | 221.57 | 2,372.60 |
| Other current liabilities | 980.47 | 302.23 | 692.57 | 48.08 |
| Short term provisions | (179.65) | (93.30) | 188.27 | 164.74 |
| | (214.21) | 386.27 | (1,996.77) | (626.48) |
| Cash generated from operations | (1,191.26) | (78.61) | (635.21) | 151.45 |
| Income Tax paid | - | - | 221.84 | 153.05 |
| Net Cash flow from Operating activities | (1,191.26) | (78.61) | (857.05) | (1.60) |
| B CASH FLOW FROM INVESTING ACTIVITIES | | | | |
| Purchase of Fixed Assets | (177.84) | (37.34) | (43.06) | (82.67) |
| Sale of Fixed Assets | - | - | - | - |
| Capital work in Progress | (60.26) | (71.47) | (99.34) | (384.90) |
| Long Term Advances | - | - | - | - |
| Non Current Assets | 5.00 | - | 10.00 | (15.01) |
| Non Current Investment | - | - | 7.50 | - |
| Interest on FD | 22.52 | 3.83 | 7.84 | 7.11 |
| Net Cashflow from Investing activities | (210.59) | (104.99) | (117.06) | (475.47) |
| C CASH FLOW FROM FINANCING ACTIVITIES | | | | |
| Proceeds from Long term Borrowings | 249.36 | (29.89) | (68.38) | 628.56 |
| Cash Received from Capital Increase | - | - | 106.67 | - |
| Cash Received from Share Premium | - | - | 4,565.15 | 403.47 |
| Interest paid | (208.31) | (157.99) | (374.70) | (272.68) |
| Net Cash flow from financing activities | 41.05 | (187.88) | 4,228.74 | 759.35 |
| Net increase in cash & Cash Equivalents | (1,360.81) | (371.48) | 3,254.63 | 282.28 |
| Cash and Cash equivalents as at Opening | 3,977.98 | 723.35 | 723.35 | 441.07 |
| Cash and Cash equivalents as at Closing | 2,617.17 | 351.87 | 3,977.98 | 723.35 |

| Cash & Cash Equivalents | As on | | | |
|--|-----------------|---------------|-----------------|---------------|
| | 30.09.2024 | 30.09.2023 | 31.03.2024 | 31.03.2023 |
| Cash in Hand | 65.36 | 12.53 | 19.20 | 14.01 |
| Cash at Bank | 648.41 | 158.77 | 3,659.93 | 521.81 |
| Fixed Deposits and Accrued Interest | 1,903.40 | 180.58 | 298.85 | 187.53 |
| Cash & Cash equivalents as stated | 2,617.17 | 351.87 | 3,977.98 | 723.35 |

For and on behalf of the Board of Directors of
Affordable Robotic And Automation Ltd.


Milind M. Padole
Managing Director
DIN : 02140324



Place: Pune
Date: 08.11.2024

Explanatory notes to the statement of Unaudited Financial Results for the half Year ended 30th September, 2024

1. The above Unaudited Financial Results of Affordable Robotic & Automation Limited (the “Company”) for the half year ended 30th September, 2024 were reviewed and recommended by the Audit Committee and approved and taken on record by the Board of Directors in their respective meetings held on November 08, 2024. These results have been subjected to limited review by the Statutory Auditors.
2. Financial Results have been prepared and presented in accordance with the recognition and measurement principles laid down in the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 and have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP).
3. As the Company's business activities fall within single primary geographical business segment and in the opinion of the management there does not exist separate reportable geographical segment, the disclosure requirements of Accounting Standard 17 - “Segment Reporting”, issued by the Institute of Chartered Accountants of India are not applicable.
4. The figures have been regrouped/rearranged whenever necessary.
5. The results for the half year ended September 30, 2024 are available on the National Stock Exchange of India Limited website at www.nseindia.com, Bombay Stock Exchange of India Limited website at www.bseindia.com and on the Company's website at www.arapl.co.in.

For, Affordable Robotic & Automation Limited



Milind M. Padole
Managing Director
DIN: 02140324



Date: November 08, 2024

Place: Pune