

General information about company

Scrip code*	541402
NSE Symbol*	AFFORDABLE
MSEI Symbol*	NOTLISTED
ISIN*	INE692Z01013
Name of company	AFFORDABLE ROBOTIC & AUTOMATION LIMITED
Type of company	Main Board
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	28-05-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	21-05-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Single segment
Description of single segment	Automation and Car Parking
Start date and time of board meeting	28-05-2025 16:00
End date and time of board meeting	28-05-2025 17:30
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	Declaration of unmodified opinion

Financial Results  Ind-AS

Particulars		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	01-01-2025	01-04-2024		
	Date of end of reporting period	31-03-2025	31-03-2025		
	Whether results are audited or unaudited	Audited	Audited		
	Nature of report standalone or consolidated	Consolidated	Consolidated		
Part I	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.				
1	Income				
	Revenue from operations	8441.64	16255.85		
	Other income	43.5	99.25		
	Total income	8485.14	16355.1		
2	Expenses				
(a)	Cost of materials consumed	6740.72	11219.37		
(b)	Purchases of stock-in-trade	0	0		
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-924.41	-102.95		
(d)	Employee benefit expense	911.64	3009.49		
(e)	Finance costs	209.66	517.52		
(f)	Depreciation, depletion and amortisation expense	93.45	190.73		
(g)	Other Expenses				
1	Other Expenses	1001.27	2462.68		
	Total other expenses	1001.27	2462.68		
	Total expenses	8032.33	17296.84		
3	Total profit before exceptional items and tax	452.81	-941.74		
4	Exceptional items	0	0		
5	Total profit before tax	452.81	-941.74		
6	Tax expense				
7	Current tax	219.3	219.3		
8	Deferred tax	3.85	3.85		
9	Total tax expenses	223.15	223.15		
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0		
11	Net Profit Loss for the period from continuing operations	229.66	-1164.89		
12	Profit (loss) from discontinued operations before tax	0	0		
13	Tax expense of discontinued operations	0	0		
14	Net profit (loss) from discontinued operation after tax	0	0		
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0		
16	Total profit (loss) for period	229.66	-1164.89		
17	<u>Other comprehensive income net of taxes</u>	0	0		
18	Total Comprehensive Income for the period	229.66	-1164.89		
19	Total profit or loss, attributable to				
	Profit or loss, attributable to owners of parent	0	0		
	Total profit or loss, attributable to non-controlling interests	0	0		

20	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent	0	0	
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0	
21	Details of equity share capital			
	Paid-up equity share capital	112463000	112463000	
	Face value of equity share capital	10	10	
22	Reserves excluding revaluation reserve		0	
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	2.04	-10.36	
	Diluted earnings (loss) per share from continuing operations	2.04	-10.36	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	2.04	-10.36	
	Diluted earnings (loss) per share from continuing and discontinued operations	2.04	-10.36	
24	Debt equity ratio	0.6	0.6	Textual Information(1)
25	Debt service coverage ratio	-0.36	-0.36	Textual Information(2)
26	Interest service coverage ratio	-0.45	-0.45	Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Statement of Asset and Liabilities

Particulars		Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2024
	Date of end of reporting period	31-03-2025
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Consolidated
Assets		
1	Non-current assets	
	Property, plant and equipment	1797.63
	Capital work-in-progress	1846.8
	Investment property	142.75
	Goodwill	0
	Other intangible assets	84.64
	Intangible assets under development	1778.91
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	Non-current financial assets	
	Non-current investments	55.04
	Trade receivables, non-current	367.49
	Loans, non-current	0
	Other non-current financial assets	70.42
	Total non-current financial assets	492.95
	Deferred tax assets (net)	0
	Other non-current assets	75.6
	Total non-current assets	6219.28
2	Current assets	
	Inventories	5786.27
	Current financial asset	
	Current investments	0
	Trade receivables, current	8512.69
	Cash and cash equivalents	939.42
	Bank balance other than cash and cash equivalents	0
	Loans, current	18.07
	Other current financial assets	18.66
	Total current financial assets	9488.84
	Current tax assets (net)	416.96
	Other current assets	1364.34
	Total current assets	17056.41
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	23275.69
	Total current assets	17056.41
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	23275.69

	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	1124.63
	Other equity	8950.01
		Total equity attributable to owners of parent 10074.64
	Non controlling interest	0
		Total equity 10074.64
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	2016.47
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
		Total Trade payable 0
	Other non-current financial liabilities	519.76
		Total non-current financial liabilities 2536.23
	Provisions, non-current	0
	Deferred tax liabilities (net)	1.11
	Deferred government grants, Non-current	0
	Other non-current liabilities	0
		Total non-current liabilities 2537.34
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	3548.12
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	744.29
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	4115.56
		Total Trade payable 4859.85
	Other current financial liabilities	369.28
		Total current financial liabilities 8777.25
	Other current liabilities	56.53
	Provisions, current	551.19
	Current tax liabilities (Net)	1278.74
	Deferred government grants, Current	0
		Total current liabilities 10663.71
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
		Total liabilities 13201.05
		Total equity and liabilities 23275.69
	Disclosure of notes on assets and liabilities	Textual Information(1)

Other Comprehensive Income

	Date of start of reporting period	01-01-2025	01-04-2024
	Date of end of reporting period	31-03-2025	31-03-2025
	Whether results are audited or unaudited	Audited	Audited
	Nature of report standalone or consolidated	Consolidated	Consolidated
Other comprehensive income [Abstract]			
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss		
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss		
5	Total Other comprehensive income		

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2024
	Date of end of reporting period	31-03-2025
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	-941.74
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	466.47
	Adjustments for decrease (increase) in inventories	-367.89
	Adjustments for decrease (increase) in trade receivables, current	925.82
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-826.62
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	488.91
	Adjustments for increase (decrease) in trade payables, current	-292.32
	Adjustments for increase (decrease) in trade payables, non-current	-86.2
	Adjustments for increase (decrease) in other current liabilities	103.4
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	190.71
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	0
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	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
	Total adjustments for reconcile profit (loss)	602.28
	Net cash flows from (used in) operations	-339.46
	Dividends received	0
	Interest paid	0
	Interest received	-15.44

	Income taxes paid (refund)	222.87
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	-577.77
3	Cash flows from used in investing activities	
	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 property, plant and equipment	0
	Purchase of property, plant and equipment	1038.63
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	1323.42
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	6.84
	Cash advances and loans made to other parties	69.32
	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	15.44
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) investing activities	-2422.77
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	453.07
	Repayments of borrowings	0

	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	469.99
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-21.1
	Net cash flows from (used in) financing activities	-38.02
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-3038.56
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	-3038.56
	Cash and cash equivalents cash flow statement at beginning of period	3977.98
	Cash and cash equivalents cash flow statement at end of period	939.42

Details of Impact of Audit Qualification			
Whether results are audited or unaudited	Audited		
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion		
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Consolidated results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	VIJAY MOONRA & CO	Yes	30-11-2025

