87 Nariman Bhavan
227 Nariman Point
Mumbai 400 021
India
+91 22 6153 7500; 2202 2224 / 8857
www.sharpandtannan.com

SHARP & TANNAN ASSOCIATES
chartered accountants

Independent Auditor's Limited Review Report on Consolidated Unaudited Financial Results of Autoline Industries Limited for the quarter and six months ended September 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 and six months ended September 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 November 08, 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.

ICAI Regn. No. 109983W

Assurance | Consulting | GRC | Tax

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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.

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 ended June 30, 2025 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 September 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 ICAI Regn. No. 109983W Chartered Accountants

CA. Arnob Choudhuri
Partner
Membership No.: (F) 156378
UDIN: 25156378BMMKAI2807.

Pune, November 08, 2025

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87 Nariman Bhavan
227 Nariman Point
Mumbai 400 021
India
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SHARP & TANNAN ASSOCIATES
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Independent Auditor's Limited Review Report on Standalone Unaudited Financial Results of Autoline Industries Limited for the quarter and six months ended September 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 and six months ended on September 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 November 08, 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

Assurance | Consulting | GRC | Tax
Ahmedabad | Bengaluru | Chennai | Coimbatore | Delhi | Goa | Hyderabad | Mumbai | Pune | Vadodara

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 ended June 30, 2025 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 ICAI Regn. No. 109983W Chartered Accountants

CA. Arnob Choudhuri
Partner
Membership No.: (F) 156378
UDIN: 25156378BMMKAH1460

Pune, November 08, 2025

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AUTOLINE INDUSTRIES LIMITED

Regd. Office : S.Nos. 313, 314, 320 to 323, Nanekarwadi, Chakan,Taluka-Khed, Dist- Pune-410 501
CIN : L34300PN1996PLC104510 Website : www.autolineind.com
Email : investorservices@autolineind.com Tel. +91-2135-635 865/6

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

Sr.No.	Particulars	STANDALONE					
		Quarter Ended			Half Year Ended		Year Ended
		30-Sep-2025	30-Jun-2025	30-Sep-2024	30-Sep-2025	30-Sep-2024	31-Mar-2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Continuing Operations						
1	**Revenue From Operations**						
	Revenue from operations	17,279	15,151	15,598	32,430	30,672	65,693
	Other income	108	127	124	236	217	494
	Total Income	**17,387**	**15,278**	**15,722**	**32,666**	**30,889**	**66,187**
2	**Expenses**						
	Cost of materials consumed	11,843	11,053	11,029	22,895	21,490	44,849
	Purchases of stock-in-trade	-	-	-	-	-	-
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(651)	(1,248)	(638)	(1,899)	(1,406)	(1,306)
	Employee benefit expense	1,250	1,229	1,077	2,479	2,158	4,421
	Finance costs	988	923	713	1,912	1,425	3,171
	Depreciation and amortisation expense	515	513	421	1,028	821	1,746
	Other Expenses	3,159	2,789	2,625	5,948	5,364	10,962
	Total expenses	**17,104**	**15,259**	**15,227**	**32,363**	**29,852**	**63,843**
3	**Profit /(Loss) before exceptional items and tax**	**283**	**19**	**495**	**303**	**1,037**	**2,344**
4	Exceptional items	-	1,910	-	1,910	-	(358)
5	**Profit / (Loss) before tax from Continuing Operations**	**283**	**1,929**	**495**	**2,213**	**1,037**	**1,986**
6	Tax Expense						
	Current tax	-	-	-	-	-	-
	Deferred tax / MAT Credit Written off	-	597	-	597	-	82
	Current tax expense relating to prior years	-	-	-	-	-	-
	Deferred tax						
7	**Profit / (Loss) after tax from Continuing Operations**	**283**	**1,332**	**495**	**1,616**	**1,037**	**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)**	**283**	**1,332**	**495**	**1,616**	**1,037**	**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	32	18	(17)	49	(47)	(63)
	Owners of the company						
	Non-controlling interest						
12	**Total Comprehensive Income / (Loss) for the period**	**315**	**1,350**	**478**	**1,665**	**990**	**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	4,537	3,896	4,537	3,896	4,317
14	Reserves excluding Revaluation Reserves						9,876
15	Earnings per share (for continuing operations)						
	Basic (in ₹) (after exceptional items)	0.62	3.08	1.27	3.65	2.66	4.75
	Diluted (in ₹) (after exceptional items)	0.62	3.08	1.10	3.65	2.33	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)	0.62	3.08	1.27	3.65	2.66	4.75
	Diluted (in ₹) (after exceptional items)	0.62	3.08	1.10	3.65	2.33	4.51
	EPS : Basic and diluted EPS for all periods except for the year ended March 31, 2025 are not annualised.						

Mr. Shivaji Akhade
MD & CEO

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

Mr. Uttam Biswas
CFO

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

AUTOLINE INDUSTRIES LIMITED

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

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

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

Sr.No.	Particulars	CONSOLIDATED					
		Quarter Ended			Half Year Ended		Year Ended
		30-Sep-2025	30-Jun-2025	30-Sep-2024	30-Sep-2025	30-Sep-2024	31-Mar-2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Continuing Operations						
1	**Revenue From Operations**						
	Revenue from operations	17,331	15,198	15,636	32,528	30,749	65,855
	Other income	104	118	103	223	173	409
	Total Income	**17,435**	**15,316**	**15,739**	**32,751**	**30,922**	**66,264**
2	**Expenses**						
	Cost of materials consumed	11,865	11,065	10,934	22,930	21,498	44,875
	Purchases of stock-in-trade	-	-	-	-	-	-
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(651)	(1,248)	(638)	(1,899)	(1,406)	(1,306)
	Employee benefit expense	1,292	1,268	1,130	2,560	2,260	4,606
	Finance costs	995	929	718	1,925	1,439	3,205
	Depreciation and amortisation expense	525	522	430	1,046	838	1,780
	Other Expenses	3,126	2,755	2,668	5,881	5,258	10,833
	Total expenses	**17,152**	**15,291**	**15,242**	**32,443**	**29,887**	**63,993**
3	**Profit /(Loss) before exceptional items and tax**	**283**	**25**	**497**	**308**	**1,035**	**2,271**
4	Exceptional items	-	628	-	628	-	(358)
5	**Profit / (Loss) before tax from Continuing Operations**	**283**	**653**	**497**	**936**	**1,035**	**1,913**
6	**Tax Expense**						
	Current tax	5	7	-	12	-	14
	Deferred tax / MAT Credit Written off	-	597	-	597	-	82
	Current tax expense relating to prior years	-	-	-	-	-	(2)
	Deferred tax	-			-		8
7	**Profit / (Loss) after tax from Continuing Operations**	**278**	**49**	**497**	**327**	**1,035**	**1,811**
	Net Profit / (Loss) attributable to						
	Owners of the company	278	49	497	327	1,035	1,811
	Non-controlling interest	-	-	-	-	-	-
8	**Profit / (Loss) from Discontinued Operations**	**-**	**-**	**(2)**	**-**	**(11)**	**(32)**
	Tax Expense of Discontinued Operations	-	-	-	-	-	-
9	**Profit / (Loss) after tax from Discontinued Operations**	**-**	**-**	**(2)**	**-**	**(11)**	**(32)**
10	**Profit / (Loss) for the period / year (7+9)**	**278**	**49**	**495**	**327**	**1,024**	**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	33	18	(17)	51	(46)	(61)
	Owners of the company	33	18	(17)	51	(46)	(61)
	Non-controlling interest	-	-	-	-	-	-
12	**Total Comprehensive Income / (Loss) for the period**	**311**	**67**	**478**	**378**	**978**	**1,718**
	Total Comprehensive Income / (Loss) attributable to						
	Owners of the company	311	67	480	378	986	1,744
	Non-controlling interest	-	-	(2)	-	(8)	(26)
13	Paid up Equity share capital (Face Value of ₹ 10/- each)	4,537	4,537	3,896	4,537	3,896	4,317
14	Reserves excluding Revaluation Reserves						10,901
15	Earnings per share (for continuing operations)						
	Basic (in ₹) (after exceptional items)	0.61	0.11	1.28	0.74	2.66	4.52
	Diluted (in ₹) (after exceptional items)	0.61	0.11	1.11	0.74	2.33	4.29
	Earnings per share (for discontinued operations)						
	Basic (in ₹) (after exceptional items)	-	-	-	-	(0.03)	(0.08)
	Diluted (in ₹) (after exceptional items)	-	-	-	-	(0.03)	(0.08)
	Earnings per share (for continuing and discontinued operations)						
	Basic (in ₹) (after exceptional items)	0.61	0.11	1.28	0.74	2.63	4.44
	Diluted (in ₹) (after exceptional items)	0.61	0.11	1.11	0.74	2.30	4.21
	EPS : Basic and diluted EPS for all periods except for the year ended March 31, 2025 are not annualised.						

Mr. Shivaji Akhade
MD & CEO

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

Mr. Uttam Biswas
CFO

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

AUTOLINE INDUSTRIES LIMITED

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CIN : L34300PN1996PLC104510 Website : www.autolineind.com

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Statement of Assets and Liabilities (Rs in Lakhs)

Particulars	STANDALONE		CONSOLIDATED	
	As at 30-Sep-2025	As at 31-Mar-2025	As at 30-Sep-2025	As at 31-Mar-2025
ASSETS				
(1) Non-current assets				
(a) Property, plant and equipment	21,341	21,785	21,357	21,789
(b) Capital work in progress	6,170	5,042	6,170	5,057
(c) Other Intangible assets	168	68	168	68
(d) Intangible assets under development	-	-	1,880	1,662
(e) Right of use Assets	2,357	1,285	2,411	1,352
(f) Goodwill on consolidation	-	-	153	153
(g) Financial Assets				
(i) Investments	227	228	227	228
(ii) Investment in subsidiaries	510	510	-	-
(iii) Trade receivables	-	-	-	-
(iv) Other financial assets	509	197	509	197
(v) Loans and advances	-	-	-	-
(h) Income tax assets (net)	321	223	397	320
(i) Deferred tax assets (MAT Credit)	597	1,194	623	1,220
(j) Other Non-current assets	3,615	3,501	3,615	3,501
Total non-current assets	**35,815**	**34,033**	**37,510**	**35,547**
(2) Current assets				
(a) Inventories	10,184	6,682	10,206	6,722
(b) Financial Assets				
(i) Investments	-	-	-	-
(ii) Trade Receivables	11,535	12,669	11,540	12,671
(iii) Cash and cash equivalents	131	50	134	51
(iv) Bank balances other than (iii) above	796	3,074	796	3,074
(v) Loans and advances	2,577	2,621	201	25
(vi) Other Financial assets	40	39	41	40
(c) Other current assets	1,444	1,651	1,723	1,899
Total current assets	**26,707**	**26,786**	**24,641**	**24,482**
(3) Assets classified as held for sale	792	7,072	1,400	15,736
Total Assets	**63,314**	**67,891**	**63,551**	**75,765**
EQUITY AND LIABILITIES				
(1) Equity				
(a) Equity Share capital	4,537	4,317	4,537	4,317
(b) Other Equity	13,103	9,967	12,726	10,992
(c) Non-controlling Interest	-	-	-	-
Total Equity	**17,640**	**14,284**	**17,263**	**15,309**
(2) Liabilities				
Non-current liabilities				
(a) Financial Liabilities				
(i) Borrowings	12,328	12,684	12,328	12,684
(ia) Lease liabilities	748	23	780	72
(ii) Other financial liabilities	-	50	-	50
(b) Provisions	122	115	164	159
Total non-current liabilites	13,198	12,872	13,272	12,965
Current liabilities				
(a) Financial Liabilities				
(i) Borrowings	13,386	15,944	13,386	15,944
(ia) Lease liabilities	48	57	83	89
(ii) Trade payables				
a) Total outstanding dues of micro, small and medium enterprises	2,363	2,305	2,393	2,319
b) Total outstanding dues of other than micro, small and medium enterprises	6,714	6,516	6,745	6,554
(iii) Other financial liabilities	3,823	2,397	3,913	2,523
(b) Other current liabilities	5,391	12,773	5,743	12,808
(c) Provisions	751	743	753	758
Total current liabilities	32,476	40,735	33,016	40,995
Total Liabilities	45,674	53,607	46,288	53,960
(3) Liability classified as held for sale	-	-	-	6,496
Total Equity & Liabilities	**63,314**	**67,891**	**63,551**	**75,765**

Mr. Shivaji Akhade
MD & CEO

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

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

Mr. Uttam Biswas
CFO

AUTOLINE INDUSTRIES LIMITED

Regd. Office : S. No. 313/314, Nanekarwadi, Chakan, Pune-410 501

STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPT 30, 2025

Particulars	For the half year ended Sept 30, 2025	For the year ended March 31, 2025
	(Rs in lakhs)	(Rs in lakhs)
A. Cash Flow from Operating Activities		
Profit / (Loss) before tax	2,213	1,986
Adjustment for :		
Depreciation	1,029	1,746
Interest Paid & Finance Cost	1,657	3,046
Loss/(Profit) on Sale of Property, Plant & Equipment	-	(1)
Provision for Bad Debts	-	30
Profit on Sale of Investment	(1,910)	-
Provision for doubtful debts (Loans to foreign subsidiary)	4	24
Exchange Rate Unrealised (Gain) / Loss	16	12
Unwinding of Interest Income-Lease	(2)	(4)
Interest Income on Deposits	(75)	(185)
Interest Income on Advance to Subsidiaries	(146)	(274)
Operating Profit before Working Capital Changes	2,786	6,380
Adjustment for changes in operating assets		
(Increase) / Decrease in Inventories	(3,502)	(1,521)
(Increase) / Decrease in Trade Receivable	1,135	(1,291)
(Increase) / Decrease in Loans and Advances Current	6	(11)
(Increase) / Decrease in Other Financial Assets Current	-	-
(Increase) / Decrease in Other Current Assets	(167)	(279)
(Increase) / Decrease in Other Non Current Assets	(25)	(74)
(Increase) / Decrease in Other Financial Assets Non-Current	(312)	(8)
Adjustment for changes in operating liabilities		
Increase / (Decrease) in Trade Payables	253	957
Increase / (Decrease) in Other Financial Liabilities Current	799	247
Increase / (Decrease) in Other Current Liabilities	1,068	2,105
Increase / (Decrease) in Provision Current	58	86
Increase / (Decrease) in Other Financial Liabilities Non-Current	(50)	50
Increase / (Decrease) in Provision Non-Current	7	17
Cash Generated from Operations	2,056	6,659
Income tax refund received (net of payments)	(97)	(22)
Net Cash Generated / (Used) from Operating Activities	1,960	6,637
B. Cash Flow from Investing Activities		
Acquisition of Property, plant and equipment (including capital work in progress, capital advance)	(1,372)	(14,661)
Proceeds from Sale of Property, plant and equipment	-	1
Acquisition of Other intangible assets (net)	(119)	(26)
Advances taken / recovered from subsidiaries	419	227
Advances given / repayment to subsidiaries	(239)	(548)
Fixed Deposit with Banks	2,278	(1,438)
Purchase of Investments	(50)	(218)
Sale of Investments	50	-
Receipt of Advance against sales of Investment	-	4,050
Interest Income on deposits	75	185
Interest Income on advance to subsidiaries	-	-
Net Cash Generated / (Used) from Investing Activities	1,042	(12,428)
C. Cash Flow from Financing Activities		
Proceeds from Short Term Borrowings (Net of repayment)	(3,125)	1,541
Repayment of Long Term Borrowings (Net of proceeds)	210	8,422
Interest Paid & Finance Cost (Including capitalise to qualifying ass	(1,660)	(3,580)
Payment of principal portion of lease liabilities	(40)	(56)
Proceeds from Issue of Equity Shares	220	-
Premium on Issue of Equity shares	1,471	-
Proceeds / Repayment of CCD	-	(490)
Net Cash Generated / (Used) from Financing Activities	(2,924)	5,837
Net Increase / Decrease in Cash & Cash Equivalent	80	46
Cash and cash equivalents at the beginning of the year	50	4
Cash and cash equivalents at the end of the year	130	50
Net Increase / Decrease in Cash & Cash Equivalent	80	46

Mr. Shivaji Akhade
MD & CEO

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

Mr. Uttam Biswas
CFO

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

AUTOLINE INDUSTRIES LIMITED

Regd. Office : S. No. 313/314, Nanekarwadi, Chakan, Pune-410 501

CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPT 30, 2025

PARTICULARS	For the half year ended Sept 30, 2025 (Rs in lakhs)	For the year ended March 31, 2025 (Rs in lakhs)
A. Cash Flow from Operating Activities		
Profit / (Loss) before tax		
- Continuing Operations	936	1,913
- Discontinuing Operations	-	(32)
Adjustment for :		
Depreciation	1,046	1,780
Interest Paid & Finance Cost	1,663	3,624
Loss/(Profit) on Sale of Property, Plant & Equipment	-	(1)
Profit on Sale of Investment	(628)	-
Provision for doubtful debts (Loans to foreign subsidiary)	4	24
Provision for Bad Debts	-	30
Sundry balances write off	-	20
Exchange Rate Unrealised (Gain) / Loss	16	13
Unwinding of Interest Income-Lease	(2)	(4)
Interest Income on deposits	(209)	(392)
Operating Profit before Working Capital Changes	2,827	6,975
Adjustment for changes in operating assets		
(Increase) / Decrease in Inventories	(3,485)	(1,503)
(Increase) / Decrease in Trade Receivable	1,133	(1,312)
(Increase) / Decrease in Loans and Advances Current	(176)	(5)
(Increase) / Decrease in Other Financial Assets Current	-	(4)
(Increase) / Decrease in Other Current Assets	(197)	(354)
(Increase) / Decrease in Other Non Current Assets	(25)	337
(Increase) / Decrease in Other Financial Assets Non-Current	(312)	(5)
Adjustment for changes in operating liabilities		
Increase / (Decrease) in Trade Payables	263	977
Increase / (Decrease) in Other Financial Liabilities Current	1,023	(612)
Increase / (Decrease) in Other Current Liabilities	1,085	2,058
Increase / (Decrease) in Provision Current	46	103
Increase / (Decrease) in Other Financial Liabilities Non-Current	(50)	50
Increase / (Decrease) in Provision Non-Current	6	22
Cash Generated from Operations	2,138	6,727
Income tax paid (net of refunds if any)	(90)	(85)
Net Cash Generated / (Used) from Operating Activities	2,048	6,642
B. Cash Flow from Investing Activities		
Acquisition of Property, plant and equipment (including capital work in progress, capital advance)	(1,372)	(15,106)
Proceeds from Sale of Property, plant and equipment	-	1
Acquisition of Other Intangible assets (Net)	(337)	(412)
Advances given to foreign subsidiaries	(4)	(24)
Fixed Deposit with Banks	2,278	(1,438)
Purchase of Investments	(50)	(218)
Sale of Investments	50	-
Profit on Sale of Investment	628	-
Effect of sales of asset held for sales	(425)	-
Receipt of Advance against sales of Investment	-	4,050
Interest Income on deposits	209	392
Net Cash Generated / (Used) from Investing Activities	977	(12,755)
C. Cash Flow from Financing Activities		
Proceeds from Short Term Borrowings (Net of repayment)	(2,744)	6,187
Repayment of Long Term Borrowings (Net of proceeds)	(170)	3,776
Interest Paid & Finance Cost (Including capitalise to qualifying asse	(1,665)	(3,248)
Payment of principal portion of lease liabilities	(55)	(66)
Proceeds from Issue of Equity Shares	220	-
Premium on issue of equity share	1,471	-
Proceeds / (Repayment) of CCD	-	(491)
Net Cash Generated / (Used) from Financing Activities	(2,941)	6,158
Net Increase / (Decrease) in Cash & Cash Equivalent	83	45
Cash and cash equivalents at the beginning of the year	51	6
Cash and cash equivalents at the end of the year	134	51
Net Increase / Decrease in Cash & Cash Equivalent	83	45

Mr. Shivaji Akhade
MD & CEO

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

Mr. Uttam Biswas
CFO

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

AUTOLINE INDUSTRIES LIMITED

Regd. Office : S.Nos. 313, 314, 320 to 323, Nanekarwadi, Chakan,Taluka-Khed, Dist- Pune-410 501
CIN : L34300PN1996PLC104510
Email : investorservices@autolineind.com
Website : www.autolineind.com
Tel. +91-2135-635 865/6

(Rs in Lakhs except EPS)

Extract of Profit and Loss for the Quarter and Half Year Ended September 30, 2025

Particulars	STANDALONE			CONSOLIDATED		
	Quarter Ended		Half Year Ended	Quarter Ended		Half Year Ended
	30-Sep-2025 (Unaudited)	30-Sep-2024 (Unaudited)	30-Sep-2025 (Unaudited)	30-Sep-2025 (Unaudited)	30-Sep-2024 (Unaudited)	30-Sep-2025 (Unaudited)
Income From Operations (Gross)	17,279	15,598	32,430	17,331	15,636	32,528
Other Income	108	124	236	104	103	223
Total Income	17,387	15,722	32,666	17,435	15,739	32,751
Net Profit / (Loss) for the period (before tax, exceptional items)	283	495	303	283	497	308
Net Profit / (Loss) for the period before tax(after exceptional items)	283	495	2,213	283	497	936
Net Profit / (Loss) for the period after tax(after exceptional items)	283	495	1,616	278	497	327
Total Comprehensive Income / (Loss) for the period (after tax) including other Comprehensive Income	315	478	1,665	311	478	378
Paid up Equity share capital (Face Value of ₹ 10/- each)	4,537	3,896	4,537	4,537	3,896	4,537
Reserves excluding Revaluation Reserves			13,012			12,635
Earnings per share						
a) Basic (in ₹) (after exceptional items)	0.62	1.27	3.65	0.61	1.28	0.74
b) Diluted (in ₹) (after exceptional items)	0.62	1.10	3.65	0.61	1.11	0.74

Mr. Shivaji Akhade
MD & CEO

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

Mr. Uttam Biswas
CFO

NOTES

1. The above financial results for the quarter and six months ended on September 30, 2025 have been reviewed by the Audit Committee at its meeting held on November 07, 2025 and approved by the Board of Directors at the meeting held on November 08, 2025 in accordance with the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. This Financial result 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 Financial 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 issued 2,200,000 (Twenty-Two Lakhs) warrants at a face value of ₹10/- (Rupees Ten only) at a value of Rs.102.50 (Rupees One Hundred and Two and Fifty Paisa) 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 within 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. The listing approval for the 2,200,000 Equity shares was received from stock exchanges on October 30, 2025.

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' within the quarter ended June 30, 2025. 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. 627.95 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			Six months ended		Year ended
	30-September-2025	30-June-2025	30-September-2024	30-September-2025	30-September-2024	31-Mar-2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Revenue (Including Other Income)	-	-	12	-	16	25
Expenses	-	-	14	-	27	57
Profit /(Loss) before tax and exceptional items from discontinued operations	-	-	(2)	-	(11)	(32)
Exceptional items	-	-	-	-	-	--
Profit /(Loss) before tax items from discontinued operations	-	-	(2)	-	(11)	(32)
Tax Expense	-	-	-	-	-	-
Profit /(Loss) after tax from discontinued operations	-	-	(2)	-	(11)	(32)

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

8. **Exceptional item: On standalone**

(Rs. In Lakhs)

Particulars		Quarter ended			Six months ended		Year ended
		30-Sept-2025	30-June-2025	30-Sept-2024	30-September-2025	30-September-2024	31-Mar-2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
i.	Sales Tax Dues Paid	-	-	-	-	-	(235)
ii.	Compounding Fees (Income Tax)	-	-	-	-	-	(123)
iii.	Incidental Expenses for sale of share Investment (Refer Note 07)	-	(260)	-	(260)	-	-
iv.	Profit on sale of equity share investment (Refer Note 07)	-	2170	-	2170	-	-

Exceptional item: Consolidated basis

(Rs. In Lakhs)

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

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

i) During year ending on March 31, 2025, the Company recognized a sales tax liability related to Order. Addl. CST/Pune/Installment/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 year ending on March 31, 2025, the Company settled this liability by paying Rs. 123 Lakhs.

9. During the previous reporting period, the Company entered into an agreement with Gujarat Industrial Development Corporation (GIDC) on 5th May 2025 for acquiring a 99-year leasehold land valued at Rs. 1,130 lakhs. An advance payment of Rs. 373 lakhs was made on 23rd March 2025, which has been recorded under Capital Advances as of 31st March 2025. Possession of the land was obtained on the same date as the agreement execution, i.e., 5th May 2025. The remaining balance is payable in 32 equal quarterly installments, with an interest rate of 10.5% per annum, as per the terms of the agreement.
In accordance with Ind AS 116, land is capitalized when the entity gains control over the asset. During the reporting period, the Company obtained control of the leased land and accordingly capitalized it as a Right-of-Use (ROU) asset amounting to Rs. 1,130 lakhs.

A corresponding financial liability of Rs. 756 lakhs has been recognized as a loan liability, with interest being amortized 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 for the previous periods are re-classified/ re-arranged/ re-grouped, wherever necessary, to correspond with the current period's classification/ disclosure.

By Order of the Board
Autoline Industries Limited

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

Shivaji Tukaram Akhade
Managing Director
DIN: 00006755
Place: Pune
Date: 08-11-2025

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

Uttam Kumar Biswas
Chief Financial Officer

Place: Pune
Date: 08-11-2025