



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: March 11, 2025

To,

National Stock Exchange of India Limited

Exchange Plaza, C-1, Block G,
BKC, Bandra (E), Mumbai - 400051

Symbol : AFFORDABLE
Subject : Clarification for Financial Result

Dear Sir,

With reference to your email dated March 10, 2025 regarding the unaudited financial result submitted to the Exchange on February 10, 2025 of Affordable Robotic & Automation Limited. Following deficiency has been observed by your good office in result, Clarifications on the same given below:

1. Financial results submitted is not as per format prescribed under Schedule III of the Companies Act, 2013
 - (a) Figures mismatch of standalone and consolidated with PDF and XBRL
 - (b) Quarter figures and year to date figures are same.
2. Segment details not submitted_(Segment details not submitted_ (not submitted for consolidated)

Reply of query:

1. In this regard would like to clarify that company has already updated its financials and uploaded on February 17, 2025 on the stock exchange and the same is attached herewith.
2. Segment details are mentioned in the notes attached herewith.

You are requested to kindly consider the above explanation and take the same on your record.

Thanking You.

Yours Faithfully,

For **Affordable Robotic & Automation Limited**

Ruchika
Jitendrakumar
Shinde

Digitally signed by
Ruchika
Jitendrakumar Shinde

Ruchika Shinde
Company Secretary



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V. K. MOONDRA - 09825 303 998
VINIT MOONDRA - 09979 964 148
NEHA SHAH - 09624 439 956

M/s. Vijay Moondra & Co.
CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report to
The Board of Directors
Affordable Robotic and Automation Limited

1. We have reviewed the accompanying statement of unaudited financial results of Affordable Robotic & Automation Limited ("the company") for the Quarter ended 31st December 2024 ("the statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligation and disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015") as amended.
2. This statement is the responsibility of the Company's management and has been approved by the Board of Directors at their meeting held on February 10, 2025, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the circular. Our responsibility is to issue a report on these financial statements based on our review.
3. We have 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

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VINIT

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CA Vinit Moondra
Partner
M. No.: 119398

UDIN: **25119398BMHUYK7482**

Date: 10.02.2025
Place: Ahmedabad

Statement of Unaudited Standalone Financial Results for the Quarter Ended 31st December 2024

(INR in Lakhs Except Per Share Data)

Sr. No.	Particulars	Quarter Ended		H1-FY25 (Unaudited)	Nine Month Ended		Year Ended (Audited)
		31-Dec-24 (Unaudited)	31-Dec-23 (Unaudited)		30-Sep-24 (Unaudited)	31-Dec-24 (Unaudited)	
1	Revenue from Operations						
a)	Gross Sales	4093.38	1621.20	4891.16	8984.54	6725.31	17714.46
b)	Less: Duties, Taxes and Other	618.86	189.87	751.84	1370.70	1028.75	2707.00
	Net Revenue from Operations	3474.52	1431.33	4139.32	7613.84	5696.56	15007.46
2	Other Income (See Note no.5)	0.90	2.13	6.72	7.62	6.30	10.65
3	Total Income (1 + 2)	3475.42	1433.46	4146.04	7621.46	5702.86	15018.11
4	Expenses						
a)	Cost of materials consumed	1701.51	771.47	2764.52	4466.03	3413.54	9085.29
b)	Purchases of stock-in-trade	-	-	-	0.00	-	-
c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	549.99	474.47	124.53	674.52	821.46	751.46
d)	Employee benefits expense	466.27	710.07	1089.54	1555.81	1680.42	2277.52
e)	Finance costs	99.52	71.49	208.09	307.62	229.31	326.87
f)	Depreciation and amortisation expense	36.89	62.91	57.48	94.37	124.16	127.90
g)	Other expenses	174.45	417.10	693.08	867.53	1006.63	1619.35
	Total expenses	3028.64	2507.51	4937.24	7965.88	7275.52	14188.38
5	Profit / (Loss) before exceptional items and tax (3-4)	446.78	(1,074.05)	(791.20)	(344.42)	(1,572.66)	829.72
6	Exceptional items	-	-	-	-	-	-
7	Profit/(Loss) before tax (5 - 6)	446.78	(1,074.05)	(791.20)	(344.42)	(1,572.66)	829.72
8	Tax expense:						
a)	Current Tax	-	-	-	-	-	221.84
b)	Deferred Tax	-	1.39	-	0.00	1.39	0.69
c)	Income Tax for earlier Years	-	-	-	-	-	-
9	Profit/(Loss) for the period from continuing operations (7-8)	446.78	(1,075.44)	(791.20)	(344.42)	(1,574.05)	607.19
10	Profit/(Loss) from discontinuing operations	-	-	-	-	-	-
11	Tax expense of discontinuing operations	-	-	-	-	-	-
12	Profit/(loss) from Discontinuing operations (after tax) (10-11)	-	-	-	-	-	-
13	Profit/(Loss) for the period (9+12)	446.78	(1,075.44)	(791.20)	(344.42)	(1,574.05)	607.19
14	Other comprehensive income/(Expense) net of tax						
	Items that will not be reclassified to profit or loss						
a)	Income tax relating to item that will not be reclassified to profit or loss						
15	Total comprehensive income/(Expense) for the period (13 + 14)	446.78	(1,075.44)	(791.20)	(344.42)	(1,574.05)	607.19
16	Paid up Equity Share Capital (Face Value of Rs.10/-)	1124.63	1017.96	1124.63	1124.63	1017.96	1124.63
17	Other Equity	-	-	-	-	-	9428.88
18	Earning Per Share on net Profit/(Loss) (of Rs.10/- each)						
	Basic EPS and Diluted EPS	3.97	(10.56)	(7.04)	(3.06)	(15.46)	5.94



Notes:

The above Unaudited Financial Results of Affordable Robotic & Automation Limited (the "Company") for the 3rd Quarter ended 31st December, 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 February 10, 2025. These results have been subjected to limited review by the Statutory Auditors.

These Financial results have been prepared in accordance with the recognition and measurement principles under Ind AS as prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued there under and other accounting principles generally accepted in India.

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.

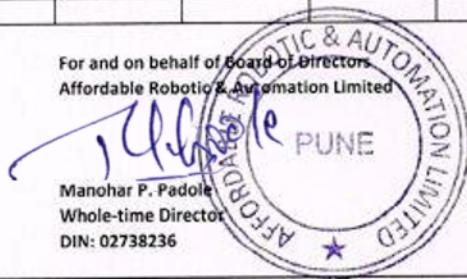
5 Other Income Included Following

Particulars	Quarter Ended		H1-FY25	Nine Month Ended		Year Ended
	31-Dec-24 (Unaudited)	31-Dec-23 (Unaudited)	30-Sep-24 (Unaudited)	31-Dec-24 (Unaudited)	31-Dec-23 (Unaudited)	31-Mar-24 (Audited)
a) Interest on Fixed Deposit	0.90	2.13	6.72	7.62	6.30	7.84
b) Misc Income	0.00	0.00	0.00	0.00	0.00	2.81

Place : Pune
Dated: February 17, 2025.

For and on behalf of Board of Directors
Affordable Robotic & Automation Limited

Manohar P. Padole
Whole-time Director
DIN: 02738236





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VINIT MOONDRA - 09979 964 148
NEHA SHAH - 09624 439 956

M/s. Vijay Moondra & Co.
CHARTERED ACCOUNTANTS

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

Review Report to
The Board of Directors
Affordable Robotic and Automation Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Affordable Robotic and Automation Limited ("the Parent") and its subsidiary (the Parent and its subsidiaries together referred to as "the Group"), and for the quarter ended December 31, 2024 ("the statement"). The Statement has been prepared by the Parent pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015") as amended.
2. This statement is the responsibility of the Company's management and has been approved by the Board of Directors at their meeting held on February 10, 2025, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India, read with the circular. Our responsibility is to issue a report on these consolidated financial statements 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.
4. The Statement Includes results of the following entities:
 - a) ARAPL RaaS Private Limited - (Subsidiary of Affordable Robotic and Automation Limited).
 - b) ARAPL RaaS International LLC - (Stepdown Subsidiary of Affordable Robotic and Automation Limited)

c) Masterji. AI private Limited- (Subsidiary of Affordable Robotic and Automation Limited).

[The Company has formed ARAPL North America LLC, but no investment is made till date. And there are no transactions in the home country as per Management Representation].

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of our review report in case of ARAPL RaaS Private Limited, ARAPL RaaS International LLC, Masterji. AI Private Limited, 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, read with the circular, 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

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CA Vinit Moondra
Partner
M. No.: 119398

UDIN: **25119398BMHUYL2097**

Date: 10.02.2025
Place: Ahmedabad

Statement of Unaudited Consolidated Financial Results for the Quarter Ended 31st December 2024

(INR in Lakhs Except Per Share Data)

Sr. No.	Particulars	Quarter Ended		H1-FY25	Nine Month Ended		Year Ended
		31-Dec-24 (Unaudited)	31-Dec-23 (Unaudited)	30-Sep-24 (Unaudited)	31-Dec-24 (Unaudited)	31-Dec-23 (Unaudited)	31-Mar-24 (Audited)
1	Revenue from Operations						
	a) Gross Sales	4050.99	1605.50	5133.91	9184.91	6725.31	19016.93
	b) Less: Duties, Taxes and Other	609.08	189.87	761.62	1370.70	1028.75	2707.00
	Net Revenue from Operations	3441.91	1415.63	4372.29	7814.21	5696.56	16309.93
2	Other Income (See Note no.5)	32.41	-1.37	23.34	55.75	6.30	30.48
3	Total Income (1 + 2)	3474.33	1414.26	4395.63	7869.96	5702.86	16340.41
4	Expenses						
	a) Cost of materials consumed	1644.77	769.04	2833.87	4478.65	3413.54	9612.53
	b) Purchases of stock-in-trade	-	-	-	0.00	-	-
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	696.93	474.47	124.53	821.46	821.46	751.46
	d) Employee benefits expense	747.37	711.28	1350.48	2097.85	1685.54	2309.58
	e) Finance costs	99.55	73.63	208.31	307.86	231.62	374.70
	f) Depreciation and amortisation expense	31.64	64.00	65.64	97.28	125.25	293.52
	g) Other expenses	420.11	479.63	1041.29	1461.40	1263.53	2133.33
	Total expenses	3640.37	2572.05	5624.13	9264.50	7540.94	15475.12
5	Profit / (Loss) before exceptional items and tax (3-4)	(166.05)	(1,157.79)	(1,228.50)	(1,394.54)	(1,838.08)	865.29
6	Exceptional items	-	-	-	-	-	-
7	Profit/(Loss) before tax (5 - 6)	(166.05)	(1,157.79)	(1,228.50)	(1,394.54)	(1,838.08)	865.29
8	Tax expense:						
	a) Current Tax	-	-	-	-	-	221.84
	b) Deferred Tax	-	1.39	-	-	1.39	0.71
	c) Income Tax for earlier Years	-	-	-	-	-	-
9	Profit/(Loss) for the period from continuing operations (7-8)	(166.05)	(1,159.18)	(1,228.50)	(1,394.54)	(1,839.47)	642.75
10	Profit/(Loss) from discontinuing operations	-	-	-	-	-	-
11	Tax expense of discontinuing operations	-	-	-	-	-	-
12	Profit/(loss) from Discontinuing operations (after tax) (10-11)	-	-	-	-	-	-
13	Profit/(Loss) for the period (9+12)	(166.05)	(1,159.18)	(1,228.50)	(1,394.54)	(1,839.47)	642.75
14	Other comprehensive income/(Expense) net of tax						
	Items that will not be reclassified to profit or loss						
	a) Income tax relating to item that will not be reclassified to profit or loss	-	-	-	-	-	-
15	Total comprehensive income/(Expense) for the period (13 + 14)	(166.05)	(1,159.18)	(1,228.50)	(1,394.54)	(1,839.47)	642.75
16	Paid up Equity Share Capital (Face Value of Rs.10/-)	1124.63	1017.96	1124.63	1124.63	1017.96	1124.63
17	Other Equity						10135.98
18	Earning Per Share on net Profit/(Loss) (of Rs.10/- each)						
	Basic EPS and Diluted EPS	(1.48)	(11.39)	(10.92)	(12.40)	(18.07)	6.29



Notes:

The above Unaudited Financial Results of Affordable Robotic & Automation Limited (the "Company") for the 3rd Quarter ended 31st December, 2024 were reviewed and recommended by 1 the Audit Committee and approved and taken on record by the Board of Directors in their respective meetings held on February 10, 2025. These results have been subjected to limited review by the Statutory Auditors.

These Financial results have been prepared in accordance with the recognition and measurement principles under Ind AS as prescribed under section 133 of the Companied Act, 2013 read 2 with the relevant rules issued there under and other accounting principles generally accepted in India.

3 The Consolidated Financial Results Includes results of Following Company,

Name of the Company	Consolidated as	Holding by Affordable Robotic and Automation Limited
ARAPL RaaS Private Limited	Subsidiary of Affordable Robotic and Automation Limited	83.54%
Masterji.AI Private Limited	Subsidiary of Affordable Robotic and Automation Limited	67.00%
ARAPL North America LLC	Subsidiary of Affordable Robotic and Automation Limited	100%
ARAPL RaaS International LLC	Subsidiary of ARAPL RaaS Private Limited	100% by ARAPL RaaS Pvt Limited

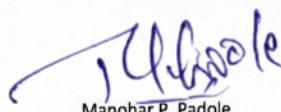
4 The figures have been regrouped/rearranged whenever necessary.

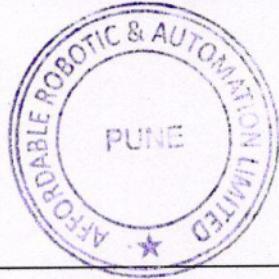
5 Other Income Included Following

Particulars	Quarter Ended		H1-FY25	Nine Month Ended		Year Ended
	31-Dec-24 (Unaudited)	31-Dec-23 (Unaudited)	30-Sep-24 (Unaudited)	31-Dec-24 (Unaudited)	31-Dec-23 (Unaudited)	31-Mar-24 (Audited)
a) Interest on Fixed Deposit	31.13	2.13	23.34	54.47	6.30	7.84
b) Misc Income	0.46	-3.50	0.00	0.46	0.00	22.64
c) Customs Duty Draw Back	0.82	0.00	0.00	0.82	0.00	0.00

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 6 reportable geographical segment, the disclosure requirements of Accounting Standard 17 - "Segment Reporting", issued by the Institute of Chartered Accountants of India are not applicable.

For and on behalf of board of directors
Affordable Robotic & Automation Limited


Manohar P. Padole
Whole-time Director
DIN: 02738236



Place : Pune
Dated: February 17, 2025.

- B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. - **Not Applicable**
- C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES - **Not Applicable / No default**
- D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) - **Not Applicable**
- 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) - **Not Applicable**