

| Scrip code   |   |
|--|---|
| Scrip code   | 541402                                  |
| NSE Symbol   | AFFORDABLE                              |
| MSEI Symbol  | NA                                      |
| ISIN   | INE692Z01013                            |
| Name of company  | Affordable Robotic & Automation Limited |
| Result Type  | Main Format                             |
| Type of company  | Non SME                                 |
| Class of security  | Equity                                  |
| Date of start of financial year  | 01-04-2024                              |
| Date of end of financial year  | 31-03-2025                              |
| Date of board meeting when results were approved   | 08-11-2024                              |
| Date on which prior intimation of the meeting for considering financial results was informed to the exchange | 01-11-2024                              |
| Description of presentation currency   | INR                                     |
| Level of rounding used in financial results  | Lakhs                                   |
| Reporting Quarter  | Half yearly                             |
| Nature of report standalone or consolidated  | Consolidated                            |
| Whether results are audited or unaudited   | Unaudited                               |
| Segment Reporting  | Single segment                          |
| Description of single segment  | Automation & Car Parking                |
| Start date and time of board meeting   | 08-11-2024 16:30                        |
| End date and time of board meeting   | 08-11-2024 21:00                        |
| Whether cash flow statement is applicable on company   | Yes                                     |
| Type of cash flow statement  | Cash Flow Indirect                      |
| Declaration of unmodified opinion or statement on impact of audit qualification                              | Not applicable                          |

| <b>Financial Results 1;½ Other than Bank</b> |   |                                       |  |
|--|---|---------------------------------------|--|
| <b>Particulars</b>                           |   | 3 months/ 6 months ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) |
| A  | Date of start of reporting period   | 01-07-2024                            | 01-04-2024   |
| B  | Date of end of reporting period   | 30-09-2024                            | 30-09-2024   |
| C  | Whether results are audited or unaudited  | Unaudited                             | Unaudited  |
| D  | Nature of report standalone or consolidated   | Consolidated                          | Consolidated   |
| <b>Part I</b>                                | <b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b> |                                       |  |
| <b>1</b>                                     | <b>Revenue From Operations</b>  |                                       |  |
|  | Revenue from operations   | 4372.294                              | 4372.294   |
|  | Other income  | 23.336                                | 23.336   |
|  | <b>Total Revenue</b>  | <b>4395.63</b>                        | <b>4395.63</b>   |
| <b>2</b>                                     | <b>Expenses</b>   |                                       |  |
| (a)  | Cost of materials consumed  | 2958.403                              | 2958.403   |
| (b)  | Purchases of stock-in-trade   | 0                                     | 0  |
| (c)  | Changes in inventories of finished goods, work-in-progress and stock-in-trade   | 0                                     | 0  |
| (d)  | Employee benefit expense  | 1350.48                               | 1350.48  |
| (e)  | Finance costs   | 208.314                               | 208.314  |
| (f)  | Depreciation and amortisation expense   | 65.644                                | 65.644   |
| <b>(g)</b>                                   | <b>Other Expenses</b>   |                                       |  |
| 1  | Other Expenses  | 1041.288                              | 1041.288   |
|  | <b>Total other expenses</b>   | <b>1041.288</b>                       | <b>1041.288</b>  |
|  | <b>Total expenses</b>   | <b>5624.129</b>                       | <b>5624.129</b>  |

| Financial Results $\frac{1}{2}$ Other than Bank |   |                                       |  |
|---|---|---------------------------------------|--|
| Particulars                                     |   | 3 months/ 6 months ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) |
| A   | Date of start of reporting period   | 01-07-2024                            | 01-04-2024   |
| B   | Date of end of reporting period   | 30-09-2024                            | 30-09-2024   |
| C   | Whether results are audited or unaudited  | Unaudited                             | Unaudited  |
| D   | Nature of report standalone or consolidated   | Consolidated                          | Consolidated   |
| <b>Part I</b>                                   | <b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b> |                                       |  |
| 3   | <b>Profit before exceptional and extraordinary items and tax</b>  | -1228.499                             | -1228.499  |
| 4   | Exceptional items   | 0                                     | 0  |
| 5   | <b>Profit before extraordinary items and tax</b>  | -1228.499                             | -1228.499  |
| 6   | Extraordinary items   | 0                                     | 0  |
| 7   | <b>Profit before tax</b>  | -1228.499                             | -1228.499  |
|   | Current tax   | 0                                     | 0  |
|   | Deferred tax  | 0                                     | 0  |
|   | <b>Total tax expenses</b>   | 0                                     | 0  |
| 9   | <b>Net Profit Loss for the period from continuing operations</b>  | -1228.499                             | -1228.499  |
| 10  | Profit (loss) from discontinuing operations before tax  | 0                                     | 0  |
| 11  | Tax expense of discontinuing operations   | 0                                     | 0  |
| 12  | <b>Net profit (loss) from discontinuing operation after tax</b>   | 0                                     | 0  |
| 13  | <b>Profit (loss) for period before minority interest</b>  | -1228.499                             | -1228.499  |
| 14  | Share of profit (loss) of associates  | 0                                     | 0  |
| 15  | Profit (loss) of minority interest  | 0                                     | 0  |
| 16  | <b>Net profit (Loss) for the period</b>   | -1228.499                             | -1228.499  |

| <b>Financial Results <math>\frac{1}{2}</math> Other than Bank</b> |   |                                       |  |
|---|---|---------------------------------------|--|
| <b>Particulars</b>  |   | 3 months/ 6 months ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) |
| A   | Date of start of reporting period   | 01-07-2024                            | 01-04-2024   |
| B   | Date of end of reporting period   | 30-09-2024                            | 30-09-2024   |
| C   | Whether results are audited or unaudited  | Unaudited                             | Unaudited  |
| D   | Nature of report standalone or consolidated   | Consolidated                          | Consolidated   |
| <b>Part I</b>   | <b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b> |                                       |  |
| <b>17</b>   | <b>Details of equity share capital</b>  |                                       |  |
|   | Paid-up equity share capital  | 1124.627                              | 1124.627   |
|   | Face value of equity share capital  | 10                                    | 10   |
| <b>17</b>   | <b>Details of debt securities</b>   |                                       |  |
|   | Basic earnings (loss) per share from continuing and discontinued operations   | -10.924                               | -10.924  |
| <b>20</b>   | <b>Debt equity ratio</b>  |                                       |  |
| 21  | Debt service coverage ratio   | -2.81                                 | -2.81  |
| 22  | Interest service coverage ratio   | -2.81                                 | -2.81  |

| <b>Statement of Asset and Liabilities</b> |  |                              |
|---|--|------------------------------|
|   | Particulars  | Half year ended (dd-mm-yyyy) |
|   | Date of start of reporting period  | 01-04-2024                   |
|   | Date of end of reporting period  | 30-09-2024                   |
|   | Whether results are audited or unaudited   | Unaudited                    |
|   | Nature of report standalone or consolidated  | Consolidated                 |
| <b>1</b>                                  | <b>Equity and liabilities</b>  |                              |
| <b>1</b>                                  | <b>Shareholders' funds</b>   |                              |
|   | Share capital  | 1124.627                     |
|   | Reserves and surplus   | 8907.475                     |
|   | Money received against share warrants  | 0                            |
|   | <b>Total shareholders' funds</b>   | <b>10032.102</b>             |
| 2   | Share application money pending allotment  | 0                            |
| 3   | Deferred government grants   | 0                            |
| 4   | Minority interest  |                              |
| <b>5</b>                                  | <b>Non-current liabilities</b>   |                              |
|   | Long-term borrowings   | 1830.181                     |
|   | Deferred tax liabilities (net)   | 0.03                         |
|   | Foreign currency monetary item translation difference liability account                    | 0                            |
|   | Other long-term liabilities  | 524.476                      |
|   | Long-term provisions   | 0                            |
|   | <b>Total non-current liabilities</b>   | <b>2354.687</b>              |
| <b>6</b>                                  | <b>Current liabilities</b>   |                              |
|   | Short-term borrowings  | 2828.765                     |
|   | <b>Trade Payables</b>  |                              |
|   | (A) Total outstanding dues of micro enterprises and small enterprises                      | 531.287                      |
|   | (B) Total outstanding dues of creditors other than micro enterprises and small enterprises | 3008.199                     |
|   | Other current liabilities  | 2582.219                     |
|   | Short-term provisions  | 434.013                      |
|   | <b>Total current liabilities</b>   | <b>9384.483</b>              |
|   | <b>Total equity and liabilities</b>  | <b>21771.272</b>             |
| <b>1</b>                                  | <b>Assets</b>  |                              |
| <b>1</b>                                  | <b>Non-current assets</b>  |                              |
| <b>(i)</b>                                | <b>Fixed assets</b>  |                              |
|   | Tangible assets  | 1251.431                     |
|   | Producing properties   | 0                            |
|   | Intangible assets  | 11.69                        |
|   | Reproducing properties   | 0                            |
|   | Tangible assets capital work-in-progress   | 2207.855                     |
|   | Intangible assets under development or work-in-progress                                    | 33.523                       |
|   | <b>Total fixed assets</b>  | <b>3504.499</b>              |

| <b>Statement of Asset and Liabilities</b>   |   |                              |
|---|---|------------------------------|
| Particulars                                 |   | Half year ended (dd-mm-yyyy) |
| Date of start of reporting period           |   | 01-04-2024                   |
| Date of end of reporting period             |   | 30-09-2024                   |
| Whether results are audited or unaudited    |   | Unaudited                    |
| Nature of report standalone or consolidated |   | Consolidated                 |
| (ii)  | Non-current investments   | 202.54                       |
| (v)   | Deferred tax assets (net)   | 2.809                        |
| (vi)  | Foreign currency monetary item translation difference asset account | 0                            |
| (vii)                                       | Long-term loans and advances  | 10                           |
| (viii)                                      | Other non-current assets  | 55.785                       |
|   | <b>Total non-current assets</b>                                     | <b>3775.633</b>              |
|   | <b>Current assets</b>   |                              |
|   | Current investments   | 0                            |
|   | Inventories   | 5542.917                     |
|   | Trade receivables   | 7644.318                     |
|   | Cash and cash equivalents   | 65.364                       |
|   | Bank balance other than cash and cash equivalents                   | 2551.806                     |
|   | Short-term loans and advances                                       | 760.908                      |
|   | Other current assets  | 1430.326                     |
|   | <b>Total current assets</b>   | <b>17995.639</b>             |
|   | <b>Total assets</b>   | <b>21771.272</b>             |
|   | <b>Disclosure of notes on assets and liabilities</b>                |                              |

| <b>Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results</b> |                                       |  |
|---|---------------------------------------|--|
| <b>Particulars</b>  | 3 months/ 6 months ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) |
| Date of start of reporting period   | 01-07-2024                            | 01-04-2024   |
| Date of end of reporting period   | 30-09-2024                            | 30-09-2024   |
| Whether accounts are audited or unaudited   | Unaudited                             | Unaudited  |
| Nature of report standalone or consolidated   | Consolidated                          | Consolidated   |
| <b>1 Segment Revenue</b>  |                                       |  |
| <b>(net sale/income from each segment should be disclosed)</b>  |                                       |  |
| Total segment revenue   |                                       |  |
| Less: Inter segment revenue   |                                       |  |
| Revenue from operations   |                                       |  |
| <b>2 Segment Result</b>   |                                       |  |
| <b>Profit (+) / Loss (-) before tax and interest from each segment</b>  |                                       |  |
| Total Profit before tax   |                                       |  |
| i. Finance cost   |                                       |  |
| ii. Other unallocable expenditure net off unallocable income  |                                       |  |
| Profit before tax   |                                       |  |
| <b>3 (Segment Asset - Segment Liabilities)</b>  |                                       |  |
| <b>Segment Asset</b>  |                                       |  |
| Total Segment Assets  |                                       |  |
| Un-allocable Assets   |                                       |  |
| Net Segment Assets  |                                       |  |
| <b>4 Segment Liabilities</b>  |                                       |  |
| <b>Segment Liabilities</b>  |                                       |  |
| Total Segment Liabilities   |                                       |  |
| Un-allocable Liabilities  |                                       |  |
| Net Segment Liabilities   |                                       |  |
| <b>Disclosure of notes on segments</b>  |                                       |  |

| <b>Cash flow statement - indirect</b>  |   |                             |
|--|---|-----------------------------|
|  | Particulars                                 | 6 months ended (dd-mm-yyyy) |
| A  | Date of start of reporting period           | 01-04-2024                  |
| B  | Date of end of reporting period             | 30-09-2024                  |
| C  | Whether results are audited or unaudited    | Unaudited                   |
| D  | Nature of report standalone or consolidated | Consolidated                |
| <b>1 Statement of cash flows</b>   |   |                             |
| <b>Cash flows from used in operating activities</b>  |   |                             |
| Profit before extraordinary items and tax  |   | -1228.499                   |
| <b>2 Adjustments for reconcile profit (loss)</b>   |   |                             |
| <b>Adjustments to profit (loss)</b>  |   |                             |
| Adjustments for finance costs  |   | 0                           |
| Adjustments for depreciation and amortisation expense  |   | 65.644                      |
| Adjustments for impairment loss reversal of impairment loss recognised in profit or loss                   |   | 0                           |
| Adjustments for unrealised foreign exchange losses gains   |   | 0                           |
| Adjustments for dividend income  |   | 0                           |
| Adjustments for share-based payments   |   | 0                           |
| Other adjustments for which cash effects are investing or financing cash flow                              |   | 0                           |
| Other adjustments to reconcile profit (loss)   |   | 0                           |
| Other adjustments for non-cash items   |   | 0                           |
| Share of profit and loss from partnership firm or association of persons or limited liability partnerships |   | 0                           |
| <b>Total adjustments to profit (loss)</b>  |   | <b>65.644</b>               |
| <b>3 Adjustments for working capital</b>   |   |                             |
| Adjustments for decrease (increase) in inventories   |   | -124.529                    |
| Adjustments for decrease (increase) in trade receivables   |   | 1797.959                    |
| Adjustments for decrease (increase) in other current assets  |   | -835.35                     |
| Adjustments for increase (decrease) in trade payables  |   | -1612.673                   |
| Adjustments for increase (decrease) in other current liabilities   |   | 750.03                      |
| Adjustments for provisions   |   | -179.649                    |
| <b>Total adjustments for working capital</b>   |   | <b>-204.212</b>             |
| <b>Total adjustments for reconcile profit (loss)</b>   |   | <b>-138.568</b>             |
| <b>Net cash flows from (used in) operations</b>  |   | <b>-1367.067</b>            |
| Dividends received   |   | 0                           |
| Interest paid  |   | -208.314                    |
| Interest received  |   | -22.516                     |
| Income taxes paid (refund)   |   | 0                           |
| Other inflows (outflows) of cash   |   | 0                           |
| <b>Net cash flows from (used in) operating activities before extraordinary items</b>                       |   | <b>-1181.269</b>            |
| Proceeds from extraordinary items  |   | 0                           |
| Payment for extraordinary items  |   | 0                           |
| <b>Net cash flows from (used in) operating activities</b>  |   | <b>-1181.269</b>            |
| <b>4 Cash flows from used in investing activities</b>  |   |                             |
| Cash flows from losing control of subsidiaries or other businesses   |   | 0                           |
| Cash flows used in obtaining control of subsidiaries or other businesses                                   |   | 0                           |
| Other cash receipts from sales of equity or debt instruments of other entities                             |   | 0                           |

|   |                 |
|---|-----------------|
| Other cash payments to acquire equity or debt instruments of other entities   | 0               |
| Other cash receipts from sales of interests in joint ventures   | 0               |
| Other cash payments to acquire interests in joint ventures  | 0               |
| Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships | 0               |
| Cash payment for investment in partnership firm or association of persons or limited liability partnerships         | 0               |
| Proceeds from sales of tangible assets  | 0               |
| Purchase of tangible assets   | 177.84          |
| Proceeds from sales of intangible assets  | 0               |
| Purchase of intangible assets   | 60.263          |
| Cash advances and loans made to other parties   | 0               |
| Cash receipts from repayment of advances and loans made to other parties  | 0               |
| Cash payments for future contracts, forward contracts, option contracts and swap contracts                          | 0               |
| Cash receipts from future contracts, forward contracts, option contracts and swap contracts                         | 0               |
| Dividends received  | 0               |
| Interest received   | 22.516          |
| Income taxes paid (refund)  | 0               |
| Other inflows (outflows) of cash  | 5               |
| Proceeds from government grants   | 0               |
| <b>Net cash flows from (used in) investing activities before extraordinary items</b>                                | <b>-210.587</b> |
| Proceeds from extraordinary items   | 0               |
| Payment for extraordinary items   | 0               |
| <b>Net cash flows from (used in) investing activities</b>   | <b>-210.587</b> |
| <b>5 Cash flows from used in financing activities</b>   |                 |
| Proceeds from issuing shares  | 0               |
| Proceeds from issuing other equity instruments  | 0               |
| Proceeds from issuing debentures notes bonds etc  | 0               |
| Proceeds from borrowings  | 249.36          |
| Repayments of borrowings  | 0               |
| Dividends paid  | 0               |
| Interest paid   | 208.314         |
| Income taxes paid (refund)  | 0               |
| Other inflows (outflows) of cash  | 0               |
| <b>Net cash flows from (used in) financing activities before extraordinary items</b>                                | <b>41.046</b>   |
| Proceeds from extraordinary items   | 0               |
| Payment for extraordinary items   | 0               |
| <b>Net cash flows from (used in) financing activities</b>   | <b>41.046</b>   |
| <b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>                  | <b>-1350.81</b> |
| <b>6 Effect of exchange rate changes on cash and cash equivalents</b>   |                 |
| Effect of exchange rate changes on cash and cash equivalents  | 0               |
| <b>Net increase (decrease) in cash and cash equivalents</b>   | <b>-1350.81</b> |
| Cash and cash equivalents cash flow statement at beginning of period  | 3977.978        |
| <b>Cash and cash equivalents cash flow statement at end of period</b>   | <b>2627.168</b> |

