



AFFORDABLE ROBOTIC AND AUTOMATION LIMITED

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

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

● Email: account@arapl.co.in ● Mobile: 7720018914 ● Website : www.arapl.co.in

● CIN : L29299PN2010PLC135298

Date: December 12, 2024

To,
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G,
BKC, Bandra (E), Mumbai - 400051

Symbol : AFFORDABLE

Subject : Clarification regarding Unaudited Financial Results submitted on November 08, 2024

Dear Sir,

With reference to your email dated December 11, 2024 regarding the unaudited financial result submitted to the Exchange on November 08, 2024 of Affordable Robotic & Automation Limited. Following deficiency has been observed by your good office in result, Clarifications on the same given below:

S. No.	Particulars	Reply
1.	Financial results not submitted within 30 minutes from end of board meeting.	In this regard would like to clarify that due to technical issues we were unable to submit financial results within 30 minutes from the end of the board meeting. But we have sent an email for the same on takeover@nse.co.in on November 08, 2024.
2.	Consolidated limited review report not submitted - please resubmit	Please see attachment
3.	Segment details not submitted- please resubmit	The Company has single segment – Notes no. 3
4.	Financial results submitted is not as per format prescribed by SEBI - Please provide quarter ended financial results.	In this regard please find financial results as per the specific format which is prescribed by SEBI attached herewith. We recently migrated from the SME board to the main board on October 23, 2024. As a result, we have filed half-yearly financials. We will file quarterly results starting next quarter.

You are requested to kindly consider the above explanation and take the same on your record.

Thanking You.

Yours Faithfully,

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

Limited Review Report for unaudited standalone half year result

Review report to Affordable Robotic & Automation Limited

We have reviewed the accompanying statement of unaudited financial results of Affordable Robotic & Automation Limited for the period ended 30th September 2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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. 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.

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

CA V K Moondra
Partner
M. No.: 070431

UDIN: **24070431BKAHTZ5195**

Date: 08.11.2024
Place: Ahmedabad

AFFORDABLE ROBOTIC AND AUTOMATION LTD.
Regn. No. L29299PN2010PLC135298
Gat No.1209, Village Wadki, Taluka Haveli, Dist. Pune, Pune 412308

Standalone Statement of Assets and Liabilities Sheet as on

(INR in Lacs)

Sr. No.	Particulars	As on 30.09.2024 (Unaudited)	As on 30.09.2023 (Unaudited)	As on 31.03.2024 (Audited)	As on 31.03.2023 (Audited)
I) EQUITY & LIABILITIES					
1) Shareholder's Funds					
	a) Share Capital	1,124.63	1,017.96	1,124.63	1,017.96
	b) Reserves & Surplus	8,637.69	3,757.91	9,428.88	4,256.54
	c) Money received against share warrants				
2) Share Application Money Pending Allotment					
3) Non Current Liabilities					
	a) Long term borrowings	1,591.82	1,584.20	1,563.18	1,611.38
	b) Deferred Tax Liabilities (Net)	-	-	-	-
	c) Other Long term liabilities	4.72	39.88	22.41	42.59
	d) Long term provisions				
4) Current Liabilities					
	a) Short term borrowings	2,828.76	2,693.83	3,059.21	2,216.25
	b) Trade payables				
	(a) Total Outstanding dues of micro enterprises and small enterprises	519.02	324.44	434.83	863.11
	(b) Total Outstanding dues of other than micro enterprises and small enterprises	2,979.05	3,842.28	4,077.01	4,012.59
	c) Other current liabilities	1,960.19	1,163.88	1,477.58	833.73
	d) Short term provisions	399.33	328.31	612.07	420.70
	TOTAL	20,045.20	14,752.70	21,799.80	15,274.85
II) ASSETS					
1) Non Current assets					
	a) Property, Plant and Equipement and Intangible Assets				
	i) Property, Plant and Equipment	1,229.02	1,197.82	1,141.01	1,225.02
	ii) Intangible assets	11.69	13.43	9.98	14.57
	iii) Capital work-in-progress PPE	1,780.49	1,647.37	1,720.23	1,575.89
	iv) Intangible assets under development	4.43	4.43	4.43	4.43
	b) Non current Investments	4,004.47	212.71	4,004.47	212.71
	c) Deferred Tax Assets (Net)	2.81	3.50	2.81	3.50
	d) Long term loans and advances	10.00	10.00	10.00	10.00
	e) Other non current assets	55.79	70.79	60.79	70.79
2) Current assets					
	a) Current Investments				
	b) Inventories	5,542.92	4,988.39	5,418.39	4,666.93
	c) Trade receivables	5,669.69	5,117.92	8,109.60	6,596.85
	d) Cash & cash equivalents	460.15	204.11	321.74	204.02
	e) Short term Loans & Advances	452.70	222.03	455.44	314.74
	f) Other current assets	821.05	1,060.22	540.90	375.41
	TOTAL	20,045.20	14,752.70	21,799.80	15,274.85

For and on behalf of the Board of Directors of
Affordable Robotic And Automation Ltd.


Milind M. Padole
Managing Director
DIN : 02140324





Place: Pune
Date: 08.11.2024

AFFORDABLE ROBOTIC AND AUTOMATION LTD.					
Regn. No. L29299PN2010PLC135298					
Gat No.1209, Village Wadki, Taluka Haveli, Dist. Pune, Pune 412308					
Standalone Statement of Audited Financial Results for the Period Ended					
(INR in Lacs)					
Sr. No.	Particulars	Half Year Ended		Financial Year Ended	
		As on 30.09.2024 (Unaudited)	As on 30.09.2023 (Unaudited)	As on 31.03.2024 (Audited)	As on 31.03.2023 (Audited)
I	Revenue from operations				
	Gross Sales	4,891.16	5,104.11	17,714.46	13,335.99
	Less: Duties, Taxes and Other	751.84	838.88	2,707.00	2,020.08
	Net Sales	4,139.32	4,265.23	15,007.46	11,315.91
II	Other Income	6.72	4.17	10.65	21.33
III	Total Revenue (I+II)	4,146.04	4,269.40	15,018.11	11,337.24
IV	Expenses :				
	Cost of materials consumed	2,889.04	2,989.07	9,836.75	7,427.37
	Employee benefits expense	1,089.54	970.35	2,277.52	1,651.54
	Finance costs	208.09	157.82	326.87	268.89
	Depreciation & amortization expense	57.48	61.25	127.90	135.85
	Other Expense	693.08	589.53	1,619.35	1,250.87
	Total Expenses	4,937.24	4,768.02	14,188.38	10,734.52
V	Profit before exceptional and extraordinary items and tax (III-IV)	(791.20)	(498.62)	829.72	602.71
VI	Exceptional items	-	-	-	-
VII	Profit before extraordinary items & tax (V-VI)	(791.20)	(498.62)	829.72	602.71
VIII	Extraordinary items	-	-	-	-
IX	Profit before tax (VII-VIII)	(791.20)	(498.62)	829.72	602.71
X	Tax Expenses:				
	1) Current Tax	-	-	221.84	153.05
	2) Deferred Tax Charges (Revenue)	-	-	0.69	1.88
XI	Profit / (Loss) for the period from continuing operations (IX-X) (*)	(791.20)	(498.62)	607.19	447.79
XII	Profit / (Loss) from discontinuing operations	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-
XIV	Profit / (Loss) from discontinuing operations (after tax) (XII-XIII)	-	-	-	-
XV	Profit and loss for the period (XI+XIV)	(791.20)	(498.62)	607.19	447.79
XVI	Earnings per equity share:				
	1)Basic (Rs.)	(7.04)	(4.90)	5.94	4.40
	2)Diluted (Rs.)	(7.04)	(4.90)	5.94	4.40

Notes referred to above form an integral part of the Profit & Loss Statement.

**For and on behalf of the Board of Directors of
Affordable Robotic And Automation Ltd.**


Milind M. Padole
Managing Director
DIN : 02140324



Place: Pune
Date: 08.11.2024


AFFORDABLE ROBOTIC AND AUTOMATION LTD.
Regn. No. L29299PN2010PLC135298
Gat No.1209, Village Wadki, Taluka Haveli, Dist. Pune, Pune 412308

Standalone Cash Flow Statement for the year ending on

Particulars	INR in Lacs			
	30.09.2024	30.09.2023	31.03.2024	31.03.2023
	Unaudited	Unaudited	Audited	Audited
A CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit Before Tax	(791.20)	(498.62)	829.72	602.71
Adjustments for:				
Depreciation	57.48	61.25	127.90	135.85
Short Provision of IT	-	-	-	-
(Profit)/loss on sale of Assets	-	-	-	-
Interest & Finance Charges	208.09	157.82	326.87	268.89
Interest on FD	(6.64)	(3.83)	(7.84)	(7.11)
Previous year Income	-	-	-	-
Dividend Income	-	-	-	-
	258.94	215.25	446.93	397.63
Operating Profit before Working Capital Change:	(532.26)	(283.38)	1,276.65	1,000.34
Adjustments for:				
Decrease/(Increase) in Current Assets				
Current Investments	-	-	-	-
Inventories	(124.53)	(321.46)	(751.46)	(1,188.41)
Trade receivables	2,439.92	1,478.94	(1,512.75)	(2,518.12)
Short term Loans & Advances	(7.26)	92.72	(140.70)	(62.71)
Other current assets (Excluding Misc Exp)	(270.14)	(684.81)	(165.49)	87.74
Increase/(Decrease) in Current Liabilities				
Short Term Borrowings	(230.44)	477.58	842.96	680.80
Trade payables	(1,013.78)	(708.99)	(363.86)	2,329.08
Other current liabilities	482.61	334.58	643.85	(16.26)
Short term provisions	(212.73)	(92.38)	191.37	167.08
	1,063.64	576.18	(1,256.09)	(520.80)
Cash generated from operations	531.38	292.81	20.57	479.54
Income Tax paid	-	-	221.84	153.05
Net Cash flow from Operating activities	531.38	292.81	(201.27)	326.48
B CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Fixed Assets	(147.20)	(37.34)	(39.31)	(79.90)
Sale of Fixed Assets	-	-	-	-
Capital work in Progress	(60.27)	(71.49)	(144.34)	(100.62)
Long Term Advances	-	-	-	-
Non Current Assets	5.00	-	10.00	(15.01)
Non Current Investment	-	-	(3,791.76)	(0.02)
Interest on FD	6.64	3.83	7.84	7.11
Net Cashflow from Investing activities	(195.83)	(105.01)	(3,957.57)	(188.43)
C CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from Long term Borrowings	10.95	(29.89)	(68.38)	108.85
Cash Received from Capital Increase	-	-	106.67	-
Cash Received from Share Premium	-	-	4,565.15	-
Interest paid	(208.09)	(157.82)	(326.87)	(268.89)
Net Cash flow from financing activities	(197.15)	(187.71)	4,276.57	(160.04)
Net increase in cash & Cash Equivalents	138.41	0.09	117.72	(21.99)
Cash and Cash equivalents as at Opening	321.74	204.02	204.02	226.01
Cash and Cash equivalents as at Closing	460.15	204.11	321.74	204.02

Cash & Cash Equivalents	As on			
	30.09.2024	30.09.2023	31.03.2024	31.03.2023
Cash in Hand	65.36	11.09	16.15	13.05
Cash at Bank	59.30	12.44	6.74	3.44
Fixed Deposits and Accrued Interest	335.49	180.58	298.85	187.53
Cash & Cash equivalents as stated	460.15	204.11	321.74	204.02

For and on behalf of the Board of Directors of
Affordable Robotic And Automation Ltd.


Milind M. Padole
Managing Director
DIN : 02140324



Place: Pune
Date: 08.11.2024

Explanatory notes to the statement of Unaudited Financial Results for the half Year ended 30th September, 2024

1. The above Unaudited Financial Results of Affordable Robotic & Automation Limited (the “Company”) for the half year ended 30th September, 2024 were reviewed and recommended by the Audit Committee and approved and taken on record by the Board of Directors in their respective meetings held on November 08, 2024. These results have been subjected to limited review by the Statutory Auditors.
2. Financial Results have been prepared and presented in accordance with the recognition and measurement principles laid down in the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 and have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP).
3. As the Company's business activities fall within single primary geographical business segment and in the opinion of the management there does not exist separate reportable geographical segment, the disclosure requirements of Accounting Standard 17 - “Segment Reporting”, issued by the Institute of Chartered Accountants of India are not applicable.
4. The figures have been regrouped/rearranged whenever necessary.
5. The results for the half year ended September 30, 2024 are available on the National Stock Exchange of India Limited website at www.nseindia.com, Bombay Stock Exchange of India Limited website at www.bseindia.com and on the Company's website at www.arapl.co.in.

For, Affordable Robotic & Automation Limited



Milind M. Padole
Managing Director
DIN: 02140324



Date: November 08, 2024

Place: Pune



V. K. MOONDRA - 09825 303 998

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

M/s. Vijay Moondra & Co.

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report On consolidated unaudited half yearly financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO THE BOARD OF DIRECTORS OF

Affordable Robotic & Automation Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Affordable Robotic & Automation Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associates and joint ventures for the half year ended 30th September, 2024 and for the period from 01.04.2024 to 30.09.2024 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding half year ended 30th September 2024 and the corresponding period from 01.04.2024 to 30.09.2024, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities: (indicate list of entities included in the consolidation similar to the requirement for audited consolidated results)

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 7 below, 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, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Our conclusion is not modified in respect of this matter.

7. We did not review the interim financial statements / financial information / financial results of subsidiaries included in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results reflect total assets of Rs.5193.89 Lacs- as at 30th September, 2024 and total net revenues of Rs. 232.97 Lacs- and Rs. 437.30 Lacs Total Net Loss after tax and for the period from 01.04.2024 to 30.09.2024 respectively, for the period from 01.04.2024 to 30.09.2024, as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also includes the Group's share of net profit/(loss) after tax of Rs. (-1228.50) Lacs and Rs.4395.63/- and total comprehensive income for the half year ended 30th September, 2024 and for the period from 01.04.2024 to 30.09.2024, respectively, as considered in the consolidated unaudited financial results, in respect of associates and joint ventures, whose interim financial statements / financial information/ financial results have not been reviewed by us. These interim financial statements / financial information / financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, associates and joint ventures, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.


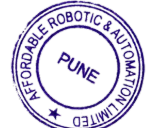
Our conclusion on the Statement is not modified in respect of the above matters.

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

CA V K Moondra
Partner
M. No.: 070431

UDIN: **24070431BKAHUA9939**


Date: 09.11.2024
Place: Ahmedabad

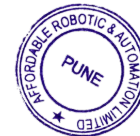
AFFORDABLE ROBOTIC AND AUTOMATION LTD.					
Regn. No. L29299PN2010PLC135298					
Gat No.1209, Village Wadki, Taluka Haveli, Dist. Pune, Pune 412308					
Consolidated Statement of Assets and Liabilities Sheet as on					
(INR in Lacs)					
Sr. No.	Particulars	As on 30.09.2024 (Unaudited)	As on 30.09.2023 (Unaudited)	As on 31.03.2024 (Audited)	As on 31.03.2023 (Audited)
I) EQUITY & LIABILITIES					
1) Shareholder's Funds					
	a) Share Capital	1,124.63	1,017.96	1,124.63	1,017.96
	b) Reserves & Surplus	8,907.48	4,248.66	10,135.98	4,928.08
	c) Money received against share warrants				
2) Share Application Money Pending Allotment					
3) Non Current Liabilities					
	a) Long term borrowings	1,830.18	1,584.20	1,563.18	1,611.38
	b) Deferred Tax Liabilities (Net)	0.03	-	0.04	0.02
	c) Other Long term liabilities	524.48	559.63	542.17	562.35
	d) Long term provisions		-	-	-
4) Current Liabilities					
	a) Short term borrowings	2,828.76	2,693.83	3,059.21	2,216.25
	b) Trade payables		-	-	-
	(a) Total Outstanding dues of micro enterprises and small enterprises	531.29	325.17	434.83	918.00
	(b) Total Outstanding dues of other than micro enterprises and small enterprises	3,008.20	3,851.70	4,717.33	4,012.59
	c) Other current liabilities	2,582.22	1,207.00	1,601.75	909.18
	d) Short term provisions	434.01	332.09	613.66	425.40
	TOTAL	21,771.27	15,820.26	23,792.76	16,601.21
II) ASSETS					
1) Non Current assets					
	a) Property, Plant and Equipment and Intangible Assets				
	i) Property, Plant and Equipment	1,251.43	1,200.12	1,141.01	1,227.31
	ii) Intangible assets	11.69	13.43	9.98	14.57
	iii) Capital work-in-progress PPE	2,207.85	2,143.42	2,176.68	2,071.94
	iv) Intangible assets under development	33.52	9.83	4.43	9.83
	b) Non current Investments	202.54	210.04	202.54	210.04
	c) Deferred Tax Assets (Net)	2.81	4.38	2.81	3.50
	d) Long term loans and advances	10.00	10.00	10.00	10.00
	e) Other non current assets	55.79	70.79	60.79	70.79
2) Current assets					
	a) Current Investments	-	-	-	-
	b) Inventories	5,542.92	4,988.39	5,418.39	4,666.93
	c) Trade receivables	7,644.32	5,149.79	9,442.28	6,622.73
	d) Cash & cash equivalents	2,617.17	351.87	3,977.98	723.35
	e) Short term Loans & Advances	760.91	131.66	469.65	216.17
	f) Other current assets	1,430.33	1,536.55	876.24	754.04
	TOTAL	21,771.27	15,820.26	23,792.77	16,601.21
For and on behalf of the Board of Directors of Affordable Robotic And Automation Ltd.					
Place: Pune		 Milind M. Padole Managing Director DIN : 02140324			
Date: 08.11.2024					

AFFORDABLE ROBOTIC AND AUTOMATION LTD.					
Regn. No. L29299PN2010PLC135298					
Gat No.1209, Village Wadki, Taluka Haveli, Dist. Pune, Pune 412308					
Consolidated Statement of Audited Financial Results for the Period Ended					
(INR in Lacs)					
Sr. No.	Particulars	Half Year Ended		Financial Year Ended	
		As on 30.09.2024 (Unaudited)	As on 30.09.2023 (Unaudited)	As on 31.03.2024 (Audited)	As on 31.03.2023 (Audited)
I	Revenue from operations				
	Gross Sales	5,133.91	5,119.81	19,016.93	13,402.66
	Less: Duties, Taxes and Other	761.62	838.88	2,707.00	2,023.98
	Net Sales	4,372.29	4,280.93	16,309.93	11,378.68
II	Other Income	23.34	7.67	30.48	21.70
III	Total Revenue (I+II)	4,395.63	4,288.60	16,340.41	11,400.39
IV	Expenses :				
	Cost of materials consumed	2,958.40	2,991.49	10,363.99	7,485.80
	Employee benefits expense	1,350.48	974.26	2,309.58	1,652.96
	Finance costs	208.31	157.99	374.70	272.68
	Depreciation & amortization expense	65.64	61.25	293.52	141.30
	Other Expense	1,041.29	783.90	2,133.33	1,476.58
	Total Expenses	5,624.13	4,968.90	15,475.12	11,029.33
V	Profit before exceptional and extraordinary items and tax (III-IV)	(1,228.50)	(680.30)	865.29	371.06
VI	Exceptional items	-	-	-	-
VII	Profit before extraordinary items & tax (V-VI)	(1,228.50)	(680.30)	865.29	371.06
VIII	Extraordinary items	-	-	-	-
IX	Profit before tax (VII-VIII)	(1,228.50)	(680.30)	865.29	371.06
X	Tax Expenses:				
	1) Current Tax	-	-	221.84	153.05
	2) Deferred Tax Charges (Revenue)	-	-	0.71	1.88
XI	Profit / (Loss) for the period from continuing operations (IX-X) (*)	(1,228.50)	(680.30)	642.75	216.13
XII	Profit / (Loss) from discontinuing operations	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-
XIV	Profit / (Loss) from discontinuing operations (after tax) (XII-XIII)	-	-	-	-
XV	Profit and loss for the period (XI+XIV)	(1,228.50)	(680.30)	642.75	216.13
XVI	Earnings per equity share:				
	1)Basic (Rs.)	(10.92)	(6.68)	6.29	2.12
	2)Diluted (Rs.)	(10.92)	(6.68)	6.29	2.12

Notes referred to above form an integral part of the Profit & Loss Statement.

**For and on behalf of the Board of Directors of
Affordable Robotic And Automation Ltd.**


Milind M. Padole
 Managing Director
 DIN : 02140324



Place: Pune
Date: 08.11.2024

AFFORDABLE ROBOTIC AND AUTOMATION LTD.
Regn. No. L29299PN2010PLC135298
Gat No.1209, Village Wadki, Taluka Haveli, Dist. Pune, Pune 412308

Consolidated Cash Flow Statement for the year ending on

Particulars	INR in Lacs			
	30.09.2024	30.09.2023	31.03.2024	31.03.2023
	Unaudited	Unaudited	Audited	Audited
A CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit Before Tax	(1,228.50)	(680.30)	865.29	371.06
Adjustments for:				
Depreciation	65.64	61.25	129.41	136.33
Short Provision of IT	-	-	-	4.97
(Profit)/loss on sale of Assets	-	-	-	-
Interest & Finance Charges	208.31	157.99	374.70	-
Interest on FD	(22.52)	(3.83)	(7.84)	272.68
Previous year Income	-	-	-	(7.11)
Dividend Income	-	-	-	-
	251.44	215.41	496.27	406.87
Operating Profit before Working Capital Changes	(977.06)	(464.88)	1,361.56	777.93
Adjustments for:				
Decrease/(Increase) in Current Assets				
Current Investments	-	-	-	-
Inventories	(124.53)	(321.46)	(751.46)	(1,188.41)
Trade receivables	1,797.96	1,472.94	(2,819.54)	(2,544.00)
Short term Loans & Advances	(291.26)	84.51	(253.47)	(38.96)
Other current assets (Excluding Misc Exp)	(554.08)	(782.51)	(117.65)	(121.33)
Increase/(Decrease) in Current Liabilities				
Short Term Borrowings	(230.44)	477.58	842.96	680.80
Trade payables	(1,612.67)	(753.72)	221.57	2,372.60
Other current liabilities	980.47	302.23	692.57	48.08
Short term provisions	(179.65)	(93.30)	188.27	164.74
	(214.21)	386.27	(1,996.77)	(626.48)
Cash generated from operations	(1,191.26)	(78.61)	(635.21)	151.45
Income Tax paid	-	-	221.84	153.05
Net Cash flow from Operating activities	(1,191.26)	(78.61)	(857.05)	(1.60)
B CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Fixed Assets	(177.84)	(37.34)	(43.06)	(82.67)
Sale of Fixed Assets	-	-	-	-
Capital work in Progress	(60.26)	(71.47)	(99.34)	(384.90)
Long Term Advances	-	-	-	-
Non Current Assets	5.00	-	10.00	(15.01)
Non Current Investment	-	-	7.50	-
Interest on FD	22.52	3.83	7.84	7.11
Net Cashflow from Investing activities	(210.59)	(104.99)	(117.06)	(475.47)
C CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from Long term Borrowings	249.36	(29.89)	(68.38)	628.56
Cash Received from Capital Increase	-	-	106.67	-
Cash Received from Share Premium	-	-	4,565.15	403.47
Interest paid	(208.31)	(157.99)	(374.70)	(272.68)
Net Cash flow from financing activities	41.05	(187.88)	4,228.74	759.35
Net increase in cash & Cash Equivalents	(1,360.81)	(371.48)	3,254.63	282.28
Cash and Cash equivalents as at Opening	3,977.98	723.35	723.35	441.07
Cash and Cash equivalents as at Closing	2,617.17	351.87	3,977.98	723.35

Cash & Cash Equivalents	As on			
	30.09.2024	30.09.2023	31.03.2024	31.03.2023
Cash in Hand	65.36	12.53	19.20	14.01
Cash at Bank	648.41	158.77	3,659.93	521.81
Fixed Deposits and Accrued Interest	1,903.40	180.58	298.85	187.53
Cash & Cash equivalents as stated	2,617.17	351.87	3,977.98	723.35

For and on behalf of the Board of Directors of
Affordable Robotic And Automation Ltd.


Milind M. Padole
Managing Director
DIN : 02140324



Place: Pune
Date: 08.11.2024

Explanatory notes to the statement of Unaudited Financial Results for the half Year ended 30th September, 2024

1. The above Unaudited Financial Results of Affordable Robotic & Automation Limited (the “Company”) for the half year ended 30th September, 2024 were reviewed and recommended by the Audit Committee and approved and taken on record by the Board of Directors in their respective meetings held on November 08, 2024. These results have been subjected to limited review by the Statutory Auditors.
2. Financial Results have been prepared and presented in accordance with the recognition and measurement principles laid down in the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 and have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP).
3. As the Company's business activities fall within single primary geographical business segment and in the opinion of the management there does not exist separate reportable geographical segment, the disclosure requirements of Accounting Standard 17 - “Segment Reporting”, issued by the Institute of Chartered Accountants of India are not applicable.
4. The figures have been regrouped/rearranged whenever necessary.
5. The results for the half year ended September 30, 2024 are available on the National Stock Exchange of India Limited website at www.nseindia.com, Bombay Stock Exchange of India Limited website at www.bseindia.com and on the Company's website at www.arapl.co.in.

For, Affordable Robotic & Automation Limited



Milind M. Padole
Managing Director
DIN: 02140324



Date: November 08, 2024

Place: Pune