



# AUTOLINE INDUSTRIES LTD.

Regd. Office: Survey Nos. 313/314, Nanekarwadi, Chakan,

Tal: - Khed, Dist. - Pune : 410 501, INDIA

Ph: +91 2135 635865 / 6, Fax : +91 2135 664864.

Website : [www.autolineind.com](http://www.autolineind.com)

CIN-L34300PN1996PLC104510



Date: February 07, 2026

To,

**BSE Limited**

Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai- 400001  
General Manager, Listing  
Corporate Relations Department  
Scrip Code: 532797

**National Stock Exchange of India Limited**

Exchange Plaza, C-1, Block G, Bandra Kurla  
Complex, Bandra (E) Mumbai – 400 051  
Vice President, Listing  
Corporate Relations Department  
Symbol: AUTOIND

**Sub: Outcome of Board Meeting pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations").**

Dear Sir/Madam,

Pursuant to Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 we would like to inform that the Board of Directors of the Company at their Meeting held on Saturday, February 07, 2026 inter-alia, has considered and approved the Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and nine months ended December 31, 2025 along with Limited Review Report issued by the Auditors of the Company, in respect of the aforesaid Unaudited Financial Results.

The Meeting of the Board of Directors commenced at 01:00 P.M and concluded at 05:00 P.M. The approved Unaudited Financial Results for the quarter and nine months ended December 31, 2025 along with Limited Review Report are enclosed herewith.

Kindly take the same on record and acknowledge the receipt of the same.

Yours sincerely,

**For Autoline Industries Limited**

**Pranvesh Tripathi**

**Company Secretary & Compliance Officer**

**Mem No. A16724**

**Place: Pune**

**Independent Auditor's Limited Review Report on Standalone Unaudited Financial Results of  
Autoline Industries Limited for the quarter and nine months ended December 31, 2025, Pursuant to  
Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To,

**The Board of Directors  
Autoline Industries Limited  
(CIN - L34300PN1996PLC104510)  
S.No.313, 314, 320 to 323, Nanekarwadi,  
Chakan, Tal. Khed, Pune - 410501**

### **Introduction**

1. We have reviewed the accompanying statement of Standalone Unaudited Financial Results of **Autoline Industries Limited** ("the Company") for the quarter and nine months ended on December 31, 2025, together with notes thereon ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations").
2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors on February 07, 2026, 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, as amended ("the Act"), read with relevant rules issued there under and other recognised accounting practices and policies generally accepted in India and Regulation 33 of the Listing Regulations in this regard. Our responsibility is to express a conclusion on the Statement based on our review.

### **Scope of 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 ("ICAI"). This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 specified under section 143 (10) of the Companies Act, 2013 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.



**Basis for Qualified Conclusion**

4. The Company had recognised credit for Minimum Alternate Tax (MAT) for the Assessment Years 2011-12 and 2012-13 corresponding to financial years 2010-11 and 2011-12 under section 115 JAA of the provisions of the Income Tax Act, 1961 totalling to Rs. 1,193.61 Lakhs. As per the provisions of the Income Tax Act, 1961, these MAT Credits are available for utilization for a period of 15 years from the year in which it is recognized. The Company expects to utilise the MAT credit within the remaining period. During the quarter ended June 30, 2025 the company has written off the MAT credit of Rs. 596.81 Lakhs, and the balance of Rs. 596.80 Lakhs has been carried forward.

However, in our conclusion, based on the financial projections made available to us as well as the existence of accumulated carry forward losses as per tax laws, it is unlikely that such balance MAT Credit of Rs. 596.80 Lakhs can be utilized within the designated period. Accordingly, the MAT Credit Asset, total comprehensive income & retained earnings in the statement are overstated to that extent.

**Qualified Conclusion**

5. Except for the possible effects of the matter specified under "Basis for Qualified Conclusion", Based on our review conducted as stated above, 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 Ind AS 34 as prescribed under section 133 of the Act and other recognised accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations in this regard, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**Sharp & Tannan Associates**

Chartered Accountants

Firm's Reg. No.: 109983W

by the hand of



  
**CA. Arnob Choudhuri**

Partner

Membership No.: (F) 156378

UDIN: 2615637800ZM00Y9068

Pune, February 07, 2026

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**Independent Auditor's Limited Review Report on Consolidated Unaudited Financial Results of  
Autoline Industries Limited for the quarter and nine months ended December 31, 2025, pursuant to  
Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To,

**The Board of Directors  
Autoline Industries Limited**

(CIN - L34300PN1996PLC104510)  
S.No.313, 314, 320 to 323, Nanekarwadi,  
Chakan, Tal. Khed, Pune - 410501

**Introduction**

1. We have reviewed the accompanying statement of Consolidated Unaudited Financial Results of **Autoline Industries Limited** ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), which includes the Group's share of profit/(loss) in its associates for the quarter and nine months ended December 31, 2025, together with notes thereon ("the Statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. The Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors on February 07, 2026, 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, as amended ("the Act"), read with rules issued there under and other recognized accounting practices and policies generally accepted in India and Regulation 33 of the Listing Regulations in this regard. Our responsibility is to express a conclusion on the Statement based on our review.

**Scope of 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 specified under section 143 (10) of the Companies Act, 2013 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 Listing Regulations in this regard, to the extent applicable.

4. 'The Statement' includes the results of the entities mentioned below:

<b>Sr. No.</b>	<b>Name of the related party</b>	<b>Nature of relationship</b>
1.	Autoline Industries Limited (AIL)	Holding Company
2.	Autoline Design Software Limited	Subsidiary Company
3.	Autoline E-Mobility Private Limited	Subsidiary Company
4.	Autoline Industrial Parks Limited	Subsidiary Company - 43% Stake & Significant Influence - Up to April 15, 2025
5.	Koderat Investments Ltd., Cyprus (Non-Operative) - (KIL, Cyprus)	Subsidiary Company
	- SZ Design SRL - (Under Liquidation)	Associate of Koderat Investments Limited
	- Zagato SRL Milan Italy (Voluntary Liquidation)	Associate of Koderat Investments Limited

#### **Basis for Qualified Conclusion**

5. The Holding Company had recognised credit for Minimum Alternate Tax (MAT) for the Assessment Years 2011-12 and 2012-13 corresponding to financial years 2010-11 and 2011-12 under section 115 JAA of the provisions of the Income Tax Act, 1961 totaling to Rs. 1,193.61 Lakhs. As per the provisions of the Income Tax Act, 1961, these MAT Credits are available for utilization for a period of 15 years from the year in which it is recognized. The Holding Company expects to utilize the MAT credit within the remaining period. During the quarter ended June 30, 2025 the Holding Company has written off the MAT credit of Rs. 596.81 Lakhs, and the balance of Rs. 596.80 Lakhs has been carried forward.

However, in our conclusion, based on the financial projections made available to us as well as the existence of accumulated carry forward losses as per tax laws, it is unlikely that such balance MAT Credit of Rs. 596.80 Lakhs can be utilized within the designated period. Accordingly, the MAT Credit Asset, total comprehensive income & retained earnings in the statement are overstated to that extent.

#### **Qualified Conclusion**

6. Except for the possible effects of the matter specified under "Basis for Qualified Conclusion", Based on our review conducted as stated above, 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 Ind AS 34 as prescribed under section 133 of the Act and other recognised accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations in this regard, including the manner in which it is to be disclosed, or that it contains any material misstatement.



**Other matter**

7. Two foreign associates & one foreign subsidiary are non-operative entities and their financial information as of December 31, 2025 are not reviewed. This financial information is provided by the Holding Company's management in whose opinion the same is not material to the Group.

Our conclusion is not modified with respect to this other matter.

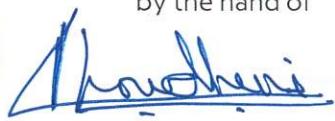
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**Sharp & Tannan Associates**

Chartered Accountants

Firm's Reg. No.: 109983W

by the hand of



**CA. Arnob Choudhuri**

Partner

Membership No.: (F) 156378

UDIN: 26156378HSEKJIS058



Pune, February 07, 2026

**AUTOLINE INDUSTRIES LIMITED**

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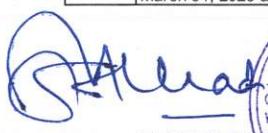
Website : www.autolineind.com

Tel. +91-2135-635 865/6

**Statement of Profit and Loss for the Quarter and Nine Months Ended December 31, 2025**

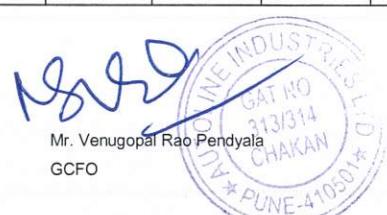
( Rs in Lakhs except EPS )

Sr.No.	Particulars	STANDALONE					
		Quarter Ended		Nine Months Ended		Year Ended	
		31-Dec-2025	30-Sep-2025	31-Dec-2024	31-Dec-2025	31-Dec-2024	31-Mar-2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	<b>Continuing Operations</b>						
1	<b>Revenue From Operations</b>						
	Revenue from operations	20,899	17,279	15,560	53,329	46,233	65,693
	Other income	92	108	122	327	338	494
	<b>Total Income</b>	<b>20,991</b>	<b>17,387</b>	<b>15,682</b>	<b>53,656</b>	<b>46,571</b>	<b>66,187</b>
2	<b>Expenses</b>						
	Cost of materials consumed	13,950	11,843	11,045	36,842	32,536	44,849
	Purchases of stock-in-trade	-	-	-	-	-	-
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(217)	(651)	(949)	(2,116)	(2,354)	(1,306)
	Employee benefit expense	1,456	1,250	1,090	3,935	3,263	4,421
	Finance costs	1,033	988	865	2,944	2,290	3,171
	Depreciation and amortisation expense	518	515	447	1,546	1,267	1,746
	Other Expenses	3,763	3,159	2,715	9,714	8,064	10,962
	<b>Total expenses</b>	<b>20,503</b>	<b>17,104</b>	<b>15,213</b>	<b>52,865</b>	<b>45,066</b>	<b>63,843</b>
3	<b>Profit / (Loss) before exceptional items and tax</b>	<b>488</b>	<b>283</b>	<b>469</b>	<b>791</b>	<b>1,505</b>	<b>2,344</b>
4	<b>Exceptional items</b>	-	-	(346)	1,910	(346)	(358)
5	<b>Profit / (Loss) before tax from Continuing Operations</b>	<b>488</b>	<b>283</b>	<b>123</b>	<b>2,701</b>	<b>1,159</b>	<b>1,986</b>
6	<b>Tax Expense</b>						
	Current tax	-	-	-	-	-	-
	Deferred tax / MAT Credit Written off	-	-	-	597	-	82
	Current tax expense relating to prior years	-	-	-	-	-	-
	Deferred tax	-	-	-	-	-	-
7	<b>Profit / (Loss) after tax from Continuing Operations</b>	<b>488</b>	<b>283</b>	<b>123</b>	<b>2,104</b>	<b>1,159</b>	<b>1,904</b>
	<b>Net Profit / (Loss) attributable to</b>						
	Owners of the company						
	Non-controlling interest						
8	<b>Profit / (Loss) from Discontinued Operations</b>	-	-	-	-	-	-
	Tax Expense of Discontinued Operations	-	-	-	-	-	-
9	<b>Profit / (Loss) after tax from Discontinued Operations</b>	-	-	-	-	-	-
10	<b>Profit / (Loss) for the period / year (7+9)</b>	<b>488</b>	<b>283</b>	<b>123</b>	<b>2,104</b>	<b>1,159</b>	<b>1,904</b>
11	<b>Other Comprehensive Income / (Loss)</b>						
	<b>Items that will not be reclassified to profit and loss</b>						
	Remeasurements of post-employment benefit obligations-(loss)/gains	36	32	3	85	(44)	(63)
	Owners of the company						
	Non-controlling interest						
12	<b>Total Comprehensive Income / (Loss) for the period</b>	<b>524</b>	<b>315</b>	<b>126</b>	<b>2,189</b>	<b>1,115</b>	<b>1,841</b>
	<b>Total Comprehensive Income / (Loss) attributable to</b>						
	Owners of the company						
	Non-controlling interest						
13	Paid up Equity share capital (Face Value of ₹ 10/- each)	4,537	4,537	4,317	4,537	4,317	4,317
14	Reserves excluding Revaluation Reserves						9,876
15	Earnings per share (for continuing operations)						
	Basic (in ₹ ) (after exceptional items)	1.08	0.62	0.31	4.71	2.97	4.75
	Diluted (in ₹ ) (after exceptional items)	1.08	0.62	0.30	4.71	2.81	4.51
	Earnings per share (for discontinued operations)						
	Basic (in ₹ ) (after exceptional items)	-	-	-	-	-	-
	Diluted (in ₹ ) (after exceptional items)	-	-	-	-	-	-
	Earnings per share (for continuing and discontinued operations)						
	Basic (in ₹ ) (after exceptional items)	1.08	0.62	0.31	4.71	2.97	4.75
	Diluted (in ₹ ) (after exceptional items)	1.08	0.62	0.30	4.71	2.81	4.51
	EPS : Basic and diluted EPS for all periods except for the year ended March 31, 2025 are not annualised.						



Mr. Shivaji Akhade

MD &amp; CEO



Mr. Venugopal Rao Pendyala

GCFO



**AUTOLINE INDUSTRIES LIMITED**

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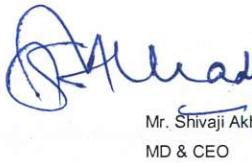
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**Statement of Profit and Loss for the Quarter and Nine Months Ended December 31, 2025**

(Rs in Lakhs except EPS)

Sr.No.	Particulars	CONSOLIDATED					
		Quarter Ended		Nine Months Ended		Year Ended	
		31-Dec-2025	30-Sep-2025	31-Dec-2024	31-Dec-2025	31-Dec-2024	31-Mar-2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>Continuing Operations</b>							
<b>1</b>	<b>Revenue From Operations</b>						
	Revenue from operations	20,946	17,331	15,607	53,474	46,356	65,855
	Other income	89	104	101	311	274	409
	<b>Total Income</b>	<b>21,035</b>	<b>17,435</b>	<b>15,708</b>	<b>53,785</b>	<b>46,630</b>	<b>66,264</b>
<b>2</b>	<b>Expenses</b>						
	Cost of materials consumed	13,964	11,865	11,054	36,894	32,551	44,875
	Purchases of stock-in-trade	-	-	-	-	-	-
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(217)	(651)	(949)	(2,116)	(2,354)	(1,306)
	Employee benefit expense	1,503	1,292	1,138	4,063	3,398	4,606
	Finance costs	1,039	995	879	2,964	2,318	3,205
	Depreciation and amortisation expense	527	525	455	1,573	1,293	1,780
	Other Expenses	3,728	3,126	2,677	9,609	7,935	10,833
	<b>Total expenses</b>	<b>20,544</b>	<b>17,152</b>	<b>15,254</b>	<b>52,987</b>	<b>45,141</b>	<b>63,993</b>
<b>3</b>	<b>Profit / (Loss) before exceptional items and tax</b>	<b>491</b>	<b>283</b>	<b>454</b>	<b>798</b>	<b>1,489</b>	<b>2,271</b>
<b>4</b>	<b>Exceptional items</b>	-	-	(346)	628	(346)	(358)
<b>5</b>	<b>Profit / (Loss) before tax from Continuing Operations</b>	<b>491</b>	<b>283</b>	<b>108</b>	<b>1,426</b>	<b>1,143</b>	<b>1,913</b>
<b>6</b>	<b>Tax Expense</b>						
	Current tax	8	5	-	20	-	14
	Deferred tax / MAT Credit Written off	-	-	-	597	-	82
	Current tax expense relating to prior years	-	-	(2)	-	(2)	(2)
	Deferred tax	-	-	-	-	-	8
<b>7</b>	<b>Profit / (Loss) after tax from Continuing Operations</b>	<b>483</b>	<b>278</b>	<b>110</b>	<b>809</b>	<b>1,145</b>	<b>1,811</b>
Net Profit / (Loss) attributable to							
	Owners of the company	483	278	110	809	1,145	1,811
	Non-controlling interest	-	-	-	-	-	-
<b>8</b>	<b>Profit / (Loss) from Discontinued Operations</b>	-	-	(7)	-	(18)	(32)
	Tax Expense of Discontinued Operations	-	-	-	-	-	-
<b>9</b>	<b>Profit / (Loss) after tax from Discontinued Operations</b>	-	-	(7)	-	(18)	(32)
<b>10</b>	<b>Profit / (Loss) for the period / year (7+9)</b>	<b>483</b>	<b>278</b>	<b>103</b>	<b>809</b>	<b>1,127</b>	<b>1,779</b>
<b>11</b>	<b>Other Comprehensive Income / (Loss)</b>						
Items that will not be reclassified to profit and loss							
	Remeasurements of post-employment benefit obligations-(loss)/gains	37	33	4	89	(42)	(61)
	Owners of the company	37	33	4	89	(42)	(61)
	Non-controlling interest	-	-	-	-	-	-
<b>12</b>	<b>Total Comprehensive Income / (Loss) for the period</b>	<b>520</b>	<b>311</b>	<b>107</b>	<b>898</b>	<b>1,085</b>	<b>1,718</b>
Total Comprehensive Income / (Loss) attributable to							
	Owners of the company	520	311	115	898	1,101	1,744
	Non-controlling interest	-	-	(8)	-	(16)	(26)
<b>13</b>	<b>Paid up Equity share capital (Face Value of ₹ 10/- each)</b>	<b>4,537</b>	<b>4,537</b>	<b>4,317</b>	<b>4,537</b>	<b>4,317</b>	<b>4,317</b>
<b>14</b>	<b>Reserves excluding Revaluation Reserves</b>						10,901
<b>15</b>	<b>Earnings per share (for continuing operations)</b>						
	Basic (in ₹ ) (after exceptional items)	1.07	0.61	0.28	1.81	2.93	4.52
	Diluted (in ₹ ) (after exceptional items)	1.07	0.61	0.27	1.81	2.78	4.29
	Earnings per share (for discontinued operations)						
	Basic (in ₹ ) (after exceptional items)	-	-	(0.02)	-	(0.05)	(0.08)
	Diluted (in ₹ ) (after exceptional items)	-	-	(0.02)	-	(0.04)	(0.08)
	Earnings per share (for continuing and discontinued operations)						
	Basic (in ₹ ) (after exceptional items)	1.07	0.61	0.26	1.81	2.88	4.44
	Diluted (in ₹ ) (after exceptional items)	1.07	0.61	0.25	1.81	2.74	4.21
EPS : Basic and diluted EPS for all periods except for the year ended March 31, 2025 are not annualised.							

  
 Mr. Shivaji Akhade  
 MD & CEO



  
 Mr. Venugopal Rao Pendyala  
 GCFO



## NOTES

1. The above financial results of Autoline Industries Limited ("the Parent" or "the Company") and its subsidiaries (together referred to as "Group") and its Associates for the quarter and nine months ended on December 31, 2025 have been reviewed by the Audit Committee at its Meeting held on February 06, 2026 and approved by the Board of Directors at the meeting held on February 07, 2025 in accordance with the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. This Financial result has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
3. The Statutory Auditors have carried out a Limited Review of the above Financial results.
4. The Company mainly operates in a single primary business segment comprising of manufacturing sheet metal auto components and assemblies thereof, therefore the disclosure requirements as per Ind AS-108 "Operating Segments" are not applicable to the Company.
5. Koderat Investments Limited, an overseas subsidiary of the company has invested in Zagato s.r.l. and SZ Design s.r.l; Italy (Associate Companies). These associate companies are under voluntary liquidation in their respective jurisdiction. Zagato s.r.l. excluded Koderat Investments Limited as a 'Shareholder' by passing a shareholders resolution as per their local law. Hence, Koderat Investments Limited does not have any control over the accounts of Zagato s.r.l. and SZ Design s.r.l, accordingly as per Ind AS -110, the Consolidated Financial Statements of the company have considered the numbers of Standalone Financial results of Koderat Investment Limited. As per the opinion of the Management, this subsidiary is not material to the group.
6. The company had issued 44,12,237 (Forty-Four Lakhs Twelve Thousand Two Hundred and Thirty-Seven) fully paid Compulsorily Convertible Debentures (CCDs) of Rs. 10/- each at a value of Rs.102.50 (Rupees One Hundred and Two and Fifty Paisa) each carrying an interest at the rate of 12% per annum, payable on a half-yearly basis. The Company allotted 42, 12,237 CCDs in two tranches respectively on December 28, 2023 and January 01, 2024 with a lock in period of maximum one year. The Company has converted the said 42,12,237 CCDs into 42,12,237 no of Equity Shares on December 27, 2024, of a face value of Rs. 10/- each with a premium of Rs. 92.50 each. The Listing Applications, for the above said allotted shares, issued from the NSE on May 12, 2025 and from BSE on May 13, 2025. The Final Trading Approval for the above-said shares were issued by NSE and BSE on June 16, 2025.

The company had issued 2,200,000 (Twenty-Two Lakhs) warrants at a face value of Rs. 10/- (Rupees Ten only) at a value of Rs.102.50 (Rupees One Hundred and Two and Fifty Paisa) each, for an aggregate amount of Rs. 2,255 Lakhs (Rupees Twenty Two Crore Fifty-Five Lakhs only) on a preferential basis to the promoters of the Company on January 01, 2024.

The said warrants were converted in to 2,200,000 Equity shares within 18 Months of allotment on June 27, 2025, on receiving the full Warrant money and on exercising the option by Warrant holders for

conversion of the said warrants in full. The listing approval for the 2,200,000 Equity shares was received from stock exchanges on October 30, 2025.

7. The Company entered into a Share Purchase Agreement (SPA) dated August 8, 2023, with MNSC Ltd. for the sale of its shareholding in its subsidiary, AIPL. The AIL representing total 44.78 % stake (including 1.52% indirect holding through subsidiary) in AIPL share capital. The Company transferred 30,416,690 shares in AIPL, representing 88.79% of its total shareholding in AIPL, along with all associated rights to MNSC Ltd. Proportionate consideration of Rs.8,450 lakhs was received for the transferred shares, which had a cost of acquisition of Rs. 7,072.42 lakhs and had previously been classified as 'Assets Held for Sale' as per Ind AS 105. Accordingly, the Company determined that control over AIPL had been relinquished. In its Standalone Financial Results, recognised a net gain of Rs. 1,910.25 lakhs after adjusting the proportionate cost of acquisition and related sale expense and presented under 'Exceptional Items' within the quarter ended June 30, 2025. The remaining shareholding of 3,839,399 shares has been measured at cost and accounted for as an investment in an associate. This investment continues to be classified as 'Assets Held for Sale', reflecting the Company's continuing significant influence over the AIPL. During the reporting quarter, the Company received the balance consideration of Rs.1,066.63 lakhs, resulting in cumulative receipts aggregating to Rs.9,516.63 lakhs. Accordingly, no amount remains outstanding as at the end of the reporting period.

In the Consolidated Financial results, AIPL has been excluded from line-by-line consolidation from the date control was lost.

The resulting gain of Rs. 627.95 lakhs from the disposal or loss of control are reported under the 'Exceptional Item' in the Company's Consolidated Financial Results. The remaining shareholding has been measured at fair value, accounted for as an investment in an associate, and classified as 'Assets Held for Sale'.

The summary of results of the aforesaid discontinued operations as included in the results are as follows:

(Rs. In Lakhs)

Particulars	Quarter ended			Nine months ended		Year ended
	31-December-2025	30-September-2025	31-December-2024	31-December-2025	31-December-2024	31-Mar-2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Revenue (Including Other Income)	-	-	4	-	20	25
Expenses	-	-	11	-	38	57
Profit / (Loss) before tax and exceptional items from discontinued operations	-	-	(7)	-	(18)	(32)
Exceptional items	-	-	-	-	-	-
Profit / (Loss) before tax items from	-	-	(7)	-	(18)	(32)

discontinued operations						
Tax Expense	-	-	-	-	-	-
Profit / (Loss) after tax from discontinued operations	-	-	(7)	-	(18)	(32)

#### 8. Exceptional item: On standalone

(Rs. In Lakhs)

Particulars	Quarter ended			Nine months ended		Year ended
	31-December-2025	30-September-2025	31-December-2024	31-December-2025	31-December-2024	31-Mar-2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
i. Sales Tax Dues Paid	-	-	(223)	-	(223)	(235)
ii. Compounding Fees (Income Tax)	-	-	(123)	-	(123)	(123)
iii. Incidental Expenses for sale of share Investment (Refer Note 07)	-	-	-	(260)	-	-
iv. Profit on sale of equity share investment (Refer Note 07)	-	-	-	2170	-	-

#### Exceptional item: Consolidated basis

(Rs. In Lakhs)

Particulars	Quarter ended			Nine months ended		Year ended
	31-December-2025	30-September-2025	31-December-2024	31-December-2025	31-December-2024	31-Mar-2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
i. Sales Tax Dues Paid	-	-	(223)	-	(223)	(235)
ii. Compounding Fees (Income Tax)	-	-	(123)	-	(123)	(123)
iii. Incidental Expenses for sale of share Investment (Refer Note 07)	-	-	-	(260)	-	-
iv. Profit on sale of equity share investment (Refer Note 07)	-	-	-	888	-	-

- i) During year ending on March 31, 2025, the Company recognized a sales tax liability related to Order. Addl. CST/Pune/Installment/2024-25/B-168. This order was issued on December 6, 2024, amounting to Rs. 235 Lakhs.
- ii) The company previously received a notice regarding the compounding of a TDS for the FY 2017- 18 to 2022-23. During year ending on March 31, 2025, the Company settled this liability by paying Rs. 123 Lakhs.

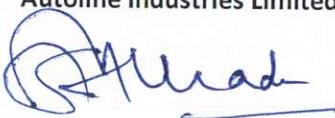
9. During the previous reporting period, the Company entered into an agreement with Gujarat Industrial Development Corporation (GIDC) on 5th May 2025 for acquiring a 99-year leasehold land valued at Rs. 1,130 lakhs. An advance payment of Rs. 373 lakhs was made on 23rd March 2025, which has been recorded under Capital Advances as of 31st March 2025. Possession of the land was obtained on the same date as the agreement execution, i.e., 5th May 2025. The remaining balance is payable in 32 equal quarterly installments, with an interest rate of 10.5% per annum, as per the terms of the agreement.

In accordance with Ind AS 116, land is capitalized when the entity gains control over the asset. During the reporting period, the Company obtained control of the leased land and accordingly capitalized it as a Right-of-Use (ROU) asset amounting to Rs. 1,130 lakhs.

A corresponding financial liability of Rs. 756 lakhs has been recognized as a loan liability, with interest being amortized over the lease term."

10. On November 21, 2025, the Government of India notified four Labour Codes, which consolidate multiple existing labour laws into a unified framework governing employment and post-employment benefits. Based on the best information available, applicable legal interpretations and professional guidance, the Company has assessed the financial impact arising primarily from changes in the definition of wages and employee benefit entitlements. In accordance with IND AS 19, these changes constitute a plan amendment requiring immediate recognition of past service costs, resulting in an incremental impact of the Group and the Company of Rs. 70.27 Lakhs and Rs. 66.12 Lakhs, respectively which have been recognised as an employee benefit expense in the current reporting period. The Company continues to monitor the finalisation of Central and State Rules and related clarifications and will account for any further impact in accordance with applicable accounting standards in the period in which such developments occur.
11. The figures for the previous periods are re-classified/ re-arranged/ re-grouped, wherever necessary, to correspond with the current period's classification/ disclosure.

By Order of the Board  
Autoline Industries Limited



Shivaji Tukaram Akhade  
Managing Director  
DIN: 00006755  
Place: Pune  
Date: 07-02-2026



Venugopal Rao Pendyala  
Chief Financial Officer

Place: Pune  
Date: 07-02-2026

