

### 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	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	10-10-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	06-10-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Half Yearly
Reporting Quarter	Half yearly
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	
Segment Reporting	Single segment
Description of single segment	Automation & car parking
Start date and time of board meeting	10-10-2025 16:30
End date and time of board meeting	10-10-2025 18:00
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

**Financial Results  Ind-AS**

<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	01-04-2025	01-04-2025		
	Date of end of reporting period	30-09-2025	30-09-2025		
	Whether results are audited or unaudited	Unaudited	Unaudited		
	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>Income</b>				
	Revenue from operations	4680.96	4680.96		
	Other income	162.2	162.2		
	<b>Total income</b>	<b>4843.16</b>	<b>4843.16</b>		
<b>2</b>	<b>Expenses</b>				
(a)	Cost of materials consumed	3249.03	3249.03		
(b)	Purchases of stock-in-trade	0	0		
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-241.75	-241.75		
(d)	Employee benefit expense	767.68	767.68		
(e)	Finance costs	230.59	230.59		
(f)	Depreciation, depletion and amortisation expense	91.21	91.21		
<b>(g)</b>	<b>Other Expenses</b>				
1	Other expenses	639	639		
	<b>Total other expenses</b>	<b>639</b>	<b>639</b>		
	<b>Total expenses</b>	<b>4735.76</b>	<b>4735.76</b>		
<b>3</b>	<b>Total profit before exceptional items and tax</b>	<b>107.4</b>	<b>107.4</b>		
<b>4</b>	Exceptional items	0	0		
<b>5</b>	<b>Total profit before tax</b>	<b>107.4</b>	<b>107.4</b>		
<b>6</b>	<b>Tax expense</b>				
7	Current tax	19.54	19.54		
8	Deferred tax	0	0		
9	<b>Total tax expenses</b>	<b>19.54</b>	<b>19.54</b>		
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0		
<b>11</b>	<b>Net Profit Loss for the period from continuing operations</b>	<b>87.86</b>	<b>87.86</b>		
12	Profit (loss) from discontinued operations before tax	0	0		
13	Tax expense of discontinued operations	0	0		
<b>14</b>	<b>Net profit (loss) from discontinued operation after tax</b>	<b>0</b>	<b>0</b>		
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0		
<b>16</b>	<b>Total profit (loss) for period</b>	<b>87.86</b>	<b>87.86</b>		
17	<u>Other comprehensive income net of taxes</u>	0	0		
<b>18</b>	<b>Total Comprehensive Income for the period</b>	<b>87.86</b>	<b>87.86</b>		
<b>19</b>	<b>Total profit or loss, attributable to</b>				
	Profit or loss, attributable to owners of parent	0	0		
	Total profit or loss, attributable to non-controlling interests	0	0		

<b>20</b>	<b>Total Comprehensive income for the period attributable to</b>			
	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	
<b>21</b>	<b>Details of equity share capital</b>			
	Paid-up equity share capital	1124.63	1124.63	
	Face value of equity share capital	10	10	
<b>22</b>	Reserves excluding revaluation reserve			
<b>23</b>	<b>Earnings per share</b>			
<b>i</b>	<b>Earnings per equity share for continuing operations</b>			
	Basic earnings (loss) per share from continuing operations	0.78	0.78	
	Diluted earnings (loss) per share from continuing operations	0.78	0.78	
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
<b>iii</b>	<b>Earnings per equity share (for continuing and discontinued operations)</b>			
	Basic earnings (loss) per share from continuing and discontinued operations	0.78	0.78	
	Diluted earnings (loss) per share from continuing and discontinued operations	0.78	0.78	
<b>24</b>	Debt equity ratio	0.64	0.64	Textual Information( 1)
<b>25</b>	Debt service coverage ratio	0.81	0.81	Textual Information( 2)
<b>26</b>	Interest service coverage ratio	1.02	1.02	Textual Information( 3)
<b>27</b>	<b>Disclosure of notes on financial results</b>	<b>Textual Information(4)</b>		

### Statement of Asset and Liabilities

Particulars		Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated
<b>Assets</b>		
<b>1</b>	<b>Non-current assets</b>	
	Property, plant and equipment	1666.59
	Capital work-in-progress	2333.77
	Investment property	142.75
	Goodwill	0
	Other intangible assets	84.25
	Intangible assets under development	4120.79
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	<b>Non-current financial assets</b>	
	Non-current investments	55.04
	Trade receivables, non-current	381.5
	Loans, non-current	0
	Other non-current financial assets	220
	<b>Total non-current financial assets</b>	<b>656.54</b>
	Deferred tax assets (net)	0
	Other non-current assets	78.01
	<b>Total non-current assets</b>	<b>9082.7</b>
<b>2</b>	<b>Current assets</b>	
	Inventories	6144.48
	<b>Current financial asset</b>	
	Current investments	0
	Trade receivables, current	4860.76
	Cash and cash equivalents	475.13
	Bank balance other than cash and cash equivalents	0
	Loans, current	13.03
	Other current financial assets	21.09
	<b>Total current financial assets</b>	<b>5370.01</b>
	Current tax assets (net)	580.73
	Other current assets	2526.78
	Total current assets	14622
<b>3</b>	Non-current assets classified as held for sale	0
<b>4</b>	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	23704.7
	<b>Total current assets</b>	<b>14622</b>
<b>3</b>	Non-current assets classified as held for sale	0
<b>4</b>	Regulatory deferral account debit balances and related deferred tax Assets	0
	<b>Total assets</b>	<b>23704.7</b>

	<b>Equity and liabilities</b>	
<b>1</b>	<b>Equity</b>	
	<b>Equity attributable to owners of parent</b>	
	Equity share capital	1124.63
	Other equity	9082.82
	<b>Total equity attributable to owners of parent</b>	10207.45
	Non controlling interest	0.79
	<b>Total equity</b>	10208.24
<b>2</b>	<b>Liabilities</b>	
	<b>Non-current liabilities</b>	
	<b>Non-current financial liabilities</b>	
	Borrowings, non-current	3265.52
	<b>Trade Payables, non-current</b>	
	(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
	<b>Total Trade payable</b>	0
	Other non-current financial liabilities	519.76
	<b>Total non-current financial liabilities</b>	3785.28
	Provisions, non-current	0
	Deferred tax liabilities (net)	1.11
	Deferred government grants, Non-current	0
	Other non-current liabilities	0
	<b>Total non-current liabilities</b>	3786.39
	<b>Current liabilities</b>	
	<b>Current financial liabilities</b>	
	Borrowings, current	3272.76
	<b>Trade Payables, current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	624.76
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	2530.33
	<b>Total Trade payable</b>	3155.09
	Other current financial liabilities	364.36
	<b>Total current financial liabilities</b>	6792.21
	Other current liabilities	1972.89
	Provisions, current	408.99
	Current tax liabilities (Net)	535.98
	Deferred government grants, Current	0
	<b>Total current liabilities</b>	9710.07
<b>3</b>	Liabilities directly associated with assets in disposal group classified as held for sale	0
<b>4</b>	Regulatory deferral account credit balances and related deferred tax liability	0
	<b>Total liabilities</b>	13496.46
	<b>Total equity and liabilities</b>	23704.7
	<b>Disclosure of notes on assets and liabilities</b>	<b>Textual Information(1)</b>

### Other Comprehensive Income

	Date of start of reporting period	01-04-2025	01-04-2025
	Date of end of reporting period	30-09-2025	30-09-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	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		Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	Whether results are audited or unaudited	Unaudited
	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	107.4
2	<b>Adjustments for reconcile profit (loss)</b>	
	Adjustments for finance costs	0
	Adjustments for decrease (increase) in inventories	-358.21
	Adjustments for decrease (increase) in trade receivables, current	3651.93
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-1323.59
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	-275.37
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-1704.75
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	1912.23
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	91.21
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	-884.96
	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	44.95
	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
	<b>Total adjustments for reconcile profit (loss)</b>	<b>1153.44</b>
	<b>Net cash flows from (used in) operations</b>	<b>1260.84</b>
	Dividends received	0
	Interest paid	-230.59
	Interest received	-10.38

	Income taxes paid (refund)	19.54
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) operating activities</b>	<b>1461.51</b>
<b>3</b>	<b>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 property, plant and equipment	0
	Purchase of property, plant and equipment	522.18
	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	2266.43
	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	166.03
	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	10.38
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) investing activities</b>	<b>-2944.26</b>
<b>4</b>	<b>Cash flows from used in financing activities</b>	
	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	1249.05
	Repayments of borrowings	0

	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	230.59
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) financing activities</b>	<b>1018.46</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>-464.29</b>
<b>5</b>	<b>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>-464.29</b>
	Cash and cash equivalents cash flow statement at beginning of period	939.42
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>475.13</b>

