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SHARP & TANNAN ASSOCIATES
chartered accountants

Independent Auditor's Limited Review Report on Standalone Unaudited Financial Results of Autoline Industries Limited for the quarter ended June 30, 2025, 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 ended on June 30, 2025, 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 August 13, 2025, 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.

Sharp & Tannan Associates * ICAI Regn. No. 109983W * Chartered Accountants

Basis for Qualified Conclusion

4. *The Company had recognised credit for Minimum Alternate Tax (MAT) for the Assessment Years 2011-12 and 2012-13 corresponding to financial years 2010-11 and 2011-12 under section 115 JAA of the provisions of the Income Tax Act, 1961 totalling to Rs. 1,193.61 Lakhs. As per the provisions of the Income Tax Act, 1961, these MAT Credits are available for utilization for a period of 15 years from the year in which it is recognized. The Company expects to utilise the MAT credit within the remaining period. During the quarter the company has written off the MAT credit of Rs. 596.81 Lakhs, and the balance of Rs. 596.80 Lakhs has been carried forward.*

   However, in our conclusion, based on the financial projections made available to us as well as the existence of accumulated carry forward losses as per tax laws, it is unlikely that such balance MAT Credit of Rs. 596.80 Lakhs can be utilized within the designated period. Accordingly, the MAT Credit Asset, total comprehensive income & retained earnings in the statement are overstated to that extent.

Qualified Conclusion

5. *Except for the possible effects of the matter specified under "Basis for Qualified Conclusion",* 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.

Sharp & Tannan Associates
Chartered Accountants
Firm's Reg. No.: 109983W
by the hand of

Sharp & Tannan Associates * Chartered Accountants * ICAI Regn. No. 109983W

CA. Arnob Choudhuri
Partner
Membership No.: (F) 156378
UDIN: 25156378BMMJZH5457

Pune, August 13, 2025

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SHARP & TANNAN ASSOCIATES
chartered accountants

Independent Auditor's Limited Review Report on Consolidated Unaudited Financial Results of Autoline Industries Limited for the Quarter ended June 30, 2025, 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 ended June 30, 2025, together with notes thereon ("the Statement"), being submitted by the Holding 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 August 13, 2025, 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 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.

Sharp & Tannan Associates ICAI Regn. No. 109983W Chartered Accountants

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 (Up to April 15, 2025)	Subsidiary Company (43% Stake & Significant Influence)
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

Basis for Qualified Conclusion

5. *The Holding Company had recognised credit for Minimum Alternate Tax (MAT) for the Assessment Years 2011-12 and 2012-13 corresponding to financial years 2010-11 and 2011-12 under section 115 JAA of the provisions of the Income Tax Act, 1961 totaling to Rs. 1,193.61 Lakhs. As per the provisions of the Income Tax Act, 1961, these MAT Credits are available for utilization for a period of 15 years from the year in which it is recognized. The Holding Company expects to utilise the MAT credit within the remaining period. During the quarter the Holding Company has written off the MAT credit of Rs. 596.81 Lakhs, and the balance of Rs. 596.80 Lakhs has been carried forward.*

However, in our conclusion, based on the financial projections made available to us as well as the existence of accumulated carry forward losses as per tax laws, it is unlikely that such balance MAT Credit of Rs. 596.80 Lakhs can be utilized within the designated period. Accordingly, the MAT Credit Asset, total comprehensive income & retained earnings in the statement are overstated to that extent.

Qualified Conclusion

6. *Except for the possible effects of the matter specified under "Basis for Qualified Conclusion",* 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.

Sharp & Tannan Associates * Chartered Accountants * ICAI Regn. No. 109983W

Other matter

7. Two foreign associates & one foreign subsidiary are non-operative entities and their financial information as of June 30, 2025 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.: 109983W
by the hand of

Sharp & Tannan Associates * Chartered Accountants * ICAI Regn. No. 109983W

CA. Arnob Choudhuri
Partner
Membership No.: (F) 156378
UDIN: 25156378BMMJZI2992

Pune, August 13, 2025

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AUTOLINE **AUTOLINE INDUSTRIES LTD.**

Regd. Office : Survey Nos. 313/314, Nanekarwadi, Chakan,
Tel - Khed, Dist. - Pune : 410 501, INDIA
☎ : +91 2135 664865 / 6, Fax : +91 2135 664864.
Website : www.autolineind.com
CIN-L34300PN1996PLC104510

Date – August 13, 2025

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 Wednesday, August 13, 2025.

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 their Meeting held on Wednesday, August 13, 2025 inter-alia, has considered and approved the Unaudited Financial Results (Standalone and Consolidated) of the Company for the Quarter ended June 30, 2025, 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 11:30 A.M and concluded at 05:50 P.M. The approved Unaudited Financial Results for the Quarter ended June 30, 2025 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

AUTOLINE INDUSTRIES LTD. GAT NO. 313,314 CHAKAN PUNE - 410501

Pranvesh Tripathi
Company Secretary & Compliance Officer
M.No. A16724
Place: Pune

AUTOLINE INDUSTRIES LIMITED

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CIN : L34300PN1996PLC104510 Website : www.autolineind.com

Email : investorservices@autolineind.com Tel. +91-2135-635 865/6

(Rs in Lakhs except EPS)

Extract of Profit and Loss for the Quarter Ended June 30, 2025

Particulars	STANDALONE			CONSOLIDATED		
	Quarter Ended		Year Ended	Quarter Ended		Year Ended
	30-Jun-2025 (Unaudited)	30-Jun-2024 (Unaudited)	31-Mar-2025 (Audited)	30-Jun-2025 (Unaudited)	30-Jun-2024 (Unaudited)	31-Mar-2025 (Audited)
Income From Operations (Gross)	15,151	15,075	65,693	15,198	15,113	65,855
Other Income	127	92	494	118	70	409
Total Income	15,278	15,167	66,187	15,316	15,183	66,264
Net Profit / (Loss) for the period (before tax, exceptional items)	19	542	2,344	25	538	2,271
Net Profit / (Loss) for the period before tax(after exceptional items)	1,929	542	1,986	653	538	1,913
Net Profit / (Loss) for the period after tax(after exceptional items)	1,332	542	1,904	51	538	1,811
Total Comprehensive Income / (Loss) for the period (after tax) including other Comprehensive Income	1,350	512	1,841	67	500	1,718
Paid up Equity share capital (Face Value of ₹ 10/- each)	4,537	3,896	4,317	4,537	3,896	4,317
Reserves excluding Revaluation Reserves			9,876			10,901
Earnings per share						
a) Basic (in ₹) (after exceptional items)	3.08	1.39	4.75	0.12	1.38	4.52
b) Diluted (in ₹) (after exceptional items)	3.08	1.23	4.51	0.12	1.22	4.29

Mr. Shivaji Akhade
MD

Mr. Venugopal Rao Pendyala
CEO

Mr. Uttam Biswas
CFO

AUTOLINE INDUSTRIES LIMITED

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

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Statement of Profit and Loss for the Quarter Ended June 30, 2025

(Rs in Lakhs except EPS)

Sr.No.	Particulars	STANDALONE			
		Quarter Ended			Year Ended
		30-Jun-2025	31-Mar-2025	30-Jun-2024	31-Mar-2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Continuing Operations				
1	**Revenue From Operations**				
	Revenue from operations	15,151	19,460	15,075	65,693
	Other income	127	156	92	494
	Total Income	**15,278**	**19,616**	**15,167**	**66,187**
2	**Expenses**				
	Cost of materials consumed	11,053	12,313	10,462	44,849
	Purchases of stock-in-trade	-	-	-	-
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,248)	1,048	(768)	(1,306)
	Employee benefit expense	1,229	1,158	1,081	4,421
	Finance costs	923	881	712	3,171
	Depreciation and amortisation expense	513	479	399	1,746
	Other Expenses	2,789	2,898	2,739	10,962
	Total expenses	**15,259**	**18,777**	**14,625**	**63,843**
3	**Profit /(Loss) before exceptional items and tax**	**19**	**839**	**542**	**2,344**
4	Exceptional items	1,910	(12)	-	(358)
5	**Profit / (Loss) before tax from Continuing Operations**	**1,929**	**827**	**542**	**1,986**
6	**Tax Expense**				
	Current tax	-	-	-	-
	Deferred tax / MAT Credit Written off	597	82	-	82
	Current tax expense relating to prior years	-	-	-	-
	Deferred tax				
7	**Profit / (Loss) after tax from Continuing Operations**	**1,332**	**745**	**542**	**1,904**
	Net Profit / (Loss) attributable to				
	Owners of the company				
	Non-controlling interest				
8	**Profit / (Loss) from Discontinued Operations**	-	-	-	-
	Tax Expense of Discontinued Operations	-	-	-	-
9	**Profit / (Loss) after tax from Discontinued Operations**	-	-	-	-
10	**Profit / (Loss) for the period / year (7+9)**	**1,332**	**745**	**542**	**1,904**
11	**Other Comprehensive Income / (Loss)**				
	Items that will not be reclassified to profit and loss				
	Remeasurements of post-employment benefit obligations-(loss)/gains	18	(19)	(30)	(63)
	Owners of the company				
	Non-controlling interest				
12	**Total Comprehensive Income / (Loss) for the period**	**1,350**	**726**	**512**	**1,841**
	Total Comprehensive Income / (Loss) attributable to				
	Owners of the company				
	Non-controlling interest				
13	Paid up Equity share capital (Face Value of ₹ 10/- each)	4,537	4,317	3,696	4,317
14	Reserves excluding Revaluation Reserves				9,876
15	Earnings per share (for continuing operations)				
	Basic (in ₹) (after exceptional items)	3.08	1.73	1.39	4.75
	Diluted (in ₹) (after exceptional items)	3.08	1.64	1.23	4.51
	Earnings per share (for discontinued operations)				
	Basic (in ₹) (after exceptional items)	-	-	-	-
	Diluted (in ₹) (after exceptional items)	-	-	-	-
	Earnings per share (for continuing and discontinued operations)				
	Basic (in ₹) (after exceptional items)	3.08	1.73	1.39	4.75
	Diluted (in ₹) (after exceptional items)	3.08	1.64	1.23	4.51
	EPS : Basic and diluted EPS for all periods except for the year ended March 31, 2025 and March 31, 2024 are not annualised.				

Mr. Shivaji Akhade
MD

Mr. Venugopal Rao Pendyala
CEO

Mr. Uttam Biswas
CFO

Sharp & Tannan Associates ICAI Regn. No. 109983W S&TA Chartered Accountants

AUTOLINE INDUSTRIES LTD GAT NO 313/314 CHAKAN PUNE-410501

AUTOLINE INDUSTRIES LIMITED

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CIN : L34300PN1996PLC104510 Website : www.autolineind.com

Email : investorservices@autolineind.com Tel. +91-2135-635 865/6

Statement of Profit and Loss for the Quarter Ended June 30, 2025 (Rs in Lakhs except EPS)

Sr.No.	Particulars	CONSOLIDATED			
		Quarter Ended			Year Ended
		30-Jun-2025	31-Mar-2025	30-Jun-2024	31-Mar-2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Continuing Operations				
1	**Revenue From Operations**				
	Revenue from operations	15,198	19,499	15,113	65,855
	Other income	118	135	70	409
	Total Income	**15,316**	**19,634**	**15,183**	**66,264**
2	**Expenses**				
	Cost of materials consumed	11,065	12,324	10,564	44,875
	Purchases of stock-in-trade	-	-	-	-
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,248)	1,048	(768)	(1,306)
	Employee benefit expense	1,268	1,208	1,129	4,606
	Finance costs	929	887	722	3,205
	Depreciation and amortisation expense	522	487	408	1,780
	Other Expenses	2,755	2,898	2,590	10,833
	Total expenses	**15,291**	**18,852**	**14,645**	**63,993**
3	**Profit /(Loss) before exceptional items and tax**	**25**	**782**	**538**	**2,271**
4	Exceptional items	628	(12)	-	(358)
5	**Profit / (Loss) before tax from Continuing Operations**	**653**	**770**	**538**	**1,913**
6	**Tax Expense**				
	Current tax	5	14	-	14
	Deferred tax / MAT Credit Written off	597	82	-	82
	Current tax expense relating to prior years	-	-	-	(2)
	Deferred tax	-	8		8
7	**Profit / (Loss) after tax from Continuing Operations**	**51**	**666**	**538**	**1,811**
	Net Profit / (Loss) attributable to				
	Owners of the company	51	666	538	1,811
	Non-controlling interest	-	-	-	-
8	**Profit / (Loss) from Discontinued Operations**	**-**	**(14)**	**(9)**	**(32)**
	Tax Expense of Discontinued Operations	-	-	-	-
9	**Profit / (Loss) after tax from Discontinued Operations**	**-**	**(14)**	**(9)**	**(32)**
10	**Profit / (Loss) for the period / year (7+9)**	**51**	**652**	**529**	**1,779**
11	**Other Comprehensive Income / (Loss)**				
	Items that will not be reclassified to profit and loss				
	Remeasurements of post-employment benefit obligations-(loss)/gains	16	(19)	(29)	(61)
	Owners of the company	16	(19)	(29)	(61)
	Non-controlling interest	-	-	-	-
12	**Total Comprehensive Income / (Loss) for the period**	**67**	**633**	**500**	**1,718**
	Total Comprehensive Income / (Loss) attributable to				
	Owners of the company	67	643	507	1,744
	Non-controlling interest	-	(10)	(7)	(26)
13	Paid up Equity share capital (Face Value of ₹ 10/- each)	4,537	4,317	3,896	4,317
14	Reserves excluding Revaluation Reserves				10,901
15	Earnings per share (for continuing operations)				
	Basic (in ₹) (after exceptional items)	0.12	1.54	1.36	4.52
	Diluted (in ₹) (after exceptional items)	0.12	1.47	1.22	4.29
	Earnings per share (for discontinued operations)				
	Basic (in ₹) (after exceptional items)	-	(0.03)	(0.02)	(0.08)
	Diluted (in ₹) (after exceptional items)	-	(0.03)	(0.02)	(0.08)
	Earnings per share (for continuing and discontinued operations)				
	Basic (in ₹) (after exceptional items)	0.12	1.51	1.36	4.44
	Diluted (in ₹) (after exceptional items)	0.12	1.44	1.20	4.21
	EPS : Basic and diluted EPS for all periods except for the year ended March 31, 2025 and March 31, 2024 are not annualised.				

Mr. Shivaji Akhade
MD

Mr. Venugopal Rao Pendyala
CEO

Mr. Uttam Biswas
CFO

Sharp & Tannan Associates ICAI Regn. No. 109983W S&TA Chartered Accountants

AUTOLINE INDUSTRIES LTD GAT NO 313/314 CHAKAN PUNE-410501

NOTES

1. The above financial results for the quarter ended on June 30, 2025 have been reviewed by the Audit Committee at its meeting held on August 12, 2025 and approved by the Board of Directors at the meeting held on August 13, 2025 in accordance with the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. This Financial results 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 Quarterly 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 company had issued 44,12,237 (Forty-Four Lakhs Twelve Thousand Two Hundred and Thirty-Seven) fully paid Compulsorily Convertible Debentures (CCDs) of Rs. 10/- each at a value of Rs.102.50 (Rupees One Hundred and Two and Fifty Paisa) each carrying an interest at the rate of 12% per annum, payable on a half-yearly basis. The Company allotted 42, 12,237 CCDs in two tranches respectively on December 28, 2023 and January 01, 2024 with a lock in period of maximum one year. The Company has converted the said 42,,12,237 CCDs into 42,12,237 no of Equity Shares on December 27, 2024, of a face value of Rs. 10/- each with a premium of Rs. 92.50 each . The Listing Applications, for the above said allotted shares, issued from the NSE on May 12, 2025 and from BSE on May 13, 2025. The Final Trading Approval for the above-said shares were issued by NSE and BSE on June 16, 2025.
   The company had also issued 2,200,000 (Twenty-Two Lakhs) warrants at a face value of ₹10/- (Rupees Ten only) each, for an aggregate amount of ₹2,255 Lakhs (Rupees Twenty Two Crore Fifty-Five Lakhs only) on a preferential basis to the promoters of the Company on January 01, 2024.
   The said warrants were converted in to 2,200,000 Equity shares with 18 Months of allotment on June 27, 2025, on receiving the full Warrant money and on exercising the option by Warrant holders for conversion of the said warrants in full.

7. The Company entered into a Share Purchase Agreement (SPA) dated August 8, 2023, with MNSC Ltd. for the sale of its shareholding in its subsidiary, AIPL. The AIL representing total 44.78 % stake (including 1.52% indirect holding through subsidiary) in AIPL share capital. The Company transferred 30,416,690 shares in AIPL, representing 88.79% of its total shareholding in AIPL, along with all associated rights to MNSC Ltd. Proportionate consideration of ₹8,450 lakhs was received for the transferred shares, which had a cost of acquisition of ₹ 7,072.42 lakhs and had previously been classified as 'Assets Held for Sale' as per Ind AS 105. Accordingly, the Company determined that control over AIPL had been relinquished. In its Standalone Financial Results, recognised a net gain of ₹ 1,910.25 lakhs after adjusting the proportionate cost of acquisition and related sale expense and presented under 'Exceptional Items'. The remaining shareholding of 3,839,399 shares has been measured at cost and accounted for as an investment in an associate. This investment continues to be classified as 'Assets Held for Sale', reflecting the Company's continuing significant influence over the AIPL.

In the Consolidated Financial results, AIPL has been excluded from line-by-line consolidation from the date control was lost. The resulting gain of Rs. 697.96 lakhs from the disposal or loss of control are reported under the 'Exceptional Item' in the Company's Consolidated Financial Results. The remaining shareholding has been measured at fair value, accounted for as an investment in an associate, and classified as 'Assets Held for Sale'.

The summary of results of the aforesaid discontinued operations as included in the results are as follows:

(Rs. In Lakhs)

Particulars	Quarter ended			Year ended
	15-April-2025	31-Mar-2025	30-June-2024	31-Mar-2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Revenue (Including Other Income)	-	4	5	25
Expenses	-	12	17	57
Profit /(Loss) before tax and exceptional items from discontinued operations	-	(7)	(12)	(32)
Exceptional items	-	-	-	-
Profit /(Loss) before tax items from discontinued operations	-	(7)	(12)	(32)
Tax Expense	-	-	-	-
Profit /(Loss) after tax from discontinued operations	-	(7)	(12)	(32)

8. **Exceptional item: On standalone**

(Rs. In Lakhs)

Particulars		Quarter ended			Year ended
		30-June-2025 (Unaudited)	31-Mar-2025 (Unaudited)	30-June-2024 (Unaudited)	31-Mar-2025 (Audited)
i.	Sales Tax Dues Paid	-	-12	-	-235
ii.	Compounding Fees (Income Tax)	-	-	-	-123
iii.	Incidental Expenses for sale of share Investment	-260	-	-	-
iv.	Profit on sale of equity share	2170	-	-	-

AUTOLINE INDUSTRIES LTD GAT NO 313/314 CHAKAN *PUNE-410501*

Sharp & Tannan Associates ICAI Regn. No. 109983W S&TA Chartered Accountants

	investment (Refer Note 07)				

Exceptional item: Consolidated basis

(Rs. In Lakhs)

Particulars		Quarter ended			Year ended
		30-June-2025 (Unaudited)	31-Mar-2025 (Unaudited)	30-June-2024 (Unaudited)	31-Mar-2025 (Audited)
i.	Sales Tax Dues Paid	-	-12	-	-235
ii.	Compounding Fees (Income Tax)	-	-	-	-123
iii.	Incidental Expenses for sale of share Investment	-260	-	-	-
iv.	Profit on sale of equity share investment (Refer Note 07)	888	-	-	-

i) During the quarter and year ending on March 31, 2025, the company recognized a sales tax liability related to Order0. Addl. CST/Pune/Instaliment/2024-25/B-168. This order was issued on December 6, 2024, amounting to Rs. 235 lakhs.

ii) The company previously received a notice regarding the compounding of a TDS for the FY 2017-18 to 2022-23. During the reporting quarter, the company settled this liability by paying Rs. 122.81 Lakhs.

9. During the quarter Company has executed an agreement with Gujrat Industrial Development Corporation (GIDE) on 5th May 2025 for the acquisition of 99 year lease land valued at Rs.1,112 lakhs. The Company had paid an advance of Rs.363 lakhs on 23rd March 2025, which has been shown under Capital Advances as at 31st March 2025. Possession of the land was obtained on the date of agreement execution dated 5th May 2025. The balance consideration is payable over a period of five years with interest at 10.5% per annum based on the above agreement.

As per Ind AS 16, land is capitalised when the entity obtains control over the asset. During the quarter, the Company obtained control over the leased land and accordingly capitalised the same as a Right-of-Use (ROU) asset amounting to Rs. 11.12 Crores.

The corresponding finance liability of Rs. 7.48 Crores has been recognised as a loan liability with interest being unwound over the lease term.

10. 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.

11. The figures of the previous period have been regrouped wherever necessary.

AUTOLINE INDUSTRIES LTD GAT NO 313/314 CHAKAN PUNE-410501

Sharp & Tannan Associates Chartered Accountants ICAI Regn. No. 109983W S&TA

By Order of the Board
Autoline Industries Limited

Shivaji Tukaram Akhade
Managing Director
DIN: 00006755

Place: Pune
Date: 13-08-2025

AUTOLINE INDUSTRIES LTD. GAT NO 313/314 CHAKAN PUNE-410501

Venugopal Rao Pendyala
Chief Executive Officer

Uttam Biswas
CFO

Place: Pune
Date: 13-08-2025

Sharp & Tannan Associates Chartered Accountants ICAI Firm Regn. No. 109983W S&TA