



## AFFORDABLE ROBOTIC & AUTOMATION LIMITED

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

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

• Email : [account@arapl.co.in](mailto:account@arapl.co.in) • Mobile : 7720018914

Date: May 28, 2025

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 : OUTCOME OF BOARD MEETING HELD ON MAY 28, 2025 AND SUBMISSION STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED (REVIEWED)/ FINANCIAL YEAR ENDED (AUDITED) ON MARCH 31, 2025 PURSUANT TO PROVISIONS OF REGULATIONS 30 AND 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

Dear Sir/Madam,

With reference to the above captioned subject, we hereby inform you that, inter alia, the following decisions were taken at the Meeting of the Board of Directors of the Company held today i.e. on Wednesday, May 28, 2025:

- Considered and approved standalone and consolidated financial results of the company for the quarter ended (reviewed)/ financial year ended (audited) March 31, 2025 and auditors' reports thereon.
- Considered and approved audited standalone and consolidated financial statements of the company for the financial year ended March 31, 2025 and auditors' reports thereon.
- Appointment of Mr. Vivek Mukherjee, Practicing Cost Accountant, as a Cost Auditor of the company for F.Y. 2025-26.

In this respect, we are attaching herewith following documents:

- Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for Appointment of Cost Auditor Mr. Vivek Mukherjee
- Standalone and consolidated financial results of the company for the quarter ended (reviewed)/ financial year ended (audited) on March 31, 2025 u/r 33 of the SEBI (LODR) Regulations, 2015 and auditors' reports thereon.
- Declaration regarding unmodified opinion of Statutory Auditors on financial results by Mr. Dakshnamurthy Kalidass Sengunthar CFO u/r 33(3)(d) of the SEBI (LODR) Regulations, 2015

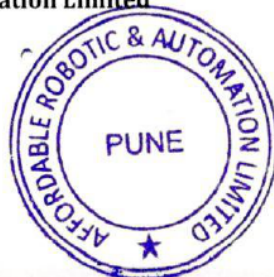
The meeting of Board of Directors commenced at 4:00 PM IST and ended at 05:30 PM IST.

You are kindly requested to take the same on record.

Thanking You,  
Yours faithfully,

For Affordable Robotic & Automation Limited

  
Milind Padole  
Managing Director  
DIN: 02140324





## ANNEXURE A

### **Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for Appointment of Cost Auditor**

Sr. No.	Particulars	Details
1	Reason for change viz. Appointment, resignation, removal, death or otherwise	Appointment of Cost Auditor of the company in accordance with the provisions of Section 148 of the Companies Act, 2013
2	Date of appointment/ cessation (as applicable) & term of appointment	May 28, 2025  Mr. Vivek Mukherjee, Practising Cost Accountant appointed for the Financial Year 2025-26 to conduct the cost audit of the company at such remuneration decided by the Board and Cost Auditor mutually.
3	Brief profile (in case of appointment)	Name of the Auditor: Mr. Vivek Mukherjee Practising Cost Accountant having Firm Registration Number: 101727 and Membership Number: 21466  Address: B-703, Lunkad Skylounge, Lane no. 7, Kalyaninagar, P.P. Yerwada, Pune 411006  Email id: <a href="mailto:vivekeya@yahoo.co.in">vivekeya@yahoo.co.in</a>  Mr. Vivek Mukherjee is practising as a cost accountant having more than 10 years of experience and is specialised in providing services in cost Accounting, cost audit and other related services.
4	Disclosure of relationship between directors (in case of appointment of a Director)	Not Applicable



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

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Email : vk.moondra@rediffmail.com | Website : www.vijaymoondra.com

*M/s. Vijay Moondra & Co.*  
CHARTERED ACCOUNTANTS

## INDEPENDENT AUDITOR'S REPORT ON AUDIT OF THE FINANCIAL RESULTS

**TO**  
**THE BOARD OF DIRECTORS OF**  
**AFFORDABLE ROBOTIC AND AUTOMATION LTD.**

Gat No.1209, Village Wadki, Taluka Haveli,  
Dist. Pune, Pune 412308

### Opinion

We have audited the accompanying Statement of Financial Results of **AFFORDABLE ROBOTIC AND AUTOMATION LTD** (the "Company") for the quarter and year ended March 31, 2025 (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulation").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- a. Is presented in accordance with the requirements of Regulation 33 of the listing regulations; and
- b. Gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS"), and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2025.

### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accounts of India together with the ethical requirements that are relevant to our audit of the financial results for the quarter and year ended March 31, 2025 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our opinion.

### Management's Responsibilities for the Financial Results

This Statement, which includes the financial results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Statement has been compiled from the related audited financial statements for the three months and year ended March 31, 2025.

This responsibility includes preparation and presentation of the financial results for the quarter and year ended March 31, 2025, that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the financial reporting process of the Company.

### **Auditor's Responsibilities for the Audit of the Financial Results**

Our objectives are to obtain reasonable assurance about whether the annual financial results as a whole are free from misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial results.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional scepticism throughout that the audit. We also:

- Identify and assess the risks of material misstatement of the annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the financial results made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast Significant doubt on the ability of the company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors report to the related disclosures in the statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results of the company to express an opinion on the financial results.

Materiality is the magnitude of misstatements in the financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonable knowledgeable user of the financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work and (ii) to evaluate the effect of any identical misstatements in the financial results

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charge with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

### **Other Matters**

The financial results for the quarter ended March 31, 2025 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our report is not modified in respect to this matter.

**FOR VIJAY MOONRA & CO.**  
**Chartered Accountants**  
**(FRN : 112308W)**

VINIT  
 VIJAYKISHAN  
 MOONDRA

Digitally signed by  
 VINIT VIJAYKISHAN  
 MOONDRA  
 Date: 2025.05.28  
 17:34:12 +05'30'

**Date : 28/05/2025**  
**Place : Ahmedabad**

**VINIT MOONDRA**

**Partner**

**M. No. : 119398**

**UDIN : 25119398BMHVBR2592**

**Affordable Robotic and Automation Limited**

Registered Office and Works : Gat No.1209, Village Wadki, Taluka Haveli, Dist. Pune, Pincode 412308, Maharashtra

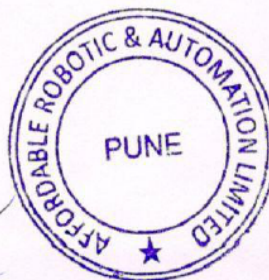
CIN:- L29299PN2010PLC135298

Website:- www.arapl.co.in

Email: Info@arapl.co.in

**Statement of Audited Standalone Financial Results for the Quarter and Year ended as on 31st March, 2025.****(Rs. in Lakhs Except Per Share Data)**

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-Mar-25 (Refer Note No.7)	31-Dec-24 (Unaudited)	31-Mar-24 (Refer Note No.7)	31-Mar-25 (Audited)	31-Mar-24 (Audited)
1	Income from Operations					
	a) Gross Sales	10393.23	4093.38	10989.15	19377.77	17714.46
	b) Less: Duties, Taxes and Other	1959.81	618.86	1678.25	3330.51	2707.00
	<b>Net Revenue from Operations</b>	<b>8433.42</b>	<b>3474.52</b>	<b>9310.90</b>	<b>16047.26</b>	<b>15007.46</b>
2	Other Income ( See Note no.5)	13.98	0.90	4.35	21.60	10.65
3	<b>Total Income (1 + 2)</b>	<b>8447.40</b>	<b>3475.42</b>	<b>9315.24</b>	<b>16068.86</b>	<b>15018.11</b>
4	Expenses					
	a) Cost of materials consumed	6716.12	1701.51	7024.77	11182.15	10438.31
	b) Purchases of stock-in-trade	-	-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-777.47	549.99	-1423.02	-102.95	-601.56
	d) Employee benefits expense	573.31	466.27	597.09	2129.12	2277.52
	e) Finance costs	158.85	99.52	97.56	466.47	326.87
	f) Depreciation and amortisation expense	57.19	36.89	3.73	151.56	127.90
	g) Other expenses	553.52	174.45	612.72	1421.05	1619.35
	<b>Total expenses</b>	<b>7281.51</b>	<b>3028.64</b>	<b>6912.86</b>	<b>15247.39</b>	<b>14188.38</b>
5	Profit / (Loss) before exceptional items and tax (3-4)	1,165.89	446.78	2,402.38	821.47	829.72
6	Exceptional items	-	-	-	-	-
7	<b>Profit/(Loss) before tax (5 - 6)</b>	<b>1,165.89</b>	<b>446.78</b>	<b>2,402.38</b>	<b>821.47</b>	<b>829.72</b>
8	Tax expense:					
	a) Current Tax ( incl. income tax of earlier years)	219.30	-	221.84	219.30	221.84
	b) Deferred Tax	3.58	-	0.69	3.58	0.69
9	<b>Profit/(Loss) for the period from continuing operations (7-8)</b>	<b>943.02</b>	<b>446.78</b>	<b>2,179.85</b>	<b>598.59</b>	<b>607.19</b>
10	Profit/(Loss) from discontinuing operations	-	-	-	-	-
11	Tax expense of discontinuing operations	-	-	-	-	-
12	Profit/(loss) from Discontinuing operations (after tax) (10-11)	-	-	-	-	-
13	<b>Profit/(Loss) for the period (9+12)</b>	<b>943.02</b>	<b>446.78</b>	<b>2,179.85</b>	<b>598.59</b>	<b>607.19</b>
14	<b>Other comprehensive income/(Expense) net of tax</b>					
	a) Items that will not be reclassified to profit or loss					
	b) Items that will be reclassified to profit or loss					
15	<b>Total comprehensive income/(Expense) for the period (13 + 14)</b>	<b>943.02</b>	<b>446.78</b>	<b>2,179.85</b>	<b>598.59</b>	<b>607.19</b>
16	Paid up Equity Share Capital (Face Value of Rs.10/-)	1124.63	1124.63	1124.63	1124.63	1124.63
17	Other Equity				10006.39	9428.88
18	Earning Per Share on net Profit/(Loss) (of Rs.10/- each)					
	Basic EPS and Diluted EPS	8.39	3.97	19.38	5.32	5.40



**Affordable Robotic and Automation Limited**

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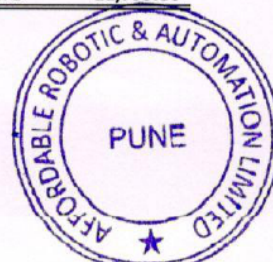
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Note No.1. Disclosure of Standalone Assets and Liabilities as per regulations 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 for the Year ended on 31st March, 2025.

		(Rs. in lakhs)	
Sr. No.	Particulars	31-Mar-2025 (Audited)	31-Mar-2024 (Audited)
I)	<b>ASSETS</b>		
1)	<b>Non Current assets</b>		
	a) Property, Plant and Equipment	1,551.16	1,141.01
	b) Capital work-in-progress PPE	1,841.40	1,720.23
	c) Investment Property	142.75	142.75
	d) Other Intangible Assets	9.64	9.98
	e) Intangible Assets under development	149.39	4.43
	f) Financial Assets		
	i) Investments	3,856.98	3,861.73
	ii) Trade Receivables	367.49	338.89
	iii) Loans	238.28	238.61
	iv) Others	70.42	-
	g) Deferred Tax Assets (Net)	-	2.81
	h) Other non current assets	56.59	70.79
	<b>Total Non Current Assets</b>	<b>8,284.11</b>	<b>7,531.22</b>
2)	<b>Current assets</b>		
	a) Inventories	5,523.96	5,418.39
	b) Financial Assets		
	i) Investments	-	-
	ii) Trade receivables	8,512.69	8,109.60
	iii) Cash & Cash equivalents	385.03	321.74
	iv) Bank Balance other than (iii) above	-	-
	v) Loans	17.40	67.53
	vi) Others	6.88	59.89
	c) Current Tax Assets	71.63	76.41
	d) Other current assets	515.05	215.01
	<b>Total Current Assets</b>	<b>15,032.64</b>	<b>14,268.57</b>
	<b>Total Assets</b>	<b>23,316.75</b>	<b>21,799.80</b>
II)	<b>EQUITY &amp; LIABILITIES</b>		
1)	<b>Equity</b>		
	a) Equity Share Capital	1,124.63	1,124.63
	b) Other Equity	10,006.39	9,428.88
	<b>Total Equity</b>	<b>11,131.01</b>	<b>10,553.51</b>
2)	<b>Liabilities</b>		
1)	<b>Non Current Liabilities</b>		
	a) Financial Liabilities		
	i) Borrowings	2,016.47	1,563.18
	ii) Trade Payable	-	-
	iii) Other Financial Liabilities	-	-
	b) Provisions	-	-
	c) Deferred Tax Liabilities (Net)	0.77	-
	d) Other Non-Current Liabilities (Net)	-	-
	<b>Total Non-Current Liabilities</b>	<b>2,017.24</b>	<b>1,563.18</b>
3)	<b>Current Liabilities</b>		
	a) Financial Liabilities		
	i) Borrowings	3,548.12	3,059.21
	ii) Trade Payables	-	-
	(A) Total Outstanding dues of MSME	732.41	434.83
	(B) Total Outstanding dues of creditors other than MSMEs	3,891.05	4,077.01
	iii) Other Financial Liabilities	234.53	364.63
	(b) Other current liabilities	54.27	33.96
	(c) Provisions	504.18	390.23
	(d) Current Tax Liabilities	1,203.93	1,323.24
	<b>Total Current Liabilities</b>	<b>10,168.50</b>	<b>9,683.11</b>
	<b>Total Equity and Liabilities</b>	<b>23,316.75</b>	<b>21,799.80</b>

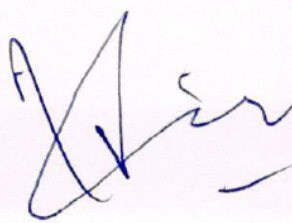



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Note No. 2. Disclosure of Standalone Statement of Cash Flow as per regulation 33 of the SEBI (Listing obligation and Disclosure Requirement) Regulations, 2015 for the year ended 31st March, 2025

Sr. No.	Particulars	(Rs. in Lakhs)	
		31-Mar-2025 (Audited)	31-Mar-2024 (Audited)
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>			
	Net Profit Before Taxation	821.47	829.72
	Adjustments for:		
	Add/(Less):-		
	Depreciation	151.56	127.90
	Short Provision of IT	-	-
	(Profit)/loss on sale of Assets	-	-
	Finance Cost	466.47	326.87
	Interest Received on Deposits	(15.44)	(7.84)
	Previous year Income	-	-
	Dividend Income	-	-
	<b>Sub Total</b>	<b>602.58</b>	<b>446.93</b>
	<b>Operating Profit before Working Capital Changes</b>	<b>1,424.04</b>	<b>1,276.65</b>
	<b>Movement In working capital:</b>		
	Decrease/(Increase) in Current Investments	-	-
	Decrease/(Increase) in Inventories	(105.57)	(751.46)
	Decrease/(Increase) in Trade receivables	(403.09)	(1,512.75)
	Decrease/(Increase) in Short term Loans & Advances	103.14	(98.86)
	Decrease/(Increase) Other current assets (Excluding Misc Exp)	(295.26)	6.74
	Increase/(Decrease) in Short Term Borrowings	488.91	842.96
	Increase/(Decrease) in Trade payables	111.61	(363.87)
	Increase/(Decrease) in Other current liabilities	(109.79)	238.70
	Increase/(Decrease) in Short term provisions	(5.35)	576.34
	<b>Total Movement in Working Capital</b>	<b>(215.39)</b>	<b>(1,062.20)</b>
	<b>Cash Generated from Operations</b>	<b>1,208.65</b>	<b>214.46</b>
	Income Tax paid	222.87	222.53
	<b>Net Cash flow from Operating activities (A)</b>	<b>985.78</b>	<b>(8.07)</b>
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>			
	Purchase of Fixed Assets, Capital WIP and Advances for Capital Goods & of Payable	(561.36)	(39.31)
	Proceeds from Sale of Fixed Assets	-	-
	Capital work in Progress	(266.14)	(144.34)
	Long Term Advances	(70.09)	(27.20)
	Other Non Current Liabilities	0.77	-
	Non Current Assets	(11.59)	(176.18)
	Non Current Investment	4.75	(3,791.76)
	Interest Received on Deposits	15.44	7.84
	<b>Net Cashflow from Investing activities (B)</b>	<b>(888.23)</b>	<b>(4,170.95)</b>
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>			
	Proceeds from Long term Borrowings	453.29	(48.20)
	Cash Received from Capital Increase	-	106.67
	Cash Received from Share Premium	(21.09)	4,565.15
	Interest paid	(466.47)	(326.87)
	<b>Net Cash flow from financing activities (C)</b>	<b>(34.26)</b>	<b>4,296.75</b>
	Net increase in cash & Cash Equivalents	63.29	117.72
	Cash and Cash equivalents as at Opening	321.74	204.02
	<b>Cash and Cash equivalents as at 2023-24</b>	<b>385.03</b>	<b>321.74</b>
<b>As on</b>			
		<b>31-Mar-2025</b>	<b>31-Mar-2024</b>
		<b>(Audited)</b>	<b>(Audited)</b>
	Cash & Cash Equivalents		
	Cash in Hand	20.48	16.15
	Cash at Bank	65.27	6.74
	Fixed Deposits and Accrued Interest	299.28	298.85
	<b>Cash &amp; Cash equivalents as stated</b>	<b>385.03</b>	<b>321.74</b>

The cashflow statement has been prepared under the indirect method as set out in the Indian Accounting Standard -7 on Cash Flow Statement

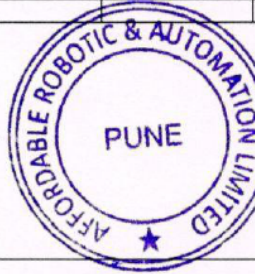
**Notes:**

- 3 The above results were reviewed and recommended by the Audit Committee, as its meeting held on May 28, 2025 for approval by the board and these results were approved and taken on record at the meeting of Board of Directors of the company held on that date and subjected to audit by the statutory auditors.
- 4 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 thereunder and the other accounting principles generally accepted in India.
- 5 As the Company's business activities fall within single segment manufacturing and selling of automated robotic welding and robotic car parking in domestic and therefore, the company's business fall within a single segment manufacturing and selling of Automated robotic welding and robotic car parking only in accordance with IND AS 108 - Operating Segments.
- 6 Figures relating to corresponding/previous periods have been regrouped/reclassified wherever necessary to confirm to current period figures.
- 7 The figures for the quarter ended on 31st March 2025 & 31st March, 2024 are the balancing figures between the audited figures in respect of the full financial year and year to date figures upto the third quarter of the relevant financial year, which were subjected to limited review.

**8 Other Income Included Following****(Rs. In lakhs)**

Particulars	Quarter Ended on			Year Ended	
	31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
	(Refer Note No. 7)	(Unaudited)	(Refer Note No. 7)	Audited	Audited
a) Interest on Deposits	8.49	0.90	1.53	16.11	7.84
b) Misc Income	0.60	0.00	0.35	0.60	0.35
c) Unrealised Forex Gain	4.89	0.00	2.46	4.89	2.46

Place : Pune  
Dated: May 28, 2025.



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

Milind Padole  
Managing Director  
DIN : 02140324



V. K. MOONDRA - 09825 303 998  
VINIT MOONDRA - 09979 964 148  
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Email : vk\_moondra@rediffmail.com | Website : www.vijaymoondra.com

*M/s. Vijay Moondra & Co.*  
**CHARTERED ACCOUNTANTS**

**Vijay Moondra & Co.**

**CHARTERED ACCOUNTANTS**

**201-202, Sarap,  
Opp. Navjivan Press  
Income Tax Circle,  
Ashram Road, Ahmedabad-380015**

## **INDEPENDENT AUDITOR'S REPORT ON CONSOLIDATED FINANCIAL STATEMENTS**

**TO  
THE BOARD OF DIRECTORS OF  
AFFORDABLE ROBOTIC AND AUTOMATION LTD.**  
Gat No.1209, Village Wadki, Taluka Haveli,  
Dist. Pune, Pune 412308

### **Report on the Audit of the Consolidated Financial Statements**

#### **Opinion**

We have audited the Consolidated Financial Statements of **AFFORDABLE ROBOTIC AND AUTOMATION LTD.** ("the Company"), along with its associate, ('Holding' and associates are collectively addressed as "the Group"), which comprise the Consolidated Balance-sheet as at 31<sup>st</sup> March 2025, and the Consolidated Statement of Profit and Loss for the year ended 31<sup>st</sup> March 2025, and Notes to the Consolidated Financial Statements, Consolidated Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Consolidated Financial Statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and its profit/loss, for the year ended on that date.

#### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Consolidated Financial Statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## **Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements**

This Statement, which includes the financial results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Statement has been compiled from the related audited financial statements for the three months and year ended March 31, 2025.

This responsibility includes preparation and presentation of the financial results for the quarter and year ended March 31, 2025, that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the financial reporting process of the Company.

## **Auditor's Responsibilities for the Audit of the Consolidated Financial Statements**

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated Financial Statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Evaluate the overall presentation, structure and content of the Consolidated Financial Statements, including the disclosures, and whether the Consolidated Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

### **Report on Other Legal and Regulatory Requirements & other Information**

The financial results for the quarter ended March 31, 2025 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our report is not modified in respect to this matter.

Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

No Dividend is declared/paid during the year, hence compliance of section 123 of the Act is not applicable.

**FOR VIJAY MOONRA & CO.**  
**Chartered Accountants**  
**(FRN : 112308W)**

VINIT  
VIJAYKISHAN  
MOONDRA

Digitally signed by  
VINIT VIJAYKISHAN  
MOONDRA  
Date: 2025.05.28  
17:35:06 +05'30'

**Date : 28/05/2025**  
**Place : Ahmedabad**

**VINIT MOONDRA**  
**Partner**  
**M. No. : 119398**  
**UDIN : 25119398BMHVBS3447**

**Affordable Robotic and Automation Limited**

Registered Office and Works : Gat No.1209, Village Wadki, Taluka Haveli, Dist. Pune, Pincode 412308, Maharashtra

CIN:- L29299PN2010PLC135298

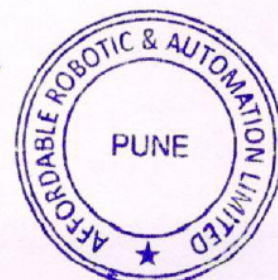
Website:- www.arapl.co.in

Email: Info@arapl.co.in

**Statement of Consolidated Audited Financial Results for the Quarter and Year ended as on 31st March, 2025.**

(Rs. in Lakhs Except Per Share Data)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-Mar-25 (Refer Note No.1)	31-Dec-24 (Unaudited)	31-Mar-24 (Refer Note No.1)	31-Mar-25 (Audited)	31-Mar-24 (Audited)
1	Income from Operations					
	a) Gross Sales	10401.45	4050.99	12291.62	19586.35	19016.93
	b) Less: Duties, Taxes and Other	1959.81	609.08	1678.25	3330.51	2707.00
	<b>Net Revenue from Operations</b>	<b>8441.64</b>	<b>3441.91</b>	<b>10613.37</b>	<b>16255.85</b>	<b>16309.93</b>
2	Other Income ( See Note no.5)	43.50	32.41	24.17	99.25	30.48
3	<b>Total Income (1 + 2)</b>	<b>8485.14</b>	<b>3474.33</b>	<b>10637.54</b>	<b>16355.10</b>	<b>16340.41</b>
4	Expenses					
	a) Cost of materials consumed	6740.72	1644.77	7552.01	11219.37	10965.55
	b) Purchases of stock-in-trade	-	-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-924.41	696.93	-1423.02	-102.95	-601.56
	d) Employee benefits expense	911.64	747.37	624.03	3009.49	2309.58
	e) Finance costs	209.66	99.55	143.08	517.52	374.70
	f) Depreciation and amortisation expense	93.45	31.64	168.27	190.73	293.52
	g) Other expenses	1001.27	420.11	869.80	2462.68	2133.33
	<b>Total expenses</b>	<b>8032.34</b>	<b>3640.37</b>	<b>7934.17</b>	<b>17296.84</b>	<b>15475.12</b>
5	Profit / (Loss) before exceptional items and tax (3-4)	452.81	(166.05)	2,703.37	(941.74)	865.29
6	Exceptional items	-	-	-	-	-
7	<b>Profit/(Loss) before tax (5 - 6)</b>	<b>452.81</b>	<b>(166.05)</b>	<b>2,703.37</b>	<b>(941.74)</b>	<b>865.29</b>
8	Tax expense:					
	a) Current Tax ( incl. income tax of earlier years)	219.30	-	221.84	219.30	221.84
	b) Deferred Tax	3.85	-	(0.68)	3.85	0.71
9	<b>Profit/(Loss) for the period from continuing operations (7-8)</b>	<b>229.66</b>	<b>(166.05)</b>	<b>2,482.22</b>	<b>(1,164.88)</b>	<b>642.75</b>
10	Profit/(Loss) from discontinuing operations	-	-	-	-	-
11	Tax expense of discontinuing operations	-	-	-	-	-
12	Profit/(loss) from Discontinuing operations (after tax) (10-11)	-	-	-	-	-
13	<b>Profit/(Loss) for the period (9+12)</b>	<b>229.66</b>	<b>(166.05)</b>	<b>2,482.22</b>	<b>(1,164.88)</b>	<b>642.75</b>
14	<b>Other comprehensive income/(Expense) net of tax</b>					
	a) Items that will not be reclassified to profit or loss					
	b) Items that will be reclassified to profit or loss					
15	<b>Total comprehensive income/(Expense) for the period (13 + 14)</b>	<b>229.66</b>	<b>(166.05)</b>	<b>2,482.22</b>	<b>(1,164.88)</b>	<b>642.75</b>
16	Paid up Equity Share Capital (Face Value of Rs.10/-)	1124.63	1124.63	1124.63	1124.63	1124.63
17	Other Equity				8950.01	10135.98
18	Earning Per Share on net Profit/(Loss) (of Rs.10/- each)					
	Basic EPS and Diluted EPS	2.04	(1.48)	22.07	-10.36	5.72



## Affordable Robotic and Automation Limited

Registered Office and Works : Gat No.1209, Village Wadki, Taluka Haveli, Dist. Pune, Pincode 412308, Maharashtra

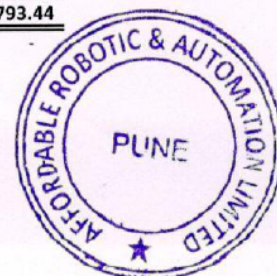
CIN:- L29299PN2010PLC135298

Website:- www.arapl.co.in

Email: Info@arapl.co.in

Note No.1. Disclosure of Consolidated Assets and Liabilities as per regulations 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 for the Year ended on 31st March, 2025.

Sr. No.	Particulars	(Rs. in lakhs)	
		31-Mar-2025 (Audited)	31-Mar-2024 (Audited)
I)	<b>ASSETS</b>		
1)	<b>Non Current assets</b>		
	a) Property, Plant and Equipment	1,797.63	1,145.55
	b) Capital work-in-progress PPE	1,846.80	1,725.63
	c) Investment Property	142.75	142.75
	d) Other Intangible Assets	84.64	9.98
	e) Intangible Assets under development	1,778.91	455.49
	f) Financial Assets		
	i) Investments	55.04	59.79
	ii) Trade Receivables	367.49	338.89
	iii) Loans		
	iv) Others	70.42	-
	g) Deferred Tax Assets (Net)	-	2.81
	h) Other non current assets	75.59	89.79
	<b>Total Non Current Assets</b>	<b>6,219.28</b>	<b>3,970.68</b>
2)	<b>Current assets</b>		
	a) Inventories	5,786.27	5,418.39
	b) Financial Assets		
	i) Investments	-	-
	ii) Trade receivables	8,512.69	9,438.51
	iii) Cash & Cash equivalents	939.42	3,977.98
	iv) Bank Balance other than (iii) above	-	-
	v) Loans	18.07	67.53
	vi) Others	18.66	64.93
	c) Current Tax Assets	416.96	305.07
	d) Other current assets	1,364.34	550.35
	<b>Total Current Assets</b>	<b>17,056.42</b>	<b>19,822.76</b>
	<b>Total Assets</b>	<b>23,275.69</b>	<b>23,793.44</b>
II)	<b>EQUITY &amp; LIABILITIES</b>		
1)	<b>Equity</b>		
	a) Equity Share Capital	1,124.63	1,124.63
	b) Other Equity	8,950.01	10,135.98
	<b>Total Equity</b>	<b>10,074.64</b>	<b>11,260.60</b>
2)	<b>Liabilities</b>		
	<b>1) Non Current Liabilities</b>		
	a) Financial Liabilities		
	i) Borrowings	2,016.47	1,563.18
	ii) Trade Payable	-	-
	iii) Other Financial Liabilities	519.76	519.76
	b) Provisions	-	-
	c) Deferred Tax Liabilities (Net)	1.11	0.04
	d) Other Non-Current Liabilities (Net)	-	-
	<b>Total Non-Current Liabilities</b>	<b>2,537.34</b>	<b>2,082.97</b>
	<b>3) Current Liabilities</b>		
	a) Financial Liabilities		
	i) Borrowings	3,548.12	3,059.21
	ii) Trade Payables		
	(A) Total Outstanding dues of MSME	744.29	434.83
	(B) Total Outstanding dues of creditors other than MSMEs	4,115.56	4,717.34
	iii) Other Financial Liabilities	369.28	475.80
	b) Other current liabilities	56.53	34.25
	c) Provisions	551.19	391.82
	d) Current Tax Liabilities	1,278.75	1,336.61
	<b>Total Current Liabilities</b>	<b>10,663.72</b>	<b>10,449.86</b>
	<b>Total Equity and Liabilities</b>	<b>23,275.69</b>	<b>23,793.44</b>



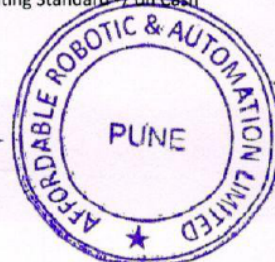
Affordable Robotic and Automation Limited  
Registered Office and Works : Gat No.1209, Village Wadki, Taluka Haveli, Dist. Pune, Pincode 412308, Maharashtra  
CIN:- L29299PN2010PLC135298  
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Note No. 2. Disclosure of Consolidated Statement of Cash Flow as per regulation 33 of the SEBI (Listing obligation and Disclosure Requirement) Regulations, 2015 for the year ended 31st March, 2025

Sr. No.	Particulars	(Rs. in Lakhs)	
		31-Mar-2025 (Audited)	31-Mar-2024 (Audited)
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net Profit Before Taxation	(941.74)	865.29
	Adjustments for:		
	Add/(Less):-		
	Depreciation	190.71	293.52
	Short Provision of IT	-	-
	(Profit)/loss on sale of Assets	-	-
	Finance Cost	466.47	326.87
	Interest Received on Deposits	(15.44)	(7.84)
	Previous year Income	-	-
	Dividend Income	-	-
	<b>Sub Total</b>	<b>641.73</b>	<b>612.55</b>
	<b>Operating Profit before Working Capital Changes</b>	<b>(300.00)</b>	<b>1,477.85</b>
	<b>Movement In working capital:</b>		
	Decrease/(Increase) in Current Investments	-	-
	Decrease/(Increase) in Inventories	(367.89)	(751.46)
	Decrease/(Increase) in Trade receivables	925.82	(2,815.78)
	Decrease/(Increase) in Short term Loans & Advances	(20.83)	(239.30)
	Decrease/(Increase) Other current assets (Excluding Misc Exp)	(805.79)	91.60
	Increase/(Decrease) in Short Term Borrowings	488.91	842.96
	Increase/(Decrease) in Trade payables	(292.32)	222.29
	Increase/(Decrease) in Other current liabilities	(86.20)	287.33
	Increase/(Decrease) in Short term provisions	103.40	573.32
	<b>Total Movement in Working Capital</b>	<b>(54.91)</b>	<b>(1,789.04)</b>
	<b>Cash Generated from Operations</b>	<b>(354.91)</b>	<b>(311.19)</b>
	Income Tax paid	222.87	222.53
	<b>Net Cash flow from Operating activities (A)</b>	<b>(577.78)</b>	<b>(533.72)</b>
<b>B</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Purchase of Fixed Assets, Capital WIP and Advances for Capital Goods & of Payable	(917.45)	(43.06)
	Proceeds from Sale of Fixed Assets	-	-
	Capital work in Progress	(1,444.60)	(144.34)
	Long Term Advances	(70.09)	17.80
	Other Non Current Liabilities	0.77	-
	Non Current Assets	(11.59)	(176.18)
	Non Current Investment	4.75	(3,791.76)
	Interest Received on Deposits	15.44	7.84
	<b>Net Cashflow from Investing activities (B)</b>	<b>(2,422.77)</b>	<b>(4,129.71)</b>
<b>C</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Proceeds from Long term Borrowings	453.07	(20.71)
	Cash Received from Capital Increase	-	106.67
	Cash Received from Share Premium	(21.09)	8,364.07
	Interest paid	(469.99)	(531.97)
	<b>Net Cash flow from financing activities (C)</b>	<b>(38.01)</b>	<b>7,918.05</b>
	Net increase in cash & Cash Equivalents	(3,038.56)	3,254.62
	Cash and Cash equivalents as at Opening	3,977.98	723.35
	<b>Cash and Cash equivalents as at 2023-24</b>	<b>939.42</b>	<b>3,977.98</b>

Cash & Cash Equivalents	As on	
	31-Mar-2025 (Audited)	31-Mar-2024 (Audited)
Cash in Hand	22.94	19.20
Cash at Bank	202.38	3,659.93
Fixed Deposits and Accrued Interest	714.09	298.85
<b>Cash &amp; Cash equivalents as stated</b>	<b>939.42</b>	<b>3,977.98</b>

The cashflow statement has been prepared under the indirect method as set out in the Indian Accounting Standard 7 on Cash Flow Statement



**Notes:**

3 The above results were reviewed and recommended by the Audit Committee, as its meeting held on May 28, 2025 for approval by the board and these results were approved and taken on record at the meeting of Board of Directors of the company held on that date.

4 The Consolidated Financial Results Includes results of Following Companies,

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

5 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 thereunder and the other accounting principles generally accepted in India.

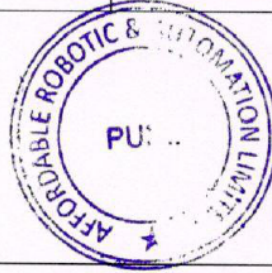
6 As the Company's business activities fall within single segment manufacturing and selling of automated robotic welding and robotic car parking in domestic and therefore, the company's business fall within a single segment manufacturing and selling of Automated robotic welding and robotic car parking only in accordance with IND AS 108 - Operating Segments.

7 The figures for the quarter ended on 31st March 2025 & 31st March, 2024 are the balancing figures between the audited figures in respect of the full financial year and year to date figures upto the third quarter of the relevant financial year, which were subjected to limited review.

8 Figures relating to corresponding/previous periods have been regrouped/reclassified wherever necessary to confirm to current period figures.

9 **Other Income Included Following**

Particulars	Quarter Ended on			(Rs. In lakhs)	
	31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
	(Refer Note No. 7)	(Unaudited)	(Refer Note No. 7)	Audited	Audited
a) Interest on Deposits	36.00	31.13	5.05	90.47	11.36
b) Misc Income	0.14	0.46	0.35	0.60	0.35
c) Custom Duty Drawback	0.00	0.82	0.00	0.82	
d) Unrealised Forex Gain	7.36	0.00	18.77	7.36	18.77



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

Milind Poddle  
Managing Director  
DIN : 02140324

Place : Pune  
Dated: May 28, 2025.



## AFFORDABLE ROBOTIC & AUTOMATION LIMITED

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

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

• Email : [account@arapl.co.in](mailto:account@arapl.co.in) • Mobile : 7720018914

Date: May 28, 2025

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: Declaration pursuant to Regulation 33 (3)(d) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/Madam,

I, Sengunthar Dakshnamurthy Kalidass, CFO of Affordable Robotic & Automation Limited [CIN: L29299PN2010PLC135298] (the Company) having its Registered Office at Village Wadki, Gat No. 7209, Taluka Haveli, Dist. Pune - 472308, hereby declare that, the Statutory Auditors of the Company, CA Vinit Moondra, M/s. Vijay Moondra & Co., Chartered Accountants IFRN: 112308W) have issued an Audit Report with unmodified opinion on Standalone and Consolidated audited financial results for the financial year ended 31<sup>st</sup> March 2025.

This declaration is given in compliance of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Kindly take this declaration on your records and oblige.

Thanking you,

Yours faithfully,

**For Affordable Robotic & Automation Limited**

  
**SENGUNTHAR DAKSHNAMURTHY KALIDASS**  
Chief Financial Officer

