

Date – November 12, 2024

To,

The BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai- 400001
General Manager, Listing
Corporate Relations Department
BSE – 532797

The National Stock Exchange of India Ltd
Exchange Plaza, C-1, Block G, Bandra Kurla
Complex, Bandra (E) Mumbai – 400 051
Vice President, Listing
Corporate Relations Department
NSE - AUTOIND

Sub: Outcome of Board Meeting held on Tuesday, November 12, 2024.

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 its Meeting held on Tuesday, November 12, 2024 inter-alia, has considered and approved the Unaudited Financial Results (Standalone and Consolidated) of the Company for the Quarter and Half Year ended September 30, 2024, 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 05:15 P.M. and concluded at 09:30 P.M. The approved Unaudited Financial Results for the Quarter and Half Year ended September 30, 2024 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
M.No. A16724

Independent Auditor's Limited Review Report on Standalone Unaudited Financial Results of Autoline Industries Limited for the quarter & half year ended September 30, 2024, 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 Unaudited Standalone Financial Results of **Autoline Industries Limited** ("the Company") for the quarter & half year ended September 30, 2024, 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 November 12, 2024, 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.

Conclusion

4. 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.

Pune, November 12, 2024



Sharp & Tannan Associates

Chartered Accountants

Firm's Reg. No.: 0109983W

digitally signed by

ARNOB ARNOB

CHOUDHU CHOUDHURI

RI 2024.11.12

21:33:28 +05'30'

CA. Arnob Choudhuri

Partner

Membership No.: (F) 156378

UDIN: 24156378BKHHHE2861

- 0 -

Sharp & Tannan Associates

Chartered Accountants

802, Lloyds Chambers, Dr. Ambedkar Road
Opp. Ambedkar Bhavan, Pune 411011, INDIA.

T: +91 20 2605 0802

F: +91 20 2605 0803

E: pune.office@sharandtannan.com

W: www.sharandtannan.com

Independent Auditor's Limited Review Report on Consolidated Unaudited Financial Results of Autoline Industries Limited for the Quarter & half year ended September 30, 2024, 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 and joint ventures for the Quarter & half year ended September 30, 2024, 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 Holding Company's Management and approved by the Holding Company's Board of Directors on November 12, 2024, 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



File No. CFS LRR_Q2_2024-25

Page 1 of 3

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:

| Sr. No. | Name of the related party | Nature of relationship |
|---------|--|--|
| 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 (Significant Influence & 43% Stake) |
| 5. | Koderat Investments Ltd., Cyprus (Non-Operative) – (KIL, Cyprus) | Subsidiary Company |
| | - SZ Design SRL - (Under Liquidation) | Associate of Koderat Investments Limited – Subsidiary |
| | - Zagato SRL Milan Italy (Voluntary Liquidation) | Associate of Koderat Investments Limited – Subsidiary |

Conclusion

5. Based on our review conducted and procedures performed as stated in "Scope of review" paragraph above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with recognition and measurement principles laid down in Ind AS 34 as prescribed under section 133 of the Act and other recognized accounting practice and principles 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

6. Two foreign associates & one foreign subsidiary are non-operative entities and their financial information as of September 30, 2024 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.

Sharp & Tannan Associates

Chartered Accountants

Firm's Reg. No.: 0109983W

digitally signed by the



ARNOB ARNOB
CHOUDH CHOUDHURI
URI 2024.11.12
21:33:53 +05'30'

CA. Arnob Choudhuri

Partner

Membership No.: (F) 156378

UDIN: 24156378BKHHHF5280

Pune, November 12, 2024

Statement of Profit and Loss for the Quarter and Half Year Ended September 30, 2024

(Rs In Lakhs except EPS)

| Sr.No | Particulars | STANDALONE | | | | | | CONSOLIDATED | | | | | |
|-------|---|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--|
| | | 30-Sep-2024 (Unaudited) | 30-Jun-2024 (Unaudited) | 30-Sep-2023 (Unaudited) | 30-Sep-2024 (Unaudited) | 30-Sep-2023 (Unaudited) | Year Ended 31-Mar-2024 (Audited) | 30-Sep-2024 (Unaudited) | 30-Jun-2024 (Unaudited) | 30-Sep-2023 (Unaudited) | 30-Sep-2024 (Unaudited) | 30-Sep-2023 (Unaudited) | Year Ended 31-Mar-2024 (Audited) |
| 1 | Revenue From Operations | 15,598 | 15,075 | 16,054 | 30,872 | 30,900 | 65,074 | 15,636 | 15,113 | 16,157 | 30,740 | 31,066 | 65,415 |
| | Revenue from operations | 15,598 | 15,075 | 16,054 | 30,872 | 30,900 | 65,074 | 15,636 | 15,113 | 16,157 | 30,740 | 31,066 | 65,415 |
| | Other income | 124 | 92 | 60 | 217 | 115 | 293 | 115 | 74 | 49 | 189 | 89 | 249 |
| | Total Income | 15,722 | 15,167 | 16,114 | 31,089 | 31,015 | 65,367 | 15,751 | 15,187 | 16,206 | 30,928 | 31,155 | 65,663 |
| 2 | Expenses | 11,029 | 10,462 | 11,925 | 21,490 | 22,279 | 45,965 | 10,534 | 10,467 | 11,037 | 21,497 | 22,299 | 46,020 |
| | Cost of materials consumed | | | | | | | | | | | | |
| | Purchases of stock-in-trade | | | | | | | | | | | | |
| | Changes in inventories of finished goods, work-in-progress and stock-in-trade | (639) | (769) | (359) | (1,406) | (181) | 11 | (636) | (766) | (329) | (1,406) | (181) | 11 |
| | Employee benefit expense | 1,077 | 1,081 | 925 | 2,158 | 1,877 | 3,844 | 1,126 | 1,136 | 974 | 2,263 | 1,974 | 4,043 |
| | Finance costs | 713 | 712 | 498 | 1,425 | 1,048 | 2,231 | 726 | 725 | 518 | 1,461 | 1,088 | 2,304 |
| | Depreciation and amortisation expenses | 421 | 369 | 341 | 821 | 680 | 1,350 | 431 | 408 | 349 | 836 | 666 | 1,303 |
| | Other Expenses | 2,625 | 2,729 | 2,460 | 5,264 | 4,694 | 10,088 | 2,662 | 2,690 | 2,474 | 5,275 | 4,719 | 10,277 |
| 3 | Total expenses | 15,227 | 14,622 | 15,598 | 29,652 | 30,397 | 63,489 | 15,281 | 14,658 | 15,793 | 29,918 | 30,595 | 64,030 |
| 4 | Profit/(Loss) before exceptional items and tax | 495 | 542 | 416 | 1,037 | 618 | 1,878 | 490 | 529 | 353 | 1,020 | 485 | 1,625 |
| 5 | Profit/(Loss) before tax | 495 | 542 | 416 | 1,037 | 618 | 1,878 | 490 | 529 | 353 | 1,020 | 485 | 1,625 |
| 6 | Tax Expenses | | | | | | | | | | | | |
| | Current tax | | | | | | | | | | | | |
| | Deferred tax | | | | | | | | | | | | |
| 7 | Profit/(Loss) after tax | 495 | 542 | 416 | 1,037 | 618 | 1,878 | 490 | 529 | 353 | 1,020 | 485 | 1,625 |
| | Net Profit/(Loss) attributable to Owners of the company | 495 | 542 | 416 | 1,037 | 618 | 1,878 | 490 | 529 | 353 | 1,020 | 485 | 1,625 |
| | Owners of the company | | | | | | | | | | | | |
| | Non-controlling interest | | | | | | | | | | | | |
| 8 | Other Comprehensive Income / (Loss) | | | | | | | | | | | | |
| | Items that will not be reclassified to profit and loss | | | | | | | | | | | | |
| | Remeasurements of post-employment benefit obligations/(loss)/gains | (17) | (30) | 11 | (47) | 18 | 15 | (17) | (29) | 11 | (46) | 18 | 17 |
| | Owners of the company | (17) | (30) | 11 | (47) | 18 | 15 | (17) | (29) | 11 | (46) | 18 | 17 |
| | Non-controlling interest | | | | | | | | | | | | |
| 9 | Total Comprehensive Income / (Loss) for the period | 478 | 512 | 427 | 990 | 636 | 1,893 | 473 | 500 | 342 | 974 | 476 | 1,602 |
| | Total Comprehensive Income / (Loss) attributable to Owners of the company | 478 | 512 | 427 | 990 | 636 | 1,893 | 473 | 500 | 342 | 974 | 476 | 1,602 |
| | Owners of the company | | | | | | | | | | | | |
| | Non-controlling interest | | | | | | | | | | | | |
| 10 | Paid up Equity share capital (Face Value of " " (Lakhs)) | 3,895 | 3,895 | 3,895 | 3,895 | 3,895 | 3,895 | 3,895 | 3,895 | 3,895 | 3,895 | 3,895 | 3,895 |
| 11 | Reserves excluding Revaluation Reserves | | | | | | 8,455 | | | | | | |
| 12 | Earnings per share (Quarter and half year figures are not annualised) | | | | | | | | | | | | |
| | Basic (in " " (after exceptional items)) | 1.27 | 1.39 | 1.07 | 2.66 | 1.59 | 4.82 | 1.26 | 1.36 | 0.85 | 2.62 | 1.18 | 4.07 |
| | Diluted (in " " (after exceptional items)) | 1.10 | 1.23 | 1.07 | 2.33 | 1.59 | 4.66 | 1.09 | 1.20 | 0.85 | 2.29 | 1.18 | 3.98 |

Signature

Mr. Shivaji Aminze
MD

Mr. Venugopal Rao Pendyala
CEO

Mr. Dharm Biswas
CFO

Date: 12/11/2024
Place: Pune

Signature



AUTOLINE INDUSTRIES LIMITED

Regd. Office : S.Nos. 313, 314, 320 to 323, Nanekarwadi, Chakan, Taluka-Khed, Dist- Pune-410 501

CIN : L34300PN1996PLC104510

Email : investorservices@autolineind.com

Website : www.autolineind.com

Tel. +91-2135-635 865/6

Statement of Assets and Liabilities

(Rs in Lakhs)

| Particulars | STANDALONE | | CONSOLIDATED | |
|---|---------------|---------------|---------------|---------------|
| | As at | As at | As at | As at |
| | 30-Sep-2024 | 31-Mar-2024 | 30-Sep-2024 | 31-Mar-2024 |
| ASSETS | | | | |
| (1) Non-current assets | | | | |
| (a) Property, plant and equipment | | | | |
| (b) Capital work in progress | 15,415 | 13,206 | 15,418 | 13,211 |
| (c) Other Intangible assets | 2,482 | 189 | 2,482 | 189 |
| (d) Intangible assets under development | 60 | 61 | 60 | 61 |
| (e) Right of use Assets | - | - | 1,489 | 1,276 |
| (f) Goodwill on consolidation | 1,311 | 1,338 | 1,393 | 1,420 |
| (g) Investment in subsidiaries | - | - | 4,013 | 4,013 |
| (h) Financial Assets | 7,583 | 7,583 | - | - |
| (i) Investments | 10 | 10 | 10 | 10 |
| (ii) Trade receivables | - | - | - | - |
| (iii) Other financial assets | - | - | - | - |
| (iv) Loans and advances | 192 | 188 | 192 | 188 |
| (i) Income tax assets (net) | 309 | 202 | 391 | 259 |
| (j) Deferred tax assets (MAT Credit) | 1,275 | 1,275 | 1,310 | 1,310 |
| (k) Other Non-current assets | 3,881 | 3,838 | 3,881 | 3,838 |
| Total non-current assets | 32,518 | 27,890 | 30,619 | 25,775 |
| (2) Current assets | | | | |
| (a) Inventories | 6,936 | 5,161 | 17,982 | 16,213 |
| (b) Financial Assets | - | - | - | - |
| (i) Investments | - | - | - | - |
| (ii) Trade Receivables | 10,841 | 11,408 | 10,843 | 11,410 |
| (iii) Cash and cash equivalents | 8 | 4 | 16 | 15 |
| (iv) Bank balances other than (iii) above | 3,448 | 1,636 | 3,712 | 1,892 |
| (v) Loans and advances | 2,250 | 2,040 | 24 | 20 |
| (vi) Other Financial assets | 37 | 35 | 38 | 36 |
| (c) Other current assets | 1,784 | 1,372 | 2,591 | 2,149 |
| (d) Assets held for Sale | - | - | - | - |
| Total current assets | 25,304 | 21,656 | 35,206 | 31,735 |
| Total Assets | 57,822 | 49,546 | 65,825 | 57,510 |
| EQUITY AND LIABILITIES | | | | |
| (1) Equity | | | | |
| (a) Equity Share capital | 3,896 | 3,896 | 3,896 | 3,896 |
| (b) Other Equity | 9,537 | 8,546 | 10,651 | 9,669 |
| (c) Non-controlling Interest | - | - | 6,380 | 6,369 |
| Total Equity | 13,433 | 12,442 | 20,907 | 19,934 |
| (2) Liabilities | | | | |
| Non-current liabilities | | | | |
| (a) Financial Liabilities | | | | |
| (i) Borrowings | 5,264 | 5,256 | 5,264 | 5,256 |
| (ii) Lease liabilities | 48 | 80 | 104 | 149 |
| (b) Provisions | 115 | 99 | 155 | 137 |
| (c) Deferred tax liabilities (net) | - | - | - | - |
| Total non-current liabilities | 5,427 | 5,435 | 5,523 | 5,542 |
| Current liabilities | | | | |
| (a) Financial Liabilities | | | | |
| (i) Borrowings | 15,341 | 13,899 | 15,406 | 13,961 |
| (ii) Trade payables | | | | |
| a) Total outstanding dues of micro, small and medium enterprises | 2,760 | 1,571 | 2,804 | 1,588 |
| b) Total outstanding dues of other than micro, small and medium enterprises | 6,442 | 6,291 | 6,484 | 6,343 |
| (iii) Other financial liabilities | 2,646 | 2,640 | 2,751 | 2,729 |
| (iv) Lease liabilities | 61 | 56 | 99 | 79 |
| (b) Other current liabilities | 11,027 | 6,618 | 11,165 | 6,741 |
| (c) Provisions | 685 | 594 | 686 | 595 |
| Total current liabilities | 38,962 | 31,669 | 39,395 | 32,034 |
| Total Liabilities | 44,389 | 37,104 | 44,918 | 37,576 |
| Total Equity & Liabilities | 57,822 | 49,546 | 65,825 | 57,510 |

 Mr. Shivaji Akhade
MD

 Mr. Venugopal Rad Pendyala
CEO

 Mr. Uffam Biswas
CFO

 Date: 12/11/2024
Place: Pune

AUTOLINE INDUSTRIES LIMITED
 Regd. Office : S. No. 313/314, Nanekarwadi, Chakan, Pune-410 501
STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPT 30, 2024

| Particulars | For the half year ended Sept 30, 2024 | For the year ended March 31, 2024 |
|--|--|--------------------------------------|
| | (Rs in lakhs) | (Rs in lakhs) |
| A. Cash Flow from Operating Activities | | |
| Profit / (Loss) before tax | 1,037 | 1,879 |
| Adjustment for : | | |
| Depreciation | 821 | 1,350 |
| Interest Paid & Finance Cost | 1,425 | 1,805 |
| MAT credit written off | - | 64 |
| Exchange Rate Unrealised (Gain) / Loss | 3 | 7 |
| Unwinding of Interest Income-Lease | (2) | (3) |
| Interest Income on Deposits | (62) | (68) |
| Interest Income on Advance to Subsidiaries | (132) | (190) |
| Operating Profit before Working Capital Changes | 3,090 | 4,844 |
| Adjustment for changes in operating assets | | |
| (Increase) / Decrease in Inventories | (1,775) | (246) |
| (Increase) / Decrease in Trade Receivable | 567 | (4,037) |
| (Increase) / Decrease in Loans and Advances Current | (6) | (5) |
| (Increase) / Decrease in Other Financial Assets Current | - | (1) |
| (Increase) / Decrease in Other Current Assets | (412) | (588) |
| (Increase) / Decrease in Other Non Current Assets | (16) | 1 |
| (Increase) / Decrease in Other Financial Assets Non-Current | (4) | (63) |
| Adjustment for changes in operating liabilities | | |
| Increase / (Decrease) in Trade Payables | 1,339 | 546 |
| Increase / (Decrease) in Other Financial Liabilities Current | 152 | 1,204 |
| Increase / (Decrease) in Other Current Liabilities | 959 | (367) |
| Increase / (Decrease) in Provision Current | 44 | 74 |
| Increase / (Decrease) in Provision Non-Current | 16 | 12 |
| Cash Generated from Operations | 3,954 | 1,374 |
| Income tax refund received (net of payments) | (108) | 80 |
| Net Cash Generated / (Used) from Operating Activities | 3,846 | 1,454 |
| B. Cash Flow from Investing Activities | | |
| Acquisition of Property, plant and equipment (including capital work in progress, capital advance) | (5,314) | (8,010) |
| Acquisition of Other intangible assets (net) | (7) | (23) |
| Fixed Deposit with Banks | (1,812) | (1,195) |
| Receipt of Advance against sales of Investment | 3,450 | 4,400 |
| Interest Income on deposits | 62 | 68 |
| Interest Income on advance to subsidiaries | 132 | 190 |
| Net Cash Generated / (Used) from Investing Activities | (3,489) | (4,570) |
| C. Cash Flow from Financing Activities | | |
| Proceeds from Short Term Borrowings (Net of repayment) | 1,375 | 994 |
| Repayment of Long Term Borrowings (Net of proceeds) | 312 | 960 |
| Advances taken / recovered from subsidiaries | 134 | 744 |
| Advances given / repayment to subsidiaries | (338) | (1,497) |
| Interest Paid & Finance Cost | (1,573) | (2,190) |
| Payment of principal portion of lease liabilities | (26) | (1,107) |
| Received as government subsidy | - | 317 |
| Proceeds from Issue of share warrants | - | 564 |
| Proceeds / (Repayment) of CCD | (238) | 4,332 |
| Net Cash Generated / (Used) from Financing Activities | (354) | 3,117 |
| Net Increase / Decrease in Cash & Cash Equivalent | 4 | 1 |
| Cash and cash equivalents at the beginning of the year | 4 | 3 |
| Cash and cash equivalents at the end of the year | 8 | 4 |
| Net Increase / Decrease in Cash & Cash Equivalent | 4 | 1 |



Shivaji Akhade

Mr. Shivaji Akhade
MD

Venugopal Rao Pendyala

Mr. Venugopal Rao Pendyala
CEO

Uttam Biswas

Mr. Uttam Biswas
CFO



Date: 12/11/2024
Place: Pune

| AUTOLINE INDUSTRIES LIMITED | | |
|--|---|---|
| Regd. Office : S. No. 313/314, Nanekarwadi, Chakan, Pune-410 501 | | |
| CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPT 30, 2024 | | |
| PARTICULARS | For the half year ended Sept 30, 2024 | For the year ended March 31, 2024 |
| | (Rs in lakhs) | (Rs in lakhs) |
| A. Cash Flow from Operating Activities | | |
| Profit / (Loss) before tax | 1,020 | 1,625 |
| Adjustment for : | | |
| Depreciation | 838 | 1,383 |
| Interest Paid & Finance Cost | 1,211 | 1,856 |
| Exchange Rate Unrealised (Gain) / Loss | 3 | 7 |
| Unwinding of Interest Income-Lease | (2) | (3) |
| Interest Income on deposits | (169) | (228) |
| Operating Profit before Working Capital Changes | 2,901 | 4,640 |
| Adjustment for changes in operating assets | | |
| (Increase) / Decrease in Inventories | (1,769) | 90 |
| (Increase) / Decrease in Trade Receivable | 567 | (3,856) |
| (Increase) / Decrease in Loans and Advances Current | (3) | (14) |
| (Increase) / Decrease in Other Financial Assets Current | - | (1) |
| (Increase) / Decrease in Other Current Assets | (441) | (697) |
| (Increase) / Decrease in Other Non Current Assets | (16) | 1 |
| (Increase) / Decrease in Other Financial Assets Non-Current | (4) | 242 |
| Adjustment for changes in operating liabilities | | |
| Increase / (Decrease) in Trade Payables | 1,357 | 532 |
| Increase / (Decrease) in Other Financial Liabilities Current | 174 | 1,171 |
| Increase / (Decrease) in Other Current Liabilities | 974 | (315) |
| Increase / (Decrease) in Provision Current | 44 | 71 |
| Increase / (Decrease) in Provision Non-Current | 18 | 17 |
| Cash Generated from Operations | 3,802 | 1,880 |
| | | |
| Income tax paid (net of refunds if any) | (132) | 40 |
| | | |
| Net Cash Generated / (Used) from Operating Activities | 3,670 | 1,920 |
| B. Cash Flow from Investing Activities | | |
| Acquisition of Property, plant and equipment (including capital work in progress, capital advance) | (5,314) | (8,010) |
| Acquisition of Other Intangible assets (Net) | (200) | (619) |
| Fixed Deposit with Banks | (1,820) | (1,450) |
| Receipt of Advance against sales of Investment | 3,450 | 4,400 |
| Interest Income on deposits | 169 | 228 |
| Net Cash Generated / (Used) from Investing Activities | (3,715) | (5,451) |
| C. Cash Flow from Financing Activities | | |
| Proceeds from Short Term Borrowings (Net of repayment) | 1,378 | 748 |
| Repayment of Long Term Borrowings (Net of proceeds) | 312 | 960 |
| Interest Paid & Finance Cost | (1,366) | (2,268) |
| Payment of principal portion of lease liabilities | (39) | (1,132) |
| Received as government subsidy | - | 317 |
| Advance to others | - | 18 |
| Proceeds from Issue of share warrants | - | 564 |
| Proceeds / (Repayment) of CCD | (238) | 4,332 |
| Net Cash Generated / (Used) from Financing Activities | 47 | 3,537 |
| | | |
| Net Increase / (Decrease) in Cash & Cash Equivalent | 2 | 6 |
| Cash and cash equivalents at the beginning of the year | 14 | 8 |
| Cash and cash equivalents at the end of the year | 16 | 14 |
| Net Increase / Decrease in Cash & Cash Equivalent | 2 | 6 |



Mr. Shivaji Akhade

Mr. Venugopal Rao Pendyala
CEO

Mr. Uttam Biswas
CFO



Date: 12/11/24
Place: Pune

Notes:

1. The above financial results of the Company for the quarter and half year ended on September 30, 2024 have been reviewed by the Audit Committee at its meeting held on November 11, 2024, and approved by the Board of Directors at the meeting held on November 12, 2024 in accordance with the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. This statement 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 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 Government of India's Code for Social Security 2020 ("the Code") received assent from the President in September 2020. However, the date from when the Code will become applicable and the Rules have not yet been notified. The Company will assess the impact of the Code and account for the same once the effective date and the rules are notified.
7. The figures of the previous period have been regrouped wherever necessary.

By the order of the Board
For Autoline Industries Limited



Shivaji Tukaram Akhade
Director

Din: 00006755

Date: 12/11/2024

Place: Pune

