

<b>Scrip code</b>	
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	01-04-2023
Date of end of financial year	31-03-2024
Date of board meeting when results were approved	08-11-2023
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	30-10-2023
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	08-11-2023 16:30
End date and time of board meeting	08-11-2023 18:45
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

<b>Financial Results – Other than Bank</b>			
<b>Particulars</b>		<b>3 months/ 6 months ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
A	Date of start of reporting period	01-04-2023	01-04-2023
B	Date of end of reporting period	30-09-2023	30-09-2023
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	4280.928	4280.928
	Other income	7.672	7.672
	<b>Total Revenue</b>	<b>4288.6</b>	<b>4288.6</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	2991.491	2991.491
(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	974.264	974.264
(e)	Finance costs	157.988	157.988
(f)	Depreciation and amortisation expense	61.251	61.251
<b>(g)</b>	<b>Other Expenses</b>		
1	Other Expenses	783.904	783.904
	<b>Total other expenses</b>	<b>783.904</b>	<b>783.904</b>
	<b>Total expenses</b>	<b>4968.898</b>	<b>4968.898</b>

<b>Financial Results – Other than Bank</b>			
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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>	-680.298	-680.298
4	Exceptional items	0	0
<b>5</b>	<b>Profit before extraordinary items and tax</b>	-680.298	-680.298
6	Extraordinary items	0	0
<b>7</b>	<b>Profit before tax</b>	-680.298	-680.298
	Current tax	0	0
	Deferred tax	-0.88	-0.88
	<b>Total tax expenses</b>	-0.88	-0.88
<b>9</b>	<b>Net Profit Loss for the period from continuing operations</b>	-679.418	-679.418
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>	-679.418	-679.418
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>	-679.418	-679.418

<b>Financial Results – Other than Bank</b>			
<b>Particulars</b>		<b>3 months/ 6 months ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
A	Date of start of reporting period	01-04-2023	01-04-2023
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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	-6.674	-6.674
<b>20</b>	<b>Debt equity ratio</b>		
21	Debt service coverage ratio	-1.86	-1.86
22	Interest service coverage ratio	-3.31	-3.31

<b>Statement of Asset and Liabilities</b>		
	Particulars	Half year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2023
	Date of end of reporting period	30-09-2023
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated
	<b>Equity and liabilities</b>	
<b>1</b>	<b>Shareholders' funds</b>	
	Share capital	1017.96
	Reserves and surplus	4248.662
	Money received against share warrants	0
	<b>Total shareholders' funds</b>	<b>5266.622</b>
2	Share application money pending allotment	0
3	Deferred government grants	0
4	Minority interest	0
<b>5</b>	<b>Non-current liabilities</b>	
	Long-term borrowings	1584.203
	Deferred tax liabilities (net)	0
	Foreign currency monetary item translation difference liability account	0
	Other long-term liabilities	559.635
	Long-term provisions	0
	<b>Total non-current liabilities</b>	<b>2143.838</b>
<b>6</b>	<b>Current liabilities</b>	
	Short-term borrowings	2693.834
	<b>Trade Payables</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	325.173
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	3851.7
	Other current liabilities	1207.003
	Short-term provisions	332.094
	<b>Total current liabilities</b>	<b>8409.804</b>
	<b>Total equity and liabilities</b>	<b>15820.264</b>
	<b>Assets</b>	
<b>1</b>	<b>Non-current assets</b>	
<b>(i)</b>	<b>Fixed assets</b>	
	Tangible assets	1200.121
	Producing properties	0
	Intangible assets	13.426
	Preproducing properties	0
	Tangible assets capital work-in-progress	2143.418
	Intangible assets under development or work-in-progress	9.825
	<b>Total fixed assets</b>	<b>3366.79</b>

<b>Statement of Asset and Liabilities</b>		
Particulars		Half year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2023
Date of end of reporting period		30-09-2023
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Consolidated
(ii)	Non-current investments	210.04
(v)	Deferred tax assets (net)	4.379
(vi)	Foreign currency monetary item translation difference asset account	0
(vii)	Long-term loans and advances	10
(viii)	Other non-current assets	70.785
<b>Total non-current assets</b>		<b>3661.994</b>
<b>Current assets</b>		
Current investments		0
Inventories		4988.382
Trade receivables		5149.794
Cash and cash equivalents		12.53
Bank balance other than cash and cash equivalents		339.35
Short-term loans and advances		131.663
Other current assets		1536.551
<b>Total current assets</b>		<b>12158.27</b>
<b>Total assets</b>		<b>15820.264</b>
<b>Disclosure of notes on assets and liabilities</b>		

<b>Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results</b>		
<b>Particulars</b>	<b>3 months/ 6 months ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
Date of start of reporting period	01-04-2023	01-04-2023
Date of end of reporting period	30-09-2023	30-09-2023
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>		

<b>Cash flow statement - indirect</b>		
	Particulars	6 months ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2023
B	Date of end of reporting period	30-09-2023
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	-680.298
<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	61.251
	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>61.251</b>
<b>3</b>	<b>Adjustments for working capital</b>	
	Adjustments for decrease (increase) in inventories	-321.458
	Adjustments for decrease (increase) in trade receivables	1472.94
	Adjustments for decrease (increase) in other current assets	-698
	Adjustments for increase (decrease) in trade payables	-753.725
	Adjustments for increase (decrease) in other current liabilities	779.81
	Adjustments for provisions	-93.301
	<b>Total adjustments for working capital</b>	<b>386.266</b>
	<b>Total adjustments for reconcile profit (loss)</b>	<b>447.517</b>
	<b>Net cash flows from (used in) operations</b>	<b>-232.781</b>
	Dividends received	0
	Interest paid	-157.988
	Interest received	-3.825
	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>-78.618</b>
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	<b>Net cash flows from (used in) operating activities</b>	<b>-78.618</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	108.81
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)	-3.825
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>-104.985</b>
Proceeds from extraordinary items	0
Payment for extraordinary items	0
<b>Net cash flows from (used in) investing activities</b>	<b>-104.985</b>
<b>5 Cash flows from used in financing activities</b>	
Proceeds from issuing shares	0
Proceeds from issuing other equity instruments	0
Proceeds from issuing debentures notes bonds etc	0
Proceeds from borrowings	-29.89
Repayments of borrowings	0
Dividends paid	0
Interest paid	157.988
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>-187.878</b>
Proceeds from extraordinary items	0
Payment for extraordinary items	0
<b>Net cash flows from (used in) financing activities</b>	<b>-187.878</b>
<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>-371.481</b>
<b>6 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>-371.481</b>
Cash and cash equivalents cash flow statement at beginning of period	723.351
<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>351.87</b>

