

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	30-05-2024
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	21-05-2024
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited	Audited
Segment Reporting	Single segment
Description of single segment	Automation & Car Parking
Start date and time of board meeting	30-05-2024 17:00
End date and time of board meeting	30-05-2024 19:00
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	Declaration of unmodified opinion

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	01-10-2023	01-04-2023
B	Date of end of reporting period	31-03-2024	31-03-2024
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
<b>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.</b>			
<b>1 Revenue From Operations</b>			
	Revenue from operations	12029.004	16309.932
	Other income	22.805	30.477
	<b>Total Revenue</b>	<b>12051.809</b>	<b>16340.409</b>
<b>2 Expenses</b>			
(a)	Cost of materials consumed	7372.498	10363.989
(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	1335.313	2309.578
(e)	Finance costs	216.711	374.699
(f)	Depreciation and amortisation expense	232.27	293.521
<b>(g) Other Expenses</b>			
1	Other Expenses	1349.426	2133.329
	<b>Total other expenses</b>	<b>1349.426</b>	<b>2133.329</b>
	<b>Total expenses</b>	<b>10506.218</b>	<b>15475.116</b>

Financial Results (Other than Bank)			
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<b>3 Profit before exceptional and extraordinary items and tax</b>			
		1545.591	865.293
4	Exceptional items	0	0
5	<b>Profit before extraordinary items and tax</b>	<b>1545.591</b>	<b>865.293</b>
6	Extraordinary items	0	0
7	<b>Profit before tax</b>	<b>1545.591</b>	<b>865.293</b>
	Current tax	0	0
	Deferred tax	0	0
	<b>Total tax expenses</b>	<b>0</b>	<b>0</b>
9	<b>Net Profit Loss for the period from continuing operations</b>	<b>1545.591</b>	<b>865.293</b>
10	Profit (loss) from discontinuing operations before tax	0	0
11	Tax expense of discontinuing operations	0	0
12	<b>Net profit (loss) from discontinuing operation after tax</b>	<b>0</b>	<b>0</b>
13	<b>Profit (loss) for period before minority interest</b>	<b>1545.591</b>	<b>865.293</b>
14	Share of profit (loss) of associates	0	0
15	Profit (loss) of minority interest	0	0
16	<b>Net profit (Loss) for the period</b>	<b>1545.591</b>	<b>865.293</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	Audited	Audited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
<b>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.</b>			
<b>17 Details of equity share capital</b>			
	Paid-up equity share capital	1124.627	1124.627
	Face value of equity share capital	10	10
<b>17 Details of debt securities</b>			
	Basic earnings (loss) per share from continuing and discontinued operations	12.961	6.287
<b>20 Debt equity ratio</b>			
21	Debt service coverage ratio	3.67	3.67
22	Interest service coverage ratio	3.67	3.67

Statement of Asset and Liabilities		
Particulars		Current year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2023
Date of end of reporting period		31-03-2024
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Consolidated
<b>Equity and liabilities</b>		
<b>1 Shareholders' funds</b>		
	Share capital	1124.627
	Reserves and surplus	10135.977
	Money received against share warrants	0
	<b>Total shareholders' funds</b>	<b>11260.604</b>
2	Share application money pending allotment	0
3	Deferred government grants	0
4	Minority interest	0
<b>5 Non-current liabilities</b>		
	Long-term borrowings	1563.178
	Deferred tax liabilities (net)	0.035
	Foreign currency monetary item translation difference liability account	0
	Other long-term liabilities	542.169
	Long-term provisions	0
	<b>Total non-current liabilities</b>	<b>2105.382</b>
<b>6 Current liabilities</b>		
	Short-term borrowings	3059.209
<b>Trade Payables</b>		
	(A) Total outstanding dues of micro enterprises and small enterprises	434.833
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	4717.336
	Other current liabilities	1601.745
	Short-term provisions	613.662
	<b>Total current liabilities</b>	<b>10426.785</b>
	<b>Total equity and liabilities</b>	<b>23792.771</b>
<b>Assets</b>		
<b>1 Non-current assets</b>		
<b>(i) Fixed assets</b>		
	Tangible assets	1141.012
	Producing properties	0
	Intangible assets	9.982
	Preproducing properties	0
	Tangible assets capital work-in-progress	2176.682
	Intangible assets under development or work-in-progress	4.433
	<b>Total fixed assets</b>	<b>3332.109</b>

Statement of Asset and Liabilities		
Particulars		Current year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2023
Date of end of reporting period		31-03-2024
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Consolidated
(ii)	Non-current investments	202.54
(v)	Deferred tax assets (net)	2.809
(vi)	Foreign currency monetary item translation difference asset account	0
(vii)	Long-term loans and advances	10
(viii)	Other non-current assets	60.785
	<b>Total non-current assets</b>	<b>3608.243</b>
<b>Current assets</b>		
	Current investments	0
	Inventories	5418.388
	Trade receivables	9442.277
	Cash and cash equivalents	19.198
	Bank balance other than cash and cash equivalents	3958.778
	Short-term loans and advances	469.645
	Other current assets	876.242
	<b>Total current assets</b>	<b>20184.528</b>
	<b>Total assets</b>	<b>23792.771</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		01-10-2023	01-04-2023
Date of end of reporting period		31-03-2024	31-03-2024
Whether accounts are audited or unaudited		Audited	Audited
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		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2023
Date of end of reporting period		31-03-2024
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Consolidated
<b>1 Statement of cash flows</b>		
<b>Cash flows from used in operating activities</b>		
	Profit before extraordinary items and tax	865.293
<b>2 Adjustments for reconcile profit (loss)</b>		
<b>Adjustments to profit (loss)</b>		
	Adjustments for finance costs	374.699
	Adjustments for depreciation and amortisation expense	129.405
	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>504.104</b>
<b>3 Adjustments for working capital</b>		
	Adjustments for decrease (increase) in inventories	-751.458
	Adjustments for decrease (increase) in trade receivables	-2819.543
	Adjustments for decrease (increase) in other current assets	-371.12
	Adjustments for decrease (increase) in trade payables	221.57
	Adjustments for increase (decrease) in other current liabilities	880.83
	Adjustments for provisions	842.96
	<b>Total adjustments for working capital</b>	<b>-1996.761</b>
	<b>Total adjustments for reconcile profit (loss)</b>	<b>-1492.657</b>
	<b>Net cash flows from (used in) operations</b>	<b>-627.364</b>
	Dividends received	0
	Interest paid	0
	Interest received	-7.838
	Income taxes paid (refund)	221.84
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) operating activities before extraordinary items</b>	<b>-857.042</b>
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	<b>Net cash flows from (used in) operating activities</b>	<b>-857.042</b>
<b>4 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	142.4
	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	7.84
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	17.5
	Proceeds from government grants	0
	<b>Net cash flows from (used in) investing activities before extraordinary items</b>	<b>-117.06</b>
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	<b>Net cash flows from (used in) investing activities</b>	<b>-117.06</b>
<b>5 Cash flows from used in financing activities</b>		
	Proceeds from issuing shares	106.667
	Proceeds from issuing other equity instruments	4565.147
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	-68.378
	Repayments of borrowings	0
	Dividends paid	0
	Interest paid	374.699
	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>4228.737</b>
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	<b>Net cash flows from (used in) financing activities</b>	<b>4228.737</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>3254.635</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>3254.635</b>
	Cash and cash equivalents cash flow statement at beginning of period	727.351
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>393.786</b>