

**Scrip code**

Scrip code	541402
NSE Symbol	
MSEI Symbol	
ISIN	INE692Z01013
Name of company	Affordable Robotic & Automation Limited
Result Type	Main Format
Type of company	SME
Class of security	Equity
Date of start of financial year	01-04-2022
Date of end of financial year	31-03-2023
Date of board meeting when results were approved	14-11-2022
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	07-11-2022
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Half yearly
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited	Unaudited
Segment Reporting	Single segment
Description of single segment	Automation & Car Parking
Start date and time of board meeting	14-11-2022 16:30
End date and time of board meeting	14-11-2022 20:30
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

## Financial Results - Other than Bank

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2022	01-04-2022
B	Date of end of reporting period	30-09-2022	30-09-2022
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>1</b>	<b>Revenue From Operations</b>		
	Revenue from operations	1813.48	1813.48
	Other income	0.424	0.424
	<b>Total Revenue</b>	<b>1813.904</b>	<b>1813.904</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	1352.605	1352.605
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
(d)	Employee benefit expense	656.948	656.948
(e)	Finance costs	113.568	113.568
(f)	Depreciation and amortisation expense	62.293	62.293
<b>(g)</b>	<b>Other Expenses</b>		
1	Other Expense	488.094	488.094
	<b>Total other expenses</b>	<b>488.094</b>	<b>488.094</b>
	<b>Total expenses</b>	<b>2673.508</b>	<b>2673.508</b>

## Financial Results - Other than Bank

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>3</b>	<b>Profit before exceptional and extraordinary items and tax</b>	-859.604	-859.604
4	Exceptional items	0	0
<b>5</b>	<b>Profit before extraordinary items and tax</b>	-859.604	-859.604
6	Extraordinary items	0	0
<b>7</b>	<b>Profit before tax</b>	-859.604	-859.604
	Current tax	0	0
	Deferred tax	-4	-4
	<b>Total tax expenses</b>	-4	-4
<b>9</b>	<b>Net Profit Loss for the period from continuing operations</b>	-855.604	-855.604
10	Profit (loss) from discontinuing operations before tax	0	0
11	Tax expense of discontinuing operations	0	0
<b>12</b>	<b>Net profit (loss) from discontinuing operation after tax</b>	0	0
<b>13</b>	<b>Profit (loss) for period before minority interest</b>	-855.604	-855.604
14	Share of profit (loss) of associates	0	0
15	Profit (loss) of minority interest	0	0
<b>16</b>	<b>Net profit (Loss) for the period</b>	-855.604	-855.604

## Financial Results - Other than Bank

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>17</b>	<b>Details of equity share capital</b>		
	Paid-up equity share capital	1017.96	1017.96
	Face value of equity share capital	10	10
<b>17</b>	<b>Details of debt securities</b>		
	Basic earnings (loss) per share from continuing and discontinued operations	-8.41	-8.41
<b>20</b>	<b>Debt equity ratio</b>		
21	Debt service coverage ratio	-2.64	-2.64
22	Interest service coverage ratio	-6.57	-6.57

<b>Statement of Asset and Liabilities</b>	
Particulars	Half year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2022
Date of end of reporting period	30-09-2022
Whether results are audited or unaudited	Unaudited
Nature of report standalone or consolidated	Consolidated
<b>Equity and liabilities</b>	
<b>1 Shareholders' funds</b>	
Share capital	1017.96
Reserves and surplus	3702.742
Money received against share warrants	0
<b>Total shareholders' funds</b>	<b>4720.702</b>
2 Share application money pending allotment	0
3 Deferred government grants	0
4 Minority interest	0.68
<b>5 Non-current liabilities</b>	
Long-term borrowings	1589.727
Deferred tax liabilities (net)	0
Foreign currency monetary item translation difference liability account	0
Other long-term liabilities	56.712
Long-term provisions	0
<b>Total non-current liabilities</b>	<b>1646.439</b>
<b>6 Current liabilities</b>	
Short-term borrowings	1834.655
<b>Trade Payables</b>	
(A) Total outstanding dues of micro enterprises and small enterprises	346.16
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1951.334
Other current liabilities	1001.13
Short-term provisions	256.467
<b>Total current liabilities</b>	<b>5389.746</b>
<b>Total equity and liabilities</b>	<b>11757.567</b>
<b>Assets</b>	
<b>1 Non-current assets</b>	
<b>(i) Fixed assets</b>	
Tangible assets	1239.271
Producing properties	0
Intangible assets	9.322
Preproducing properties	0
Tangible assets capital work-in-progress	1862.765
Intangible assets under development or work-in-progress	48.763
<b>Total fixed assets</b>	<b>3160.121</b>

<b>Statement of Asset and Liabilities</b>		
Particulars		Half year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2022
Date of end of reporting period		30-09-2022
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Consolidated
(ii)	Non-current investments	190.29
(v)	Deferred tax assets (net)	9.376
(vi)	Foreign currency monetary item translation difference asset account	0
(vii)	Long-term loans and advances	0
(viii)	Other non-current assets	60.525
<b>Total non-current assets</b>		<b>3420.312</b>
<b>Current assets</b>		
	Current investments	0
	Inventories	4366.712
	Trade receivables	2608.29
	Cash and cash equivalents	4.752
	Bank balance other than cash and cash equivalents	334.85
	Short-term loans and advances	211.916
	Other current assets	810.735
<b>Total current assets</b>		<b>8337.255</b>
<b>Total assets</b>		<b>11757.567</b>
<b>Disclosure of notes on assets and liabilities</b>		

**Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results**

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2022	01-04-2022
Date of end of reporting period	30-09-2022	30-09-2022
Whether accounts are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Consolidated	Consolidated
<b>1 Segment Revenue</b>		
<b>(net sale/income from each segment should be disclosed)</b>		
<b>Total segment revenue</b>		
<b>Less: Inter segment revenue</b>		
<b>Revenue from operations</b>		
<b>2 Segment Result</b>		
<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
<b>Total Profit before tax</b>		
<b>i. Finance cost</b>		
<b>ii. Other unallocable expenditure net off unallocable income</b>		
<b>Profit before tax</b>		
<b>3 (Segment Asset - Segment Liabilities)</b>		
<b>Segment Asset</b>		
<b>Total Segment Assets</b>		
<b>Un-allocable Assets</b>		
<b>Net Segment Assets</b>		
<b>4 Segment Liabilities</b>		
<b>Segment Liabilities</b>		
<b>Total Segment Liabilities</b>		
<b>Un-allocable Liabilities</b>		
<b>Net Segment Liabilities</b>		
<b>Disclosure of notes on segments</b>		

## Cash flow statement - indirect

		Particulars	6 months ended (dd-mm-yyyy)
A		Date of start of reporting period	01-04-2022
B		Date of end of reporting period	30-09-2022
C		Whether results are audited or unaudited	Unaudited
D		Nature of report standalone or consolidated	Consolidated
<b>1</b>	<b>Statement of cash flows</b>		
	<b>Cash flows from used in operating activities</b>		
		Profit before extraordinary items and tax	-859.604
<b>2</b>	<b>Adjustments for reconcile profit (loss)</b>		
	<b>Adjustments to profit (loss)</b>		
		Adjustments for finance costs	0
		Adjustments for depreciation and amortisation expense	62.293
		Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
		Adjustments for unrealised foreign exchange losses gains	0
		Adjustments for dividend income	0
		Adjustments for share-based payments	0
		Other adjustments for which cash effects are investing or financing cash flow	0
		Other adjustments to reconcile profit (loss)	0
		Other adjustments for non-cash items	0
		Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
		<b>Total adjustments to profit (loss)</b>	<b>62.293</b>
<b>3</b>	<b>Adjustments for working capital</b>		
		Adjustments for decrease (increase) in inventories	-888.191
		Adjustments for decrease (increase) in trade receivables	1470.442
		Adjustments for decrease (increase) in other current assets	-202.729
		Adjustments for increase (decrease) in trade payables	-259.987
		Adjustments for increase (decrease) in other current liabilities	140.033
		Adjustments for provisions	295.012
		<b>Total adjustments for working capital</b>	<b>554.58</b>
		<b>Total adjustments for reconcile profit (loss)</b>	<b>616.873</b>
		<b>Net cash flows from (used in) operations</b>	<b>-242.731</b>
		Dividends received	0
		Interest paid	-113.568
		Interest received	-0.001
		Income taxes paid (refund)	0
		Other inflows (outflows) of cash	0
		<b>Net cash flows from (used in) operating activities before extraordinary items</b>	<b>-129.164</b>
		Proceeds from extraordinary items	0
		Payment for extraordinary items	0
		<b>Net cash flows from (used in) operating activities</b>	<b>-129.164</b>
<b>4</b>	<b>Cash flows from used in investing activities</b>		
		Cash flows from losing control of subsidiaries or other businesses	0
		Cash flows used in obtaining control of subsidiaries or other businesses	0
		Other cash receipts from sales of equity or debt instruments of other entities	0

	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of tangible assets	0
	Purchase of tangible assets	224.878
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Proceeds from government grants	0
	<b>Net cash flows from (used in) investing activities before extraordinary items</b>	<b>-224.878</b>
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	<b>Net cash flows from (used in) investing activities</b>	<b>-224.878</b>
<b>5</b>	<b>Cash flows from used in financing activities</b>	
	Proceeds from issuing shares	249.867
	Proceeds from issuing other equity instruments	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	101.247
	Repayments of borrowings	0
	Dividends paid	0
	Interest paid	113.568
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) financing activities before extraordinary items</b>	<b>237.546</b>
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	<b>Net cash flows from (used in) financing activities</b>	<b>237.546</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>-116.496</b>
<b>6</b>	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	0
	<b>Net increase (decrease) in cash and cash equivalents</b>	<b>-116.496</b>
	Cash and cash equivalents cash flow statement at beginning of period	456.067
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>339.571</b>

