

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	01-04-2023
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	Standalone
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

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	01-04-2023	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	Standalone	Standalone
Part I	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.		
1	Revenue From Operations		
	Revenue from operations	4265.23	4265.23
	Other income	4.167	4.167
	Total Revenue	4269.397	4269.397
2	Expenses		
(a)	Cost of materials consumed	2989.074	2989.074
(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	970.346	970.346
(e)	Finance costs	157.822	157.822
(f)	Depreciation and amortisation expense	61.251	61.251
(g)	Other Expenses		
1	Other Expenses	589.529	589.529
	Total other expenses	589.529	589.529
	Total expenses	4768.022	4768.022

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	01-04-2023	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	Standalone	Standalone
Part I	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.		
3	Profit before exceptional and extraordinary items and tax	-498.625	-498.625
4	Exceptional items	0	0
5	Profit before extraordinary items and tax	-498.625	-498.625
6	Extraordinary items	0	0
7	Profit before tax	-498.625	-498.625
	Current tax	0	0
	Deferred tax	0	0
	Total tax expenses	0	0
9	Net Profit Loss for the period from continuing operations	-498.625	-498.625
10	Profit (loss) from discontinuing operations before tax	0	0
11	Tax expense of discontinuing operations	0	0
12	Net profit (loss) from discontinuing operation after tax	0	0
13	Profit (loss) for period before minority interest	-498.625	-498.625
16	Net profit (Loss) for the period	-498.625	-498.625

Financial Results – Other than Bank			
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17	Details of equity share capital		
	Paid-up equity share capital	1017.96	1017.96
	Face value of equity share capital	10	10
17	Details of debt securities		
	Basic earnings (loss) per share from continuing and discontinued operations	-4.898	-4.898
20	Debt equity ratio		
21	Debt service coverage ratio	-1.26	-1.26
22	Interest service coverage ratio	-2.16	-2.16

Statement of Asset and Liabilities		
	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	Standalone
	Equity and liabilities	
1	Shareholders' funds	
	Share capital	1017.96
	Reserves and surplus	3757.914
	Money received against share warrants	0
	Total shareholders' funds	4775.874
2	Share application money pending allotment	0
3	Deferred government grants	0
4	Minority interest	0
5	Non-current liabilities	
	Long-term borrowings	1584.203
	Deferred tax liabilities (net)	0
	Foreign currency monetary item translation difference liability account	0
	Other long-term liabilities	39.876
	Long-term provisions	0
	Total non-current liabilities	1624.079
6	Current liabilities	
	Short-term borrowings	2693.834
	Trade Payables	
	(A) Total outstanding dues of micro enterprises and small enterprises	324.441
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	3842.277
	Other current liabilities	1163.877
	Short-term provisions	328.314
	Total current liabilities	8352.743
	Total equity and liabilities	14752.696
	Assets	
1	Non-current assets	
(i)	Fixed assets	
	Tangible assets	1197.819
	Producing properties	0
	Intangible assets	13.426
	Preproducing properties	0
	Tangible assets capital work-in-progress	1647.372
	Intangible assets under development or work-in-progress	4.433
	Total fixed assets	2863.05

Statement of Asset and Liabilities		
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		Standalone
(ii)	Non-current investments	212.71
(v)	Deferred tax assets (net)	3.499
(vi)	Foreign currency monetary item translation difference asset account	0
(vii)	Long-term loans and advances	10
(viii)	Other non-current assets	70.785
Total non-current assets		3160.044
Current assets		
	Current investments	0
	Inventories	4988.377
	Trade receivables	5117.918
	Cash and cash equivalents	11.102
	Bank balance other than cash and cash equivalents	193.008
	Short-term loans and advances	222.028
	Other current assets	1060.219
Total current assets		11592.652
Total assets		14752.696
Disclosure of notes on assets and liabilities		

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	01-04-2023	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	Standalone	Standalone
1 Segment Revenue		
(net sale/income from each segment should be disclosed)		
Total segment revenue		
Less: Inter segment revenue		
Revenue from operations		
2 Segment Result		
Profit (+) / Loss (-) before tax and interest from each segment		
Total Profit before tax		
i. Finance cost		
ii. Other unallocable expenditure net off unallocable income		
Profit before tax		
3 (Segment Asset - Segment Liabilities)		
Segment Asset		
Total Segment Assets		
Un-allocable Assets		
Net Segment Assets		
4 Segment Liabilities		
Segment Liabilities		
Total Segment Liabilities		
Un-allocable Liabilities		
Net Segment Liabilities		
Disclosure of notes on segments		

Cash flow statement - indirect		
	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	Standalone
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before extraordinary items and tax	-498.625
2	Adjustments for reconcile profit (loss)	
	Adjustments to profit (loss)	
	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
	Total adjustments to profit (loss)	61.251
3	Adjustments for working capital	
	Adjustments for decrease (increase) in inventories	-321.458
	Adjustments for decrease (increase) in trade receivables	1478.936
	Adjustments for decrease (increase) in other current assets	-592.09
	Adjustments for increase (decrease) in trade payables	-708.98
	Adjustments for increase (decrease) in other current liabilities	812.16
	Adjustments for provisions	-92.38
	Total adjustments for working capital	576.188
	Total adjustments for reconcile profit (loss)	637.439
	Net cash flows from (used in) operations	138.814
	Dividends received	0
	Interest paid	-157.82
	Interest received	-3.82
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities before extraordinary items	292.814
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) operating activities	292.814
4	Cash flows from used in investing activities	
	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	108.84
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)	-3.83
Other inflows (outflows) of cash	0
Proceeds from government grants	0
Net cash flows from (used in) investing activities before extraordinary items	-105.01
Proceeds from extraordinary items	0
Payment for extraordinary items	0
Net cash flows from (used in) investing activities	-105.01
5 Cash flows from used in financing activities	
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	157.822
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) financing activities before extraordinary items	-187.712
Proceeds from extraordinary items	0
Payment for extraordinary items	0
Net cash flows from (used in) financing activities	-187.712
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	0.092
6 Effect of exchange rate changes on cash and cash equivalents	
Effect of exchange rate changes on cash and cash equivalents	0
Net increase (decrease) in cash and cash equivalents	0.092
Cash and cash equivalents cash flow statement at beginning of period	204.02
Cash and cash equivalents cash flow statement at end of period	204.112

