



Email: account@arapl.co.in

Website: www.arapl.co.in

Affordable Robotic & Automation Limited

CIN: L29299PN2010PLC135298

Date: December 12, 2025

| | |
|--|---|
| To, The Manager Listing department BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai – 400 001 | To, The Manager Listing department NSE Limited “Exchange Plaza”, Bandra – Kurla Complex, Bandra (EAST), Mumbai – 400051 |
| BSE SCRIP CODE: 541402 | NSE SYMBOL: AFFORDABLE |

Subject: Clarification on Observations – Financial Results Submitted on 13-Oct-2025

Ref: Email dated December 12, 2025

Dear Sir/Madam,

With reference to your email dated December 12, 2025 for requested clarification on your observations, please find our reply as follows:

| Observations | Company Reply |
|---|---|
| 1. Machine Readable / Legible Copy of Financial Results: | We would like to clarify that the financial results submitted on 13-Oct-2025 are already in a machine-readable and legible PDF format only. |
| 2. Limited Review Report/ Independent Auditor's Report is not in the format prescribed by SEBI--Auditor Sign is missing | We would like to clarify that Auditor sign is clearly visible on the uploaded report dated October 13, 2025 only. |

For your reference, we are attaching the same report along with this clarification.

We request you to kindly take the above information on your records.

Thank you.

Yours faithfully

For Affordable Robotic & Automation Limited

Ruchika Shinde
Company Secretary

Encl: As stated

Address: Village Wadki, Gat No. 1209 Taluka Haveli, Dist. Pune, Pune, Maharashtra, India - 412308
Mobile: +91-7720018914



Email: account@arapl.co.in

Website: www.arapl.co.in

Affordable Robotic & Automation Limited

CIN: L29299PN2010PLC135298

Date: October 10, 2025

| | |
|---|--|
| To, The Manager Listing department BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai – 400 001 BSE SCRIP CODE: 541402 | To, The Manager Listing department NSE Limited “Exchange Plaza”, Bandra – Kurla Complex, Bandra (EAST), Mumbai – 400051 NSE SYMBOL: AFFORDABLE |
|---|--|

Subject: Outcome of board meeting held on October 10, 2025 and submission of unaudited standalone and consolidated financial results for the quarter ended September 30, 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 Friday, October 10, 2025:

1. Considered and approved standalone and consolidated unaudited financial results of the company for the quarter ended September 30, 2025
2. Any other matter with the permission of the Chair.

In this respect, we are attaching herewith following documents:

1. Standalone and Consolidated Unaudited Financial Results for the quarter/ half year ended on September 30, 2025.
2. Limited Review Report of the Statutory Auditors of the Company i.e., M/s. Vijay Moondra & Co. on the above Results.

The meeting of Board of Directors commenced at 4:30 PM IST and ended at 06:00 PM IST.

We request you to kindly take the above information on your records.

Thank you.

Yours faithfully

For Affordable Robotic & Automation Limited

Ruchika
Jitendrakumar
Shinde

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Jitendrakumar Shinde
Date: 2025.10.10 19:10:10
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**Ruchika Shinde
Company Secretary**

Encl: As stated

Address: Village Wadki, Gat No. 1209 Taluka Haveli, Dist. Pune, Pune, Maharashtra, India - 412308
Mobile: +91-7720018914



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

201-202, 'SARAP', Opp. Navjivan Press, Ashram Road, Ahmedabad - 380 014.
Phone (O) : 079 - 2754 1569 | TeleFax : 079 - 2754 0550 | (R) : 079 - 2676 9402
Email : vk_moondra@rediffmail.com | Website : www.vijaymoondra.com

M/s. Vijay Moondra & Co.
CHARTERED ACCOUNTANTS

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

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

1. We have reviewed the accompanying statement of unaudited financial results of Affordable Robotic & Automation Limited ("the company") for the Half Year / Quarter ended 30th September 2025 ("the statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligation and disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015") as amended.
2. This statement is the responsibility of the Company's management and has been approved by the Board of Directors at their meeting held on October 10, 2025, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the circular. Our responsibility is to issue a report on these financial statements based on our review.
3. We have conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s. Vijay Moondra & Co.
Chartered Accountants
FRN: 112308W

VINIT VIJAYKISHAN
MOONDRA

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VIJAYKISHAN MOONDRA
Date: 2025.10.10 16:22:11
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CA Vinit Moondra
Partner
M. No.: 119398
UDIN: **25119398BMHVKY1058**
Date: 10.10.2025
Place: Ahmedabad

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 Unaudited Standalone Financial Results for the Quarter and Half Year ended as on 30th September, 2025.

(Rs. in Lakhs Except Per Share Data)

| Sr. No. | Particulars | Quarter Ended | | | Half Year Ended | | |
|-----------|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|------------------------|
| | | 30-Sep-25 (Unaudited) | 30-Jun-25 (Unaudited) | 30-Sep-24 (Unaudited) | 30-Sep-25 (Unaudited) | 30-Sep-24 (Unaudited) | 31-Mar-25 (Audited) |
| 1 | Income from Operations | | | | | | |
| | a) Gross Sales | 2629.88 | 2214.56 | 2626.00 | 4844.44 | 4891.16 | 19377.77 |
| | b) Less: Duties, Taxes and Other | 206.41 | 337.81 | 406.12 | 544.22 | 751.84 | 3330.51 |
| | Net Revenue from Operations | 2423.48 | 1876.75 | 2219.88 | 4300.23 | 4139.32 | 16047.26 |
| 2 | Other Income (See Note no.5) | 152.39 | 5.40 | 3.55 | 157.79 | 6.72 | 21.60 |
| 3 | Total Income (1 + 2) | 2575.87 | 1882.15 | 2223.43 | 4458.02 | 4146.04 | 16068.86 |
| 4 | Expenses | | | | | | |
| | a) Cost of materials consumed | 1270.01 | 1721.98 | 529.02 | 2991.99 | 2889.04 | 11182.15 |
| | b) Purchases of stock-in-trade | - | - | - | - | - | - |
| | c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | 114.49 | -356.24 | 915.59 | -241.75 | 0.00 | -102.95 |
| | d) Employee benefits expense | 307.08 | 451.49 | 562.46 | 758.57 | 1089.54 | 2129.12 |
| | e) Finance costs | 104.92 | 121.28 | 102.59 | 226.20 | 208.09 | 466.47 |
| | f) Depreciation and amortisation expense | 53.32 | 37.89 | 28.74 | 91.21 | 57.48 | 151.56 |
| | g) Other expenses | 287.97 | 266.21 | 402.49 | 554.18 | 693.08 | 1421.05 |
| | Total expenses | 2137.79 | 2242.61 | 2540.90 | 4380.40 | 4937.24 | 15247.39 |
| 5 | Profit / (Loss) before exceptional items and tax (3-4) | 438.08 | (360.46) | (317.47) | 77.62 | (791.20) | 821.47 |
| 6 | Exceptional items | - | - | - | - | - | - |
| 7 | Profit/(Loss) before tax (5 - 6) | 438.08 | (360.46) | (317.47) | 77.62 | (791.20) | 821.47 |
| 8 | Tax expense: | | | | | | |
| | a) Current Tax (incl. income tax of earlier years) | 19.54 | | | 19.54 | | 219.30 |
| | b) Deferred Tax | | | | | | 3.58 |
| 9 | Profit/(Loss) for the period from continuing operations (7-8) | 418.55 | (360.46) | (317.47) | 58.09 | (791.20) | 598.59 |
| 10 | Profit/(Loss) from discontinuing operations | - | - | - | - | - | - |
| 11 | Tax expense of discontinuing operations | - | - | - | - | - | - |
| 12 | Profit/(loss) from Discontinuing operations (after tax) (10-11) | - | - | - | - | - | - |
| 13 | Profit/(Loss) for the period (9+12) | 418.55 | (360.46) | (317.47) | 58.09 | (791.20) | 598.59 |
| 14 | Other comprehensive income/(Expense) net of tax | | | | | | |
| | a) Items that will not be reclassified to profit or loss | | | | | | |
| | b) Items that will be reclassified to profit or loss | | | | | | |
| 15 | Total comprehensive income/(Expense) for the period (13 + 14) | 418.55 | (360.46) | (317.47) | 58.09 | (791.20) | 598.59 |
| 16 | Paid up Equity Share Capital (Face Value of Rs.10/-) | 1124.63 | 1124.63 | 1124.63 | 1124.63 | 1124.63 | 1124.63 |
| 17 | Other Equity | | | | | | 10006.39 |
| 18 | Earning Per Share on net Profit/(Loss) (of Rs.10/- each) | | | | | | |
| | Basic EPS and Diluted EPS | 3.72 | -3.21 | -2.82 | 0.52 | -7.04 | 5.32 |

Affordable Robotic and Automation Limited

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

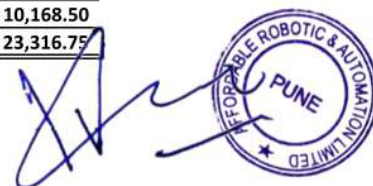
CIN:- L29299PN2010PLC135298

Website:- www.arapl.co.in

Email: Info@arapl.co.in

Note No.1. Disclosure of Standalone Assets and Liabilities as per regulations 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 for the Year ended on 30th September 2025

| | | (Rs. in lakhs) | |
|-------------------------------------|--|----------------------------|--------------------------|
| Sr. No. | Particulars | 30-Sep-2025 (Unaudited) | 31-Mar-2025 (Audited) |
| I) ASSETS | | | |
| 1) Non Current assets | | | |
| | a) Property, Plant and Equipment | 1,461.83 | 1,551.16 |
| | b) Capital work-in-progress PPE | 2,328.37 | 1,841.40 |
| | c) Investment Property | 142.75 | 142.75 |
| | d) Other Intangible Assets | 9.25 | 9.64 |
| | e) Intangible Assets underdevelopment | 149.39 | 149.39 |
| | f) Financial Assets | | |
| | i) Investments | 3,856.98 | 3,856.98 |
| | ii) Trade Receivables | 381.50 | 367.49 |
| | iii) Loans | 1,065.10 | 238.28 |
| | iv) Others | 100.00 | 70.42 |
| | g) Deferred Tax Assets (Net) | - | - |
| | h) Other non current assets | 58.92 | 56.59 |
| | Total Non Current Assets | 9,554.08 | 8,284.11 |
| 2) Current assets | | | |
| | a) Inventories | 5,835.08 | 5,523.96 |
| | b) Financial Assets | | |
| | i) Investments | - | - |
| | ii) Trade receivables | 4,860.76 | 8,512.69 |
| | iii) Cash & Cash equivalents | 357.66 | 385.03 |
| | iv) Bank Balance other than (iii) above | - | - |
| | v) Loans | 17.22 | 17.40 |
| | vi) Others | 7.94 | 6.88 |
| | c) Current Tax Assets | 208.77 | 71.63 |
| | d) Other current assets | 1,310.14 | 515.05 |
| | Total Current Assets | 12,597.57 | 15,032.64 |
| | Total Assets | 22,151.65 | 23,316.75 |
| II) EQUITY & LIABILITIES | | | |
| 1) Equity | | | |
| | a) Equity Share Capital | 1,124.63 | 1,124.63 |
| | b) Other Equity | 10,064.47 | 10,006.39 |
| | Total Equity | 11,189.10 | 11,131.01 |
| 2) Liabilities | | | |
| 1) Non Current Liabilities | | | |
| | a) Financial Liabilities | | |
| | i) Borrowings | 2,065.52 | 2,016.47 |
| | ii) Trade Payable | - | - |
| | iii) Other Financial Liabilities | - | - |
| | b) Provisions | - | - |
| | c) Deferred Tax Liabilities (Net) | 0.77 | 0.77 |
| | d) Other Non-Current Liabilities (Net) | - | - |
| | Total Non-Current Liabilities | 2,066.29 | 2,017.24 |
| 3) Current Liabilities | | | |
| | a) Financial Liabilities | | |
| | i) Borrowings | 3,272.76 | 3,548.12 |
| | ii) Trade Payables | - | - |
| | (A) Total Outstanding dues of MSME | 624.76 | 732.41 |
| | (B) Total Outstanding dues of creditors other than MSMEs | 2,352.50 | 3,891.05 |
| | iii) Other Financial Liabilities | - | 234.53 |
| | (b) Other current liabilities | 1,921.06 | 54.27 |
| | (c) Provisions | 312.75 | 504.18 |
| | (d) Current Tax Liabilities | 412.44 | 1,203.93 |
| | Total Current Liabilities | 8,896.27 | 10,168.50 |
| | Total Equity and Liabilities | 22,151.65 | 23,316.75 |



Affordable Robotic and Automation Limited
Registered Office and Works : Gat No.1209, Village Wadki, Taluka Haveli, Dist. Pune, Pincode 412308, Maharashtra
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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 30th Sept 2025.

| Sr. No. | Particulars | (Rs. in Lakhs) | |
|--|---|------------------------------------|------------------------------------|
| | | 30-Sep-2025 (Unaudited) | 30-Sep-2024 (Unaudited) |
| A CASH FLOW FROM OPERATING ACTIVITIES | | | |
| | Net Profit Before Taxation | 77.62 | (791.20) |
| | Adjustments for: | | |
| | Add/(Less):- | | |
| | Depreciation | 91.21 | 57.48 |
| | Short Provision of IT | - | - |
| | (Profit)/loss on sale of Assets | - | - |
| | Finance Cost | 226.20 | 208.09 |
| | Interest Received on Deposits | (7.11) | (6.64) |
| | Previous year Income | - | - |
| | Dividend Income | - | - |
| | Sub Total | 310.30 | 258.94 |
| | Operating Profit before Working Capital Changes | 387.93 | (532.26) |
| | Movement In working capital: | | |
| | Decrease/(Increase) in Current Investments | - | - |
| | Decrease/(Increase) in Inventories | (311.12) | (124.53) |
| | Decrease/(Increase) in Trade receivables | 3,651.93 | 2,439.92 |
| | Decrease/(Increase) in Short term Loans & Advances | (0.88) | (7.26) |
| | Decrease/(Increase) Other current assets (Excluding Misc Exp) | (932.23) | (270.14) |
| | Increase/(Decrease) in Short Term Borrowings | (275.37) | (230.44) |
| | Increase/(Decrease) in Trade payables | (1,646.20) | (1,013.78) |
| | Increase/(Decrease) in Other current liabilities | 1,632.26 | 482.61 |
| | Increase/(Decrease) in Short term provisions | (982.93) | (212.73) |
| | Total Movement in Working Capital | 1,135.47 | 1,063.64 |
| | Cash Generated from Operations | 1,523.39 | 531.38 |
| | Income Tax paid | 19.54 | - |
| | Net Cash flow from Operating activities (A) | 1,503.86 | 531.38 |
| B CASH FLOW FROM INVESTING ACTIVITIES | | | |
| | Purchase of Fixed Assets, Capital WIP and Advances for Capital Goods & of Payable | (1.48) | (147.20) |
| | Proceeds from Sale of Fixed Assets | | |
| | Capital work in Progress | (486.96) | (60.27) |
| | Long Term Advances | (856.40) | |
| | Other Non Current Liabilities | | |
| | Non Current Assets | (16.34) | 5.00 |
| | Non Current Investment | | |
| | Interest Received on Deposits | 7.11 | 6.64 |
| | Net Cashflow from Investing activities (B) | (1,354.07) | (195.83) |
| C CASH FLOW FROM FINANCING ACTIVITIES | | | |
| | Proceeds from Long term Borrowings | 49.05 | 10.95 |
| | Cash Received from Capital Increase | - | - |
| | Cash Received from Share Premium | - | - |
| | Interest paid | (226.20) | (208.09) |
| | Net Cash flow from financing activities (C) | (177.15) | (197.15) |
| | Net increase in cash & Cash Equivalents | (27.37) | 138.41 |
| | Cash and Cash equivalents as at Opening | 385.03 | 321.74 |
| | Cash and Cash equivalents as at closing | 357.66 | 460.15 |
| As on | | | |
| | Cash & Cash Equivalents | 30-Sep-2025 (Unaudited) | 30-Sep-2024 (Unaudited) |
| | Cash in Hand | 51.68 | 65.36 |
| | Cash at Bank | 6.27 | 59.30 |
| | Fixed Deposits and Accrued Interest | 299.71 | 335.49 |
| | Cash & Cash equivalents as stated | 357.66 | 460.15 |

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

A handwritten signature in blue ink is written over a circular purple stamp. The stamp contains the text 'AFFORDABLE ROBOTIC & AUTOMATION LIMITED' around the perimeter and 'PUNE' in the center.

Notes:

- 3 The above results were reviewed and recommended by the Audit Committee, as its meeting held on October 10, 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 Other Income Included Following

(Rs. In lakhs)

| Particulars | Quarter Ended on | | | Half Year Ended | | Year Ended |
|--------------------------------------|------------------|-------------|-------------|-----------------|-------------|------------|
| | 30-Sep-25 | 30-Jun-25 | 30-Sep-24 | 30-Sep-25 | 30-Sep-24 | 31-Mar-25 |
| | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| a) Interest on Deposits | 1.71 | 5.40 | 3.55 | 7.11 | 6.72 | 16.11 |
| b) Misc Income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.60 |
| c) Unrealised Forex Gain | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4.89 |
| d) Custom Duty Drawback & GST Refund | 150.69 | 0.00 | 0.00 | 150.69 | 0.00 | 0.00 |

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


Milind Padole
Managing Director
DIN : 02140324



Place : Pune
Dated: October 10, 2025.



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

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

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Affordable Robotic and Automation Limited ("the Parent") and its subsidiary (the Parent and its subsidiaries together referred to as "the Group"), and for the Half year ended / quarter ended September 30, 2025 ("the statement"). The Statement has been prepared by the Parent pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015") as amended.
2. This statement is the responsibility of the Company's management and has been approved by the Board of Directors at their meeting held on October 10, 2025, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India, read with the circular. Our responsibility is to issue a report on these consolidated financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. The Statement Includes results of the following entities:
 - a) ARAPL RaaS Private Limited - (Subsidiary of Affordable Robotic and Automation Limited).
 - b) ARAPL RaaS International LLC - (Stepdown Subsidiary of Affordable Robotic and Automation Limited)

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

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

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of our review report in case of ARAPL RaaS Private Limited, ARAPL RaaS International LLC, Masterji. AI Private Limited, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read with the circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s. Vijay Moondra & Co.
Chartered Accountants
FRN: 112308W

VINIT VIJAYKISHAN
MOONDRA

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VIJAYKISHAN MOONDRA
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CA Vinit Moondra
Partner
M. No.: 119398
UDIN: **25119398BMHVKZ1267**
Date: 10.10.2025
Place: Ahmedabad

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 Unaudited Consolidated Financial Results for the Quarter and Half Year ended as on 30th September, 2025.

(Rs. in Lakhs Except Per Share Data)

| Sr. No. | Particulars | Quarter Ended | | | Half Year Ended | | |
|---------|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|------------------------|
| | | 30-Sep-25 (Unaudited) | 30-Jun-25 (Unaudited) | 30-Sep-24 (Unaudited) | 30-Sep-25 (Unaudited) | 30-Sep-24 (Unaudited) | 31-Mar-25 (Audited) |
| 1 | Income from Operations | | | | | | |
| | a) Gross Sales | 3056.16 | 2214.56 | 2868.75 | 5270.72 | 5133.91 | 19586.35 |
| | b) Less: Duties, Taxes and Other | 251.95 | 337.81 | 415.90 | 589.76 | 761.62 | 3330.51 |
| | Net Revenue from Operations | 2804.21 | 1876.75 | 2452.85 | 4680.96 | 4372.29 | 16255.85 |
| 2 | Other Income (See Note no.5) | 152.39 | 9.81 | 16.17 | 162.20 | 23.34 | 99.25 |
| 3 | Total Income (1 + 2) | 2956.60 | 1886.56 | 2469.02 | 4843.16 | 4395.63 | 16355.10 |
| 4 | Expenses | | | | | | |
| | a) Cost of materials consumed | 1527.05 | 1721.98 | 598.38 | 3249.03 | 2958.40 | 11219.37 |
| | b) Purchases of stock-in-trade | - | - | - | - | - | - |
| | c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | 114.49 | -356.24 | 915.59 | -241.75 | 0.00 | -102.95 |
| | d) Employee benefits expense | 316.20 | 451.49 | 753.74 | 767.69 | 1350.48 | 3009.49 |
| | e) Finance costs | 109.31 | 121.28 | 102.81 | 230.59 | 208.31 | 517.52 |
| | f) Depreciation and amortisation expense | 40.52 | 50.69 | 36.90 | 91.21 | 65.64 | 190.73 |
| | g) Other expenses | 372.79 | 266.21 | 544.54 | 639.00 | 1041.29 | 2462.68 |
| | Total expenses | 2480.35 | 2255.41 | 2951.97 | 4735.76 | 5624.13 | 17296.84 |
| 5 | Profit / (Loss) before exceptional items and tax (3-4) | 476.25 | (368.85) | (482.95) | 107.40 | (1,228.50) | (941.74) |
| 6 | Exceptional items | - | - | - | - | - | - |
| 7 | Profit/(Loss) before tax (5 - 6) | 476.25 | (368.85) | (482.95) | 107.40 | (1,228.50) | (941.74) |
| 8 | Tax expense: | | | | | | |
| | a) Current Tax (incl. income tax of earlier years) | 19.54 | - | - | 19.54 | - | 219.30 |
| | b) Deferred Tax | - | - | - | - | - | 3.85 |
| 9 | Profit/(Loss) for the period from continuing operations (7-8) | 456.71 | (368.85) | (482.95) | 87.86 | (1,228.50) | (1,164.88) |
| 10 | Profit/(Loss) from discontinuing operations | - | - | - | - | - | - |
| 11 | Tax expense of discontinuing operations | - | - | - | - | - | - |
| 12 | Profit/(loss) from Discontinuing operations (after tax) (10-11) | - | - | - | - | - | - |
| 13 | Profit/(Loss) for the period (9+12) | 456.71 | (368.85) | (482.95) | 87.86 | (1,228.50) | (1,164.88) |
| 14 | Other comprehensive income/(Expense) net of tax | | | | | | |
| | a) Items that will not be reclassified to profit or loss | - | - | - | - | - | - |
| | b) Items that will be reclassified to profit or loss | - | - | - | - | - | - |
| 15 | Total comprehensive income/(Expense) for the period (13 + 14) | 456.71 | (368.85) | (482.95) | 87.86 | (1,228.50) | (1,164.88) |
| 16 | Paid up Equity Share Capital (Face Value of Rs.10/-) | 1124.63 | 1124.63 | 1124.63 | 1124.63 | 1124.63 | 1124.63 |
| 17 | Other Equity | - | - | - | - | - | 8950.01 |
| 18 | Earning Per Share on net Profit/(Loss) (of Rs.10/- each) | | | | | | |
| | Basic EPS and Diluted EPS | 4.06 | -3.28 | -4.29 | 0.78 | -10.92 | -10.36 |

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 Statement of Assets and Liabilities as per regulations 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 for the Year ended on 30th September 2025.

| | | (Rs. in lakhs) | |
|-------------------------------------|--|----------------------------|--------------------------|
| Sr. No. | Particulars | 30-Sep-2025 (Unaudited) | 31-Mar-2025 (Audited) |
| I) ASSETS | | | |
| 1) Non Current assets | | | |
| | a) Property, Plant and Equipment | 1,666.59 | 1,797.63 |
| | b) Capital work-in-progress PPE | 2,333.77 | 1,846.80 |
| | c) Investment Property | 142.75 | 142.75 |
| | d) Other Intangible Assets | 84.25 | 84.64 |
| | e) Intangible Assets underdevelopment | 4,120.79 | 1,778.91 |
| | f) Financial Assets | | |
| | i) Investments | 55.04 | 55.04 |
| | ii) Trade Receivables | 381.50 | 367.49 |
| | iii) Loans | | |
| | iv) Others | 220.00 | 70.42 |
| | g) Deferred Tax Assets (Net) | | - |
| | h) Other non current assets | 78.02 | 75.59 |
| | Total Non Current Assets | 9,082.70 | 6,219.28 |
| 2) Current assets | | | |
| | a) Inventories | 6,144.48 | 5,786.27 |
| | b) Financial Assets | | |
| | i) Investments | | - |
| | ii) Trade receivables | 4,860.76 | 8,512.69 |
| | iii) Cash & Cash equivalents | 475.13 | 939.42 |
| | iv) Bank Balance other than (iii) above | - | - |
| | v) Loans | 13.03 | 18.07 |
| | vi) Others | 21.08 | 18.66 |
| | c) Current Tax Assets | 580.73 | 416.96 |
| | d) Other current assets | 2,526.78 | 1,364.34 |
| | Total Current Assets | 14,622.00 | 17,056.42 |
| | Total Assets | 23,704.70 | 23,275.69 |
| II) EQUITY & LIABILITIES | | | |
| 1) Equity | | | |
| | a) Equity Share Capital | 1,124.63 | 1,124.63 |
| | b) Other Equity | 9,082.82 | 8,950.01 |
| | Total Equity | 10,207.45 | 10,074.64 |
| 2) Liabilities | | | |
| 1) Non Current Liabilities | | | |
| | a) Financial Liabilities | | |
| | i) Borrowings | 3,265.52 | 2,016.47 |
| | ii) Trade Payable | - | - |
| | iii) Other Financial Liabilities | 519.76 | 519.76 |
| | b) Provisions | - | - |
| | c) Deferred Tax Liabilities (Net) | 1.11 | 1.11 |
| | d) Other Non-Current Liabilities (Net) | - | - |
| | Total Non-Current Liabilities | 3,786.39 | 2,537.34 |
| 3) Current Liabilities | | | |
| | a) Financial Liabilities | | |
| | i) Borrowings | 3,272.76 | 3,548.12 |
| | ii) Trade Payables | | |
| | (A) Total Outstanding dues of MSME | 624.76 | 744.29 |
| | (B) Total Outstanding dues of creditors other than MSMEs | 2,530.33 | 4,115.56 |
| | Minority Interest | 0.79 | |
| | iii) Other Financial Liabilities | 364.36 | 369.28 |
| | (b) Other current liabilities | 1,972.89 | 56.53 |
| | (c) Provisions | 408.99 | 551.19 |
| | (d) Current Tax Liabilities | 535.98 | 1,278.75 |
| | Total Current Liabilities | 9,710.86 | 10,663.72 |
| | Total Equity and Liabilities | 23,704.70 | 23,275.69 |

A handwritten signature in blue ink is written over a circular purple stamp. The stamp contains the text 'AFFORDABLE ROBOTIC & AUTOMATION LIMITED' around the perimeter and 'PUNE' in the center.

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 30th September,2025

| Sr. No. | Particulars | (Rs. in Lakhs) | |
|--|---|------------------------------------|------------------------------------|
| | | 30-Sep-2025 (Unaudited) | 30-Sep-2024 (Unaudited) |
| A CASH FLOW FROM OPERATING ACTIVITIES | | | |
| | Net Profit Before Taxation | 107.40 | (1,228.50) |
| | Adjustments for: | | |
| | Add/(Less):- | | |
| | Depreciation | 91.21 | 65.64 |
| | Short Provision of IT | - | - |
| | (Profit)/loss on sale of Assets | - | - |
| | Finance Cost | 230.59 | 208.31 |
| | Interest Received on Deposits | (10.38) | (22.52) |
| | Previous year Income- Forex Effect | 44.95 | - |
| | Dividend Income | - | - |
| | Sub Total | 356.37 | 251.44 |
| | Operating Profit before Working Capital Changes | 463.77 | (977.06) |
| | Movement In working capital: | | |
| | Decrease/(Increase) in Current Investments | - | - |
| | Decrease/(Increase) in Inventories | (358.21) | (124.53) |
| | Decrease/(Increase) in Trade receivables | 3,651.93 | 1,797.96 |
| | Decrease/(Increase) in Short term Loans & Advances | 2.62 | (291.26) |
| | Decrease/(Increase) Other current assets (Excluding Misc Exp) | (1,326.21) | (554.08) |
| | Increase/(Decrease) in Short Term Borrowings | (275.37) | (230.44) |
| | Increase/(Decrease) in Trade payables | (1,704.75) | (1,612.67) |
| | Increase/(Decrease) in Other current liabilities | 1,912.23 | 980.47 |
| | Increase/(Decrease) in Short term provisions | (884.96) | (179.65) |
| | Total Movement in Working Capital | 1,017.28 | (214.21) |
| | Cash Generated from Operations | 1,481.05 | (1,191.26) |
| | Income Tax paid | 19.54 | - |
| | Net Cash flow from Operating activities (A) | 1,461.52 | (1,191.26) |
| B CASH FLOW FROM INVESTING ACTIVITIES | | | |
| | Purchase of Fixed Assets, Capital WIP and Advances for Capital Goods & of Payable | (35.22) | (177.84) |
| | Proceeds from Sale of Fixed Assets | - | - |
| | Capital work in Progress | (2,753.40) | (60.26) |
| | Long Term Advances | (149.58) | - |
| | Other Non Current Liabilities | - | - |
| | Non Current Assets | (16.44) | 5.00 |
| | Non Current Investment | - | - |
| | Interest Received on Deposits | 10.38 | 22.52 |
| | Net Cashflow from Investing activities (B) | (2,944.26) | (210.59) |
| C CASH FLOW FROM FINANCING ACTIVITIES | | | |
| | Proceeds from Long term Borrowings | 1,249.05 | 249.36 |
| | Cash Received from Capital Increase | - | - |
| | Cash Received from Share Premium | - | - |
| | Interest paid | (230.59) | (208.31) |
| | Net Cash flow from financing activities (C) | 1,018.46 | 41.05 |
| | Net increase in cash & Cash Equivalents | (464.28) | (1,360.81) |
| | Cash and Cash equivalents as at Opening | 939.42 | 3,977.98 |
| | Cash and Cash equivalents as at closing | 475.13 | 2,617.17 |
| As on | | | |
| | Cash & Cash Equivalents | 30-Sep-2025 (Unaudited) | 30-Sep-2024 (Unaudited) |
| | Cash in Hand | 54.99 | 65.36 |
| | Cash at Bank | 120.44 | 648.41 |
| | Fixed Deposits and Accrued Interest | 299.71 | 1,903.40 |
| | Cash & Cash equivalents as stated | 475.13 | 2,617.17 |

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 October 10, 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 Pvt |
| Masterji.AI Private Limited | Subsidiary of Affordable Robotic and | 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 Figures relating to corresponding/previous periods have been regrouped/reclassified wherever necessary to confirm to current period figures.

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

| Particulars | Quarter Ended on | | | Half Year Ended | | Year Ended |
|--------------------------------------|------------------|-------------|-------------|-----------------|-------------|------------|
| | 30-Sep-25 | 30-Jun-25 | 30-Sep-24 | 30-Sep-25 | 30-Sep-24 | 31-Mar-25 |
| | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| a) Interest on Deposits | 1.71 | 8.67 | 16.17 | 10.38 | 23.34 | 90.47 |
| b) Misc Income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.60 |
| c) Custom Duty Drawback & GST Refund | 150.69 | 0.00 | 0.00 | 150.69 | 0.00 | 0.82 |
| d) Unrealised Forex Gain | 0.00 | 1.14 | 0.00 | 1.14 | 0.00 | 7.36 |

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


Milind Padole
Managing Director
DIN : 02140324



Place : Pune

Dated: October 10, 2025.