AUTOLINE INDUSTRIES LTD.
Regd. Office: Survey Nos. 313/314, Nanekarwadi, Chakan,
Tal: - Khed, Dist. - Pune : 410 501, INDIA
☎: +91 2135 635865 / 6, Fax : +91 2135 664864.
Website : www.autolineind.com
CIN-L34300PN1996PLC104510

Date: May 15, 2026

To,

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai- 400001
General Manager, Listing
Corporate Relations Department

National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G, Bandra Kurla
Complex, Bandra (E) Mumbai – 400 051 Vice
President, Listing Corporate Relations
Department

Scrip Code: 532797

Symbol: AUTOIND

Subject: Outcome of Board Meeting held on Friday, May 15, 2026.

Dear Sir/Madam,

Pursuant to Regulation 30 read with Schedule III and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we hereby inform you that the Board of Directors of the Company at its meeting held today i.e. May 15, 2026, inter alia, considered and approved the following matters:

1. **Audited Financial Results:** The Board of Directors approved the Audited Standalone and Consolidated Financial Results of the Company for the quarter and financial year ended March 31, 2026, together with the Auditors' Reports thereon. A copy of the said Financial Results along with the Auditors' Reports for the quarter and financial year ended March 31, 2026 are enclosed herewith.

2. **Appointment of Internal Auditor:** The Board of Directors, based on the recommendation of the Audit Committee, has approved the appointment of P G Bhagwat LLP, Chartered Accountants, as the Internal Auditor of the Company for the Financial Year 2026-27. The disclosure as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with applicable SEBI Circulars is enclosed herewith.

3. **Scheme of Amalgamation:** The Board of Directors has considered and approved the Scheme of Amalgamation amongst Autoline Design Software Limited, a wholly owned subsidiary of the Company, and Autoline Industries Limited and their respective shareholders, subject to receipt of necessary statutory and regulatory approvals. The disclosure as required under Regulation 30 of the SEBI Listing Regulations read with applicable SEBI Circulars is enclosed herewith.

4. **Resignation of Non-Executive - Nominee Director:** The Board of Directors took note of the resignation of Mr. Siddarth Somnath Razdan (DIN: 09796281), Non-Executive – Nominee Director of the Company, vide his letter dated May 15, 2026, with effect from the close of business hours on May 15, 2026. Further, the resignation letter received from Mr. Siddarth Somnath Razdan along with the details required under Regulation 30 of the SEBI Listing Regulations read with applicable SEBI Circulars are enclosed herewith.

Please note that pursuant to the Company's Code of Conduct for Regulating, Monitoring and Reporting of Trades framed in accordance with the SEBI (Prohibition of Insider Trading) Regulations, 2015, as amended, the Trading Window for dealing in the securities of the Company by the Designated Persons and their immediate relatives shall reopen with effect from Monday, May 18, 2026.

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The Meeting of the Board of Directors of the Company commenced at 11:00 A.M. (IST) and concluded at 07:30 P.M. (IST).

You are requested to take the above information on record.

Thanking you,
Yours faithfully,

For Autoline Industries Limited

PRANVESH TRIPATHI
Digitally signed by PRANVESH TRIPATHI
Date: 2026.05.15 19:44:55 +05'30'

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

Pranvesh Tripathi
Company Secretary & Compliance Officer

Place: Pune

802, Lloyds Chambers,
Dr. Ambedkar Road,Opp. Ambedkar Bhavan,
Pune – 411 011, Maharashtra.
Phone: (91) (20) 2605 0802

SHARP & TANNAN ASSOCIATES
chartered accountants

Independent Auditor's Report on Consolidated Financial Results of Autoline Industries Limited for the quarter and year ended March 31, 2026, pursuant to the Regulation 33 of 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

Qualified Opinion

1. We have audited the accompanying Statement of Consolidated Financial Results of **Autoline Industries Limited** (hereinafter referred to as "the Holding Company") and its subsidiaries (the Holding Company and Subsidiaries together referred to as "the Group"), which includes its share of Profit / (Loss) in its Associates for the quarter and year ended March 31, 2026 ("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"). which has been initialled by us for identification purposes.

2. In our opinion and to the best of our information and according to the explanations given to us, *except for the effects of the matter specified under "Basis for qualified opinion"* and based on the management certified financial results/information of two foreign associates & one foreign subsidiary referred to in the "Other Matters" section below, the Statement:
   a) includes the financial results of the entities as listed under para 14 of this report;
   b) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
   c) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of Consolidated Total Comprehensive Income (comprising of Net Profit and Other Comprehensive Income) and other financial information of the Group and its associates for the quarter and year ended March 31, 2026.

Basis for Qualified Opinion

3. *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 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 holding 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 opinion, 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 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 financial results are overstated to that extent.

4. We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Results* section of our report. We are independent of the Group and its associates in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Statement under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our *qualified opinion*.

Emphasis of Matter

5. We draw attention to Note 13 to the statement regarding the judgment dated February 17, 2026, passed by the Circuit Court of Oakland, State of Michigan, United States, in favour of CJ Holdings North America, LLC, pursuant to which the Company has been held liable to pay USD 10.38 Lakhs (equivalent to approximately Rs. 970.23 Lakhs as at March 31, 2026), including principal and interest. Accordingly, the net contingent liability for disclosure in statement is Rs. 530.88 Lakhs (USD 5.68 Lakhs, being the amount held liable per the order, i.e. USD 10.38 Lakhs, less the liability already recognised in the books of account and carried as of 31 March 2026, i.e. USD 4.70 Lakhs).

   As described in the aforesaid note, based on legal opinion obtained by the Management, the said judgment is not directly enforceable in India and would require separate recognition and enforcement proceedings before the appropriate Indian courts. Pending such proceedings and based on the legal opinion obtained by the management regarding the legal defences available to the Company, the matter has been disclosed as a contingent liability (net of existing liability carried in the books of account) in accordance with the applicable accounting standards.

   Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Consolidated Financial Results

6. The Statement has been prepared on the basis of Consolidated Financial Statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statements that give a true and fair view of the Consolidated Total Comprehensive Income (comprising of net profit and other comprehensive income) and Other Financial Information of the Group including its Associates including in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of directors of the companies included in the Group and of its associates are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for

safeguarding of the assets of the Group and its associates and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

7. In preparing the Statement, the respective Board of Directors of companies included in the Group and of its associates are responsible for assessing the ability of the Group and of its associates to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Companies included in the group and of its associates or to cease operations, or has no realistic alternative but to do so.

8. The respective Board of Directors of the Companies included in the group and of its associates are also responsible for overseeing the financial reporting process of the Group and of its Associates.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

9. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated Financial Results.

10. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

    A. Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

    B. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

    C. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

    D. Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists

related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and of its associates to cease to continue as a going concern.

E. Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

F. Obtain sufficient appropriate audit evidence regarding the financial results/financial information (Separate / Consolidated) of the entities within the Group and its associates to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

11. Materiality is the magnitude of misstatements in the consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

12. We communicate with those charged with governance of the Holding Company and such other entities included in Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

13. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

14. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

15. '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 Ltd.	Subsidiary Company
3.	Autoline E-Mobility Private Limited	Subsidiary Company
4.	Autoline Industrial Parks Ltd.	Subsidiary Company - Up to April 15, 2025

Sr. No.	Name of the related party	Nature of relationship
5.	Koderat Investments Ltd., Cyprus (Non-Operative)	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

Other Matters

16. Two foreign associates & one foreign subsidiary are non-operative entities and their financial information as of March 31, 2026 is unaudited. The financial information is provided by the Holding Company's management in whose opinion the same is not material to the group.

17. The Statement includes the results for the quarters ended March 31, 2026 & March 31, 2025 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the respective financial year which were subject to limited review by us.

    Our opinion is not modified in respect of all these other matters.

Sharp & Tannan Associates
Chartered Accountants
Firm's Registration no. 109983W

ARNOB CHOUDHURI
Digitally signed by ARNOB CHOUDHURI
Date: 2026.05.15 17:45:51 +05'30'

CA Arnob Choudhuri
Partner
Membership No.(F) 156378
UDIN: 26156378LLNWTF2668

Pune, May 15, 2026

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 Assets and Liabilities (Rs in Lakhs)

Particulars	STANDALONE		CONSOLIDATED	
	As at 31-Mar-2026	As at 31-Mar-2025	As at 31-Mar-2026	As at 31-Mar-2025
ASSETS				
(1) Non-current assets				
(a) Property, plant and equipment	31,889	21,785	31,902	21,789
(b) Capital work in progress	635	5,042	635	5,057
(c) Other Intangible assets	144	68	144	68
(d) Intangible assets under development	-	-	2,105	1,662
(e) Right of use Assets	2,327	1,285	2,365	1,352
(f) Goodwill on consolidation		-	153	153
(g) Financial Assets				
(i) Investments	228	228	228	228
(ii) Investment in subsidiaries	510	510	-	-
(iii) Trade receivables	-	-	-	-
(iv) Other financial assets	673	197	673	197
(v) Loans and advances	-	-	-	-
(h) Income tax assets (net)	441	223	464	320
(i) Deferred tax assets (MAT Credit)	597	1,194	623	1,220
(j) Other Non-current assets	3,529	3,501	3,529	3,501
Total non-current assets	**40,973**	**34,033**	**42,821**	**35,547**
(2) Current assets				
(a) Inventories	10,734	6,682	10,754	6,722
(b) Financial Assets				
(i) Investments	-	-	-	-
(ii) Trade Receivables	18,594	12,669	18,598	12,671
(iii) Cash and cash equivalents	30	50	33	51
(iv) Bank balances other than (iii) above	824	3,074	824	3,074
(v) Loans and advances	2,783	2,621	228	25
(vi) Other Financial assets	42	39	43	40
(c) Other current assets	1,301	1,651	1,582	1,899
Total current assets	**34,308**	**26,786**	**32,062**	**24,482**
(3) Assets classified as held for sale	-	7,072	-	15,736
Total Assets	**75,281**	**67,891**	**74,883**	**75,765**
EQUITY AND LIABILITIES				
(1) Equity				
(a) Equity Share capital	4,538	4,317	4,538	4,317
(b) Other Equity	15,861	9,967	15,174	10,992
(c) Non-controlling Interest	-	-	-	-
Total Equity	**20,399**	**14,284**	**19,712**	**15,309**
(2) Liabilities				
Non-current liabilities				
(a) Financial Liabilities				
(i) Borrowings	13,547	12,684	13,547	12,684
(ia) Lease liabilities	748	23	760	72
(ii) Other financial liabilities	-	50	-	50
(b) Provisions	158	115	206	159
Total non-current liabilites	14,453	12,872	14,513	12,965
Current liabilities				
(a) Financial Liabilities				
(i) Borrowings	18,086	15,944	18,086	15,944
(ia) Lease liabilities	23	57	61	69
(ii) Trade payables				
a) Total outstanding dues of micro, small and medium enterprises	3,468	2,305	3,496	2,319
b) Total outstanding dues of other than micro, small and medium enterprises	8,513	6,516	8,534	6,554
(iii) Other financial liabilities	3,332	2,397	3,444	2,523
(b) Other current liabilities	6,094	12,773	6,122	12,808
(c) Provisions	913	743	915	758
Total current liabilities	40,429	40,735	40,658	40,995
Total Liabilities	54,882	53,607	55,171	53,960
(3) Liability classified as held for sale	-	-	-	6,496
Total Equity & Liabilities	**75,281**	**67,891**	**74,883**	**75,765**

Mr. Shivaji Akhade
MD & CEO

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

Shah & Tannan Associates Chartered Accountants ICAI Regn. No. 109383W

Mr. Venugopal Rao Pendyala
GCFO

AUTOLINE INDUSTRIES LIMITED

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Statement of Profit and Loss for the Quarter and Year Ended March 31, 2026 (Rs In Lakhs except EPS)

Sr.No.	Particulars	CONSOLIDATED				
		Quarter Ended			Year Ended	
		31-Mar-2026	31-Dec-2025	31-Mar-2025	31-Mar-2026	31-Mar-2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
	Continuing Operations					
1	**Revenue From Operations**					
	Revenue from operations	28,931	20,946	19,499	82,405	65,855
	Other Income	289	89	135	600	409
	Total Income	**29,220**	**21,035**	**19,634**	**83,005**	**66,264**
2	**Expenses**					
	Cost of materials consumed	19,765	13,964	12,324	56,659	44,875
	Purchases of stock-in-trade	-	-	-	-	-
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(3)	(217)	1,048	(2,119)	(1,306)
	Employee benefit expense	1,641	1,503	1,208	5,704	4,606
	Finance costs	1,037	1,039	887	4,001	3,205
	Depreciation and amortisation expense	609	527	467	2,182	1,780
	Other Expenses	4,682	3,728	2,898	14,291	10,833
	Total expenses	**27,731**	**20,544**	**18,852**	**80,718**	**63,993**
3	**Profit /(Loss) before exceptional items and tax**	**1,489**	**491**	**782**	**2,287**	**2,271**
4	Exceptional items	1,556	-	(12)	2,184	(358)
5	**Profit / (Loss) before tax from Continuing Operations**	**3,045**	**491**	**770**	**4,471**	**1,913**
6	**Tax Expense**					
	Current tax	-	8	14	20	14
	Deferred tax / MAT Credit Written off	-	-	82	597	82
	Current tax expense relating to prior years	4	-	-	4	(2)
	Deferred tax	-		8	-	8
7	**Profit / (Loss) after tax from Continuing Operations**	**3,041**	**483**	**666**	**3,850**	**1,811**
	Net Profit / (Loss) attributable to					
	Owners of the company	3,041	483	666	3,850	1,811
	Non-controlling Interest	-	-	-	-	-
8	**Profit / (Loss) from Discontinued Operations**	-	-	(14)	-	(32)
	Tax Expense of Discontinued Operations	-	-	-	-	-
9	**Profit / (Loss) after tax from Discontinued Operations**	-	-	(14)	-	(32)
10	**Profit / (Loss) for the period / year (7+9)**	**3,041**	**483**	**652**	**3,850**	**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	(144)	37	(19)	(56)	(61)
	Owners of the company	-	37	(19)	(56)	(61)
	Non-controlling interest	-	-	-	-	-
12	**Total Comprehensive Income / (Loss) for the period**	**2,897**	**520**	**633**	**3,794**	**1,718**
	Total Comprehensive Income / (Loss) attributable to					
	Owners of the company	2,897	520	643	3,794	1,744
	Non-controlling Interest	-	-	(10)	-	(26)
13	Paid up Equity share capital (Face Value of ₹ 10/- each)	4,538	4,538	4,317	4,538	4,317
14	Reserves excluding Revaluation Reserves				15,084	10,901
15	Earnings per share (for continuing operations)					
	Basic (in ₹) (after exceptional items)	6.70	1.07	1.54	8.59	4.52
	Diluted (in ₹) (after exceptional items)	6.70	1.07	1.47	8.59	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)	6.70	1.07	1.51	8.59	4.44
	Diluted (in ₹) (after exceptional items)	6.70	1.07	1.44	8.59	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. Venugopal Rao Pendyala
GCFO

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

AUTOLINE INDUSTRIES LIMITED

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

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

PARTICULARS	For the year ended March 31, 2026 (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	4,471	1,913
- Discontinuing Operations	-	(32)
Adjustment for :		
Depreciation	2,182	1,780
Interest Paid & Finance Cost	3,535	3,624
Loss/(Profit) on Sale of Property, Plant & Equipment	(2)	(1)
Profit on Sale of Investment	(2,184)	-
Provision for doubtful debts (Loans to foreign subsidiary)	11	24
Provision for Bad Debts	47	30
Sundry balances write off	-	20
Exchange Rate Unrealised (Gain) / Loss	44	13
Unwinding of Interest Income-Lease	(3)	(4)
Interest Income on deposits	(412)	(392)
Impact of Goodwill on consolidation	-	-
Impact of deconsolidation / strike-off of subsidiary	(1,695)	-
Operating Profit before Working Capital Changes	5,994	6,975
Adjustment for changes in operating assets		
(Increase) / Decrease in Inventories	(4,032)	(1,503)
(Increase) / Decrease in Trade Receivable	(5,973)	(1,312)
(Increase) / Decrease in Loans and Advances Current	(203)	(5)
(Increase) / Decrease in Other Financial Assets Current	(1)	(4)
(Increase) / Decrease in Other Current Assets	(57)	(354)
(Increase) / Decrease in Other Non Current Assets	(36)	337
(Increase) / Decrease in Other Financial Assets Non-Current	(477)	(5)
Adjustment for changes in operating liabilities		
Increase / (Decrease) in Trade Payables	3,153	977
Increase / (Decrease) in Other Financial Liabilities Current	892	(612)
Increase / (Decrease) in Other Current Liabilities	1,763	2,058
Increase / (Decrease) in Provision Current	101	103
Increase / (Decrease) in Other Financial Liabilities Non-Current	(50)	50
Increase / (Decrease) in Provision Non-Current	48	22
Cash Generated from Operations	1,123	6,727
Income tax paid (net of refunds if any)	(168)	(85)
Net Cash Generated / (Used) from Operating Activities	956	6,642
B. Cash Flow from Investing Activities		
Acquisition of Property, plant and equipment (including capital work in progress, capital advance)	(7,703)	(15,106)
Proceeds from Sale of Property, plant and equipment	2	1
Acquisition of Other Intangible assets (Net)	(561)	(412)
Advances given to foreign subsidiaries	(11)	(24)
Fixed Deposit with Banks	2,250	(1,438)
Purchase of Investments	-	(218)
Sale of Investments	1	-
Profit on Sale of Investment	2,184	-
Effect of sales of asset held for sales	790	-
Receipt of Advance against sales of Investment	-	4,050
Interest Income on deposits	412	392
Net Cash Generated / (Used) from Investing Activities	(2,636)	(12,755)
C. Cash Flow from Financing Activities		
Proceeds from Short Term Borrowings (Net of repayment)	1,282	6,187
Repayment of Long Term Borrowings (Net of proceeds)	1,723	3,776
Interest Paid & Finance Cost (Including capitalise to qualifying asse	(3,549)	(3,248)
Payment of principal portion of lease liabilities	(97)	(66)
Proceeds from Issue of Equity Shares	165	-
Premium on issue of equity share	1,526	-
Proceeds from Issue of share warrants	612	-
Proceeds / (Repayment) of CCD	-	(491)
Net Cash Generated / (Used) from Financing Activities	1,662	6,158
Net Increase / (Decrease) in Cash & Cash Equivalent	(18)	45
Cash and cash equivalents at the beginning of the year	51	6
Cash and cash equivalents at the end of the year	33	51
Net Increase / Decrease in Cash & Cash Equivalent	(18)	45

Mr. Shivaji Akhade
MD & CEO

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

Mr. Venugopal Rao Pendyala
GCFO

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

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 Year Ended March 31, 2026

Particulars	STANDALONE			CONSOLIDATED		
	Quarter Ended		Year Ended	Quarter Ended		Year Ended
	31-Mar-2026 (Unaudited)	31-Mar-2025 (Unaudited)	31-Mar-2026 (Unaudited)	31-Mar-2026 (Unaudited)	31-Mar-2025 (Unaudited)	31-Mar-2026 (Unaudited)
Income From Operations (Gross)	28,900	19,460	82,229	28,931	19,499	82,405
Other Income	282	156	609	289	135	600
Total Income	29,182	19,616	82,838	29,220	19,634	83,005
Net Profit / (Loss) for the period (before tax, exceptional items)	1,488	839	2,279	1,489	782	2,287
Net Profit / (Loss) for the period before tax(after exceptional items)	1,762	827	4,463	3,045	770	4,471
Net Profit / (Loss) for the period after tax(after exceptional items)	1,762	745	3,866	3,041	666	3,850
Total Comprehensive Income / (Loss) for the period (after tax) including other Comprehensive Income	1,622	726	3,811	2,897	633	3,794
Paid up Equity share capital (Face Value of ₹ 10/- each)	4,538	4,317	4,538	4,538	4,317	4,538
Reserves excluding Revaluation Reserves			15,770			15,084
Earnings per share						
a) Basic (in ₹) (after exceptional items)	3.88	1.73	8.62	6.70	1.54	8.59
b) Diluted (in ₹) (after exceptional items)	3.88	1.64	8.62	6.70	1.47	8.59

Mr. Shivaji Akhade
MD & CEO

AUTOLINE INDUSTRIES GAT NO 313/314 CHAKAN PUNE-411501

Mr. Venugopal Rao Pendyala
GCFO

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

Notes:

1. The above financial results for the quarter and Financial Year ended on March 31, 2026 have been reviewed by the Audit Committee at its meeting held on May 14, 2026 and approved by the Board of Directors at the meeting held on May 15, 2026 in accordance with the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. This statement 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 an Audit for the year ended on March 31, 2026.

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 22,00,000 (Twenty-Two Lakhs) warrants at a face value of INR 10/- (Rupees Ten only) each, for an aggregate amount of INR 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.

   Further, the Company had allotted 32,65,000 (Thirty Two Lakh Sixty Five Thousand only) warrants on February 05, 2026, having a face value of INR 10/- each at an issue price of INR 75/- each (including a premium of INR 65/- each), upon receipt of 25% of the issue price, carrying an option/entitlement to convert into an equivalent number of equity shares having a face value of INR 10/- (Rupees Ten only) each within 18 months from the date of allotment.

7. The Company entered into a Share Purchase Agreement (SPA) with M/s. MNSC Realty Pvt. Ltd. ("Purchaser") on August 08, 2023, for the sale of its entire stake in Autoline Industrial Park Limited (AIPL), a material subsidiary. The stake comprised 3,42,56,089 equity shares, representing 43% of AIPL's total share capital, for a total consideration of INR 9,516.63 lakhs.

   As of March 31, 2026, the Company had received entire consideration from the Purchaser and had transferred 3,42,56,089 equity shares, constituting 100% of Company's holding in AIPL.

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

AUTOLINE INDUSTRIES LTD GAT NO 313/314 CHAKAN

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

Particulars	(Rs in Lakhs)				
	Quarter Ended			Year Ended	
	31-Mar-2026	31-Dec-2025	31-Mar-2025	31-Mar-2026	31-Mar-2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
Revenue (Including Other Income)	-	-	5	-	25
Expenses	-	-	19	-	57
Profit /(Loss) before tax and exceptional items from discontinued operations	-	-	(14)	-	(32)
Exceptional items	-	-	-	-	-
Profit /(Loss) before tax items from discontinued operations	-	-	(14)	-	(32)
Tax Expense	-	-	-	-	-
Profit /(Loss) after tax from discontinued operations	-	-	(14)		(32)

8. The Company has executed an agreement with Gujrat Industrial Development Corporation (GIDC) on 5th May 2025 for the acquisition of 99 year lease land valued at INR 1,112 Lakhs. The Company had paid an advance of INR 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 Ten years with interest at 10.5% per annum based on above 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 have been recognized as a loan liability, with interest being amortized over the lease term.

9. On November 21, 2025, the Government of India notified four Labour Codes, which consolidate multiple existing labour laws into a unified framework governing employment and post-employment benefits. Based on the best information available, applicable legal interpretations and professional guidance, the Company has assessed the financial impact arising primarily from changes in the definition of wages and employee benefit entitlements. In accordance with IND AS 19, these changes constitute a plan amendment requiring immediate recognition of past service costs, resulting in an incremental impact of the Group and the Company of Rs. 70.27 Lakhs and Rs. 66.12 Lakhs, respectively which have been recognised as an employee benefit expense in the reporting period. The Company continues to monitor the finalisation of Central and State Rules and related clarifications and will account for any further impact in accordance with applicable accounting standards in the period in which such developments occur.

10. The Statement includes the results for the quarters ended March 31, 2026 & March 31, 2025 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the respective financial year which were subject to limited review by the auditor.

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

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

11. The Company has three (4) Subsidiary Companies and Two (2) Associates: (I) Autoline Design Software Limited (II) Autoline Industrial Parks Limited (up to April 15, 2025) (III) Autoline E-Mobility Private Limited (iv) Koderat Investments Ltd. Cyprus (non-Operative). SZ Design SRL – (Under Liquidation) and Zagato SRL Milan Italy (Voluntary Liquidation) are Associates of Koderate Investments Ltd (Subsidiary).

12. Exceptional Item: on Standalone Financial Statement

(Rs in Lakhs)

Particulars		Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(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 investment in AIPL	274	-	-	2,444	-
		274	**-**	**-12**	**2,184**	**(358)**

Exceptional Item: on Consolidated Financial Statement

Particulars		Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(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 investment in AIPL	1,556	-	-	2,444	-
		1,556	**-**	**-12**	**2,184**	**(358)**

i. During the quarter and year ending on March 31, 2025, the company recognized a sales tax liability related to Order No. 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 the reporting period the company settled this liability by paying Rs. 122.81 Lakhs.

iii. During the year, the Company sold its entire stake in Autoline Industrial Park Limited (AIPL) comprising 3,42,56,089 equity shares, resulting in a gross profit of Rs. 2,444 Lakhs. After considering incidental expenses of Rs. 260 Lakhs incurred in relation to the transaction, the net gain amounted to Rs. 2,184 Lakhs.

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

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

13. The Company has received an adverse judgment dated February 17, 2026, from the Circuit Court of Oakland, State of Michigan, United States, in favour of CJ Holdings North America, LLC ("CJ Holdings"), pursuant to which the Company has been held liable to pay USD 10.38 Lakhs (equivalent to approximately Rs. 970.23 Lakhs as of March 31, 2026), including principal and accrued interest, However, the net contingent liability for the disclosure is Rs. 530.88 Lakhs (being the amount held liable as per the order, i.e. USD 10.38 Lakhs, less the liability already recognised in the books of account and carried as of 31 March 2026, i.e. USD 4.70 Lakhs).

    Based on legal opinion obtained by the Management, the said judgment is not directly enforceable in India and would require separate recognition and enforcement proceedings before the appropriate Indian courts under the provisions of Sections 13 and 14 of the Code of Civil Procedure, 1908. Further, the Company has been advised that it has substantive legal and factual defenses available against such enforcement proceedings.

    Accordingly, pending adjudication and enforceability under Indian law, the Management has considered the matter as a contingent liability in accordance with Ind AS 37 and has disclosed the same in the financial result for the quarter and year ended March 31, 2026.

14. The Board of Directors of the Company and Autoline Design Software Limited ("Transferor Company"), a wholly owned subsidiary of the Company, have approved a draft scheme of Amalgamation under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013, for amalgamation of the Transferor Company with the Company. The draft scheme provides for an appointed date of April 01, 2025. The draft scheme is subject to necessary statutory and regulatory approvals, including approval of the Hon'ble National Company Law Tribunal ("NCLT"). Pending receipt of such approvals and the Scheme becoming effective based on management discussion, no effect of the aforesaid draft scheme has been given in these standalone financial statements of the Company.

    The accounting effect of the Scheme will be recognised upon the Scheme becoming effective in accordance with the approved Scheme and applicable Indian Accounting Standards, including Appendix C to Ind AS 103 – Business Combinations.

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

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

Venugopal Rao Pendyala
Group Chief Finance Officer

Place: Pune
Date: 15-05-2026

Associates ICAI Regn. No. 109983W Chartered Accountants

AUTOLINE INDUSTRIES LTD.
Regd. Office: Survey Nos. 313/314, Nanekarwadi, Chakan,
Tal: - Khed, Dist. - Pune : 410 501, INDIA
☎: +91 2135 635865 / 6, Fax : +91 2135 664864.
Website : www.autolineind.com
CIN-L34300PN1996PLC104510

Statement on Impact of Audit Qualification (for audit report with modified opinion) submitted along-with Annual Audited Financial Results – (Consolidated)

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2026
(See Regulation 33 of the SEBI (LODR) (Amendment) Regulations, 2016)

Rs. in Lakhs

I.	Sr. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualification)
	1.	Turnover / Total income (Continue Operation)	83,005	83,005
	2.	Total Expenditure (Continue Operation)	80,718	80,718
	3.	Net Profit / (Loss) (Continue and Discontinue operation)	3,850	3,253
	4.	Earnings Per Share	8.64	7.25
	5.	Total Assets	74,883	74,286
	6.	Total Liabilities	55,171	55,171
	7.	Net Worth	19,712	19,115
	8.	Any other financial item(s) (as felt appropriate by the management)	Nil	Nil

II. Audit Qualification (each audit qualification separately):

a. Details of Audit Qualification:

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 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 holding 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 opinion, 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 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 financial results are overstated to that extent.

b. Type of Audit Qualification: Qualified Opinion

c. Frequency of Qualification: Appeared Second time in year end report.

d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: Yes, Quantified by the Auditor

Management View

Utilization of MAT Credit amounting to Rs. 477.19 Lakhs corresponding to AY 2011-12 and Rs. 716.42 Lakhs corresponding to AY 2012-13 is scheduled to expire in FY 2025-26 and FY 2026-27,

	respectively. Accordingly, the Company has already written off MAT Credit amounting to Rs. 596.81 Lakhs during FY 2025-26, and the remaining MAT Credit balance Rs. 596.80 Lakhs shall be written back during FY 2026-27 in accordance with the provisions of the Income Tax Act, 1961. Management would also like to clarify that the aforesaid write-off/write-back does not have any impact on the cash flows or operational profitability of the Company. **e. For Audit Qualification(s) where the impact is not quantified by the auditor:** Not Applicable (i) Management's estimation on the impact of audit qualification: (ii) If management is unable to estimate the impact, reasons got the same: (iii) Auditors' Comments on (i) or (ii) above: **Place:** Pune **Date:** May 15, 2026
III.	**Signatories:** Venugopal Rao Pendyala (Group Chief Financial Officer) Vinayak Janardhan Jadhav (Audit Committee Chairman) Shivaji Tukaram Akhade Managing Director & CEO ARNOB CHOUDHURI Digitally signed by ARNOB CHOUDHURI Date: 2026.05.15 19:01:29 +05'30' CA Arnob Choudhuri Partner Sharp & Tannan Associates, Chartered Accountants Statutory Auditor

802, Lloyds Chambers,
Dr. Ambedkar Road,Opp. Ambedkar Bhavan,
Pune – 411 011, Maharashtra.
Phone: (91) (20) 2605 0802

SHARP & TANNAN ASSOCIATES
chartered accountants

Independent Auditor's Report on Standalone Financial Results of Autoline Industries Limited for the quarter and year ended March 31, 2026, pursuant to the Regulation 33 of 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

Qualified Opinion

1. We have audited the accompanying Statement of Standalone Financial Results of **Autoline Industries Limited** (the "Company") for the quarter and year ended March 31, 2026 (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. In our opinion and to the best of our information and according to the explanations given to us, *except for the effects of the matter specified under "Basis for qualified opinion"*, these Standalone Financial Results:

   A. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

   B. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2026.

Basis for Qualified Opinion

3. *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 opinion, 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 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 financial results are overstated to that extent.

4. We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our *Qualified opinion*.

Emphasis of Matter

5. We draw attention to Note 13 to the statement regarding the judgment dated February 17, 2026, passed by the Circuit Court of Oakland, State of Michigan, United States, in favour of CJ Holdings North America, LLC, pursuant to which the Company has been held liable to pay USD 10.38 Lakhs (equivalent to approximately Rs. 970.23 Lakhs as at March 31, 2026), including principal and interest. Accordingly, the net contingent liability for disclosure in statement is Rs. 530.88 Lakhs (USD 5.68 Lakhs, being the amount held liable per the order, i.e. USD 10.38 Lakhs, less the liability already recognised in the books of account and carried as of 31 March 2026, i.e. USD 4.70 Lakhs).

   As described in the aforesaid note, based on legal opinion obtained by the Management, the said judgment is not directly enforceable in India and would require separate recognition and enforcement proceedings before the appropriate Indian courts. Pending such proceedings and based on the legal opinion obtained by the management regarding the legal defences available to the Company, the matter has been disclosed as a contingent liability (net of existing liability carried in the books of account) in accordance with the applicable accounting standards.

   Our opinion is not modified in respect of this Emphasis of matter.

Management's & Board of Director's Responsibilities for the Standalone Financial Results

6. The Statement has been prepared on the basis of the Standalone Financial Statements. The Company's Management & Board of Directors are responsible for the preparation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34, prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of

the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

7. In preparing the Standalone Financial Results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

8. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

9. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

10. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

    A. Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

    B. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

    C. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

    D. Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

E. Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

11. Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

12. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

13. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

14. The Statement includes the results for the quarters ended March 31, 2026 & March 31, 2025 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the respective financial year which were subject to limited review by us.

Our opinion is not modified with respect to this other matter.

Sharp & Tannan Associates
Chartered Accountants
Firm's Reg. No. 109983W

ARNOB CHOUDHURI
Digitally signed by ARNOB CHOUDHURI
Date: 2026.05.15 17:41:32 +05'30'

CA Arnob Choudhuri
Partner
Membership No.(F) 156378
UDIN: 26156378NKHDDY7764

Pune, May 15, 2026

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

Statement of Assets and Liabilities (Rs in Lakhs)

Particulars	STANDALONE		CONSOLIDATED	
	As at 31-Mar-2026	As at 31-Mar-2025	As at 31-Mar-2026	As at 31-Mar-2025
ASSETS				
(1) Non-current assets				
(a) Property, plant and equipment	31,889	21,785	31,902	21,789
(b) Capital work in progress	635	5,042	635	5,057
(c) Other Intangible assets	144	68	144	68
(d) Intangible assets under development	-	-	2,105	1,662
(e) Right of use Assets	2,327	1,285	2,365	1,352
(f) Goodwill on consolidation		-	153	153
(g) Financial Assets				
(i) Investments	228	228	228	228
(ii) Investment in subsidiaries	510	510	-	-
(iii) Trade receivables	-	-	-	-
(iv) Other financial assets	673	197	673	197
(v) Loans and advances	-	-	-	-
(h) Income tax assets (net)	441	223	464	320
(i) Deferred tax assets (MAT Credit)	597	1,194	623	1,220
(j) Other Non-current assets	3,529	3,501	3,529	3,501
Total non-current assets	**40,973**	**34,033**	**42,821**	**35,547**
(2) Current assets				
(a) Inventories	10,734	6,682	10,754	6,722
(b) Financial Assets				
(i) Investments	-	-	-	-
(ii) Trade Receivables	18,594	12,669	18,598	12,671
(iii) Cash and cash equivalents	30	50	33	51
(iv) Bank balances other than (iii) above	824	3,074	824	3,074
(v) Loans and advances	2,783	2,621	228	25
(vi) Other Financial assets	42	39	43	40
(c) Other current assets	1,301	1,651	1,582	1,899
Total current assets	**34,308**	**26,786**	**32,062**	**24,482**
(3) Assets classified as held for sale	-	7,072	-	15,736
Total Assets	**75,281**	**67,891**	**74,883**	**75,765**
EQUITY AND LIABILITIES				
(1) Equity				
(a) Equity Share capital	4,538	4,317	4,538	4,317
(b) Other Equity	15,861	9,967	15,174	10,992
(c) Non-controlling Interest	-	-	-	-
Total Equity	**20,399**	**14,284**	**19,712**	**15,309**
(2) Liabilities				
Non-current liabilities				
(a) Financial Liabilities				
(i) Borrowings	13,547	12,684	13,547	12,684
(ia) Lease liabilities	748	23	760	72
(ii) Other financial liabilities	-	50	-	50
(b) Provisions	158	115	206	159
Total non-current liabilites	14,453	12,872	14,513	12,965
Current liabilities				
(a) Financial Liabilities				
(i) Borrowings	18,086	15,944	18,086	15,944
(ia) Lease liabilities	23	57	61	89
(ii) Trade payables				
a) Total outstanding dues of micro, small and medium enterprises	3,468	2,305	3,496	2,319
b) Total outstanding dues of other than micro, small and medium enterprises	8,513	6,516	8,534	6,554
(iii) Other financial liabilities	3,332	2,397	3,444	2,523
(b) Other current liabilities	6,094	12,773	6,122	12,808
(c) Provisions	913	743	915	758
Total current liabilities	40,429	40,735	40,658	40,995
Total Liabilities	54,882	53,607	55,171	53,960
(3) Liability classified as held for sale	-	-	-	6,496
Total Equity & Liabilities	**75,281**	**67,891**	**74,883**	**75,765**

Mr. Shivaji Akhade
MD & CEO

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

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

Mr. Venugopal Rao Pendyala
GCFO

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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 Year Ended March 31, 2026 **(Rs In Lakhs except EPS)**

Sr.No.	Particulars	STANDALONE				
		Quarter Ended			Year Ended	
		31-Mar-2026	31-Dec-2025	31-Mar-2025	31-Mar-2026	31-Mar-2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
	Continuing Operations					
1	**Revenue From Operations**					
	Revenue from operations	28,900	20,899	19,460	82,229	65,093
	Other income	282	92	156	609	494
	Total Income	**29,182**	**20,991**	**19,616**	**82,838**	**66,187**
2	**Expenses**					
	Cost of materials consumed	19,755	13,950	12,313	56,597	44,849
	Purchases of stock-in-trade	-	-	-	-	-
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(3)	(217)	1,048	(2,119)	(1,306)
	Employee benefit expense	1,599	1,456	1,158	5,534	4,421
	Finance costs	1,031	1,033	881	3,975	3,171
	Depreciation and amortisation expense	600	518	479	2,146	1,746
	Other Expenses	4,712	3,763	2,898	14,426	10,962
	Total expenses	**27,694**	**20,503**	**18,777**	**80,559**	**63,843**
3	**Profit /(Loss) before exceptional items and tax**	**1,488**	**488**	**839**	**2,279**	**2,344**
4	Exceptional items	274	-	(12)	2,184	(358)
5	**Profit / (Loss) before tax from Continuing Operations**	**1,762**	**488**	**827**	**4,463**	**1,986**
6	**Tax Expense**					
	Current tax	-	-	-	-	-
	Deferred tax / MAT Credit Written off	-	-	82	597	82
	Current tax expense relating to prior years	-	-	-	-	-
	Deferred tax					
7	**Profit / (Loss) after tax from Continuing Operations**	**1,762**	**488**	**745**	**3,866**	**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)**	**1,762**	**488**	**745**	**3,866**	**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	(140)	36	(19)	(55)	(63)
	Owners of the company					
	Non-controlling interest					
12	**Total Comprehensive Income / (Loss) for the period**	**1,622**	**524**	**726**	**3,811**	**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)	4,538	4,538	4,317	4,538	4,317
14	Reserves excluding Revaluation Reserves				15,770	9,876
15	Earnings per share (for continuing operations)					
	Basic (in ₹) (after exceptional items)	3.88	1.08	1.73	8.62	4.75
	Diluted (in ₹) (after exceptional items)	3.88	1.08	1.64	8.62	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)	3.88	1.08	1.73	8.62	4.75
	Diluted (in ₹) (after exceptional items)	3.88	1.08	1.64	8.62	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. Venugopal Rao Pendyala
GCFO

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

AUTOLINE INDUSTRIES LIMITED

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

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

Particulars	For the year ended March 31, 2026 (Rs in lakhs)	For the year ended March 31, 2025 (Rs in lakhs)
A. Cash Flow from Operating Activities		
Profit / (Loss) before tax	4,463	1,986
Adjustment for :		
Depreciation	2,146	1,746
Interest Paid & Finance Cost	3,523	3,046
Loss/(Profit) on Sale of Property, Plant & Equipment	(2)	(1)
Provision for Bad Debts	47	30
Profit on Sale of Investment	(2,184)	-
Provision for doubtful debts (Loans to foreign subsidiary)	11	24
Exchange Rate Unrealised (Gain) / Loss	44	12
Unwinding of Interest Income-Lease	(3)	(4)
Interest Income on Deposits	(128)	(185)
Interest Income on Advance to Subsidiaries	(294)	(274)
Operating Profit before Working Capital Changes	7,623	6,380
Adjustment for changes in operating assets		
(Increase) / Decrease in Inventories	(4,053)	(1,521)
(Increase) / Decrease in Trade Receivable	(5,971)	(1,291)
(Increase) / Decrease in Loans and Advances Current	10	(11)
(Increase) / Decrease in Other Financial Assets Current	(1)	-
(Increase) / Decrease in Other Current Assets	(24)	(279)
(Increase) / Decrease in Other Non Current Assets	(36)	(74)
(Increase) / Decrease in Other Financial Assets Non-Current	(477)	(8)
Adjustment for changes in operating liabilities		
Increase / (Decrease) in Trade Payables	3,156	957
Increase / (Decrease) in Other Financial Liabilities Current	1,038	247
Increase / (Decrease) in Other Current Liabilities	1,771	2,105
Increase / (Decrease) in Provision Current	115	86
Increase / (Decrease) in Other Financial Liabilities Non-Current	(50)	50
Increase / (Decrease) in Provision Non-Current	43	17
Cash Generated from Operations	3,144	6,659
Income tax refund received (net of payments)	(217)	(22)
Net Cash Generated / (Used) from Operating Activities	2,927	6,637
B. Cash Flow from Investing Activities		
Acquisition of Property, plant and equipment (including capital work in progress, capital advance)	(7,703)	(14,661)
Proceeds from Sale of Property, plant and equipment	2	1
Acquisition of Other intangible assets (net)	(119)	(26)
Advances taken / recovered from subsidiaries	613	227
Advances given / repayment to subsidiaries	(499)	(548)
Fixed Deposit with Banks	2,250	(1,438)
Purchase of Investments	-	(218)
Sale of Investments	667	-
Receipt of Advance against sales of Investment	-	4,050
Interest Income on deposits	128	185
Interest Income on advance to subsidiaries	-	-
Net Cash Generated / (Used) from Investing Activities	(4,661)	(12,428)
C. Cash Flow from Financing Activities		
Proceeds from Short Term Borrowings (Net of repayment)	1,282	1,541
Repayment of Long Term Borrowings (Net of proceeds)	1,723	8,422
Interest Paid & Finance Cost (Including capitalise to qualifying assets)	(3,529)	(3,580)
Payment of principal portion of lease liabilities	(65)	(56)
Proceeds from Issue of Equity Shares	165	-
Premium on Issue of Equity shares	1,526	-
Proceeds from Issue of share warrants	612	-
Proceeds / Repayment of CCD	-	(490)
Net Cash Generated / (Used) from Financing Activities	1,714	5,837
Net Increase / Decrease in Cash & Cash Equivalent	(20)	46
Cash and cash equivalents at the beginning of the year	50	4
Cash and cash equivalents at the end of the year	30	50
Net Increase / Decrease in Cash & Cash Equivalent	(20)	46

Mr. Shivaji Akhade
MD & CEO

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

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(Rs in Lakhs except EPS)

Extract of Profit and Loss for the Quarter and Year Ended March 31, 2026

Particulars	STANDALONE			CONSOLIDATED		
	Quarter Ended		Year Ended	Quarter Ended		Year Ended
	31-Mar-2026 (Unaudited)	31-Mar-2025 (Unaudited)	31-Mar-2026 (Unaudited)	31-Mar-2026 (Unaudited)	31-Mar-2025 (Unaudited)	31-Mar-2026 (Unaudited)
Income From Operations (Gross)	28,900	19,460	82,229	28,931	19,499	82,405
Other Income	282	156	609	289	135	600
Total Income	29,182	19,616	82,838	29,220	19,634	83,005
Net Profit / (Loss) for the period (before tax, exceptional items)	1,488	839	2,279	1,489	782	2,287
Net Profit / (Loss) for the period before tax(after exceptional items)	1,762	827	4,463	3,045	770	4,471
Net Profit / (Loss) for the period after tax(after exceptional items)	1,762	745	3,866	3,041	666	3,850
Total Comprehensive Income / (Loss) for the period (after tax) including other Comprehensive Income	1,622	726	3,811	2,897	633	3,794
Paid up Equity share capital (Face Value of ₹ 10/- each)	4,538	4,317	4,538	4,538	4,317	4,538
Reserves excluding Revaluation Reserves			15,770			15,084
Earnings per share						
a) Basic (in ₹) (after exceptional items)	3.88	1.73	8.62	6.70	1.54	8.59
b) Diluted (in ₹) (after exceptional items)	3.88	1.64	8.62	6.70	1.47	8.59

Mr. Shivaji Akhade
MD & CEO

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

Mr. Venugopal Rao Pendyala
GCFO

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

Notes:

1. The above financial results for the quarter and Financial Year ended on March 31, 2026 have been reviewed by the Audit Committee at its meeting held on May 14, 2026 and approved by the Board of Directors at the meeting held on May 15, 2026 in accordance with the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. This statement 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 an Audit for the year ended on March 31, 2026.

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 22,00,000 (Twenty-Two Lakhs) warrants at a face value of INR 10/- (Rupees Ten only) each, for an aggregate amount of INR 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.

   Further, the Company had allotted 32,65,000 (Thirty Two Lakh Sixty Five Thousand only) warrants on February 05, 2026, having a face value of INR 10/- each at an issue price of INR 75/- each (including a premium of INR 65/- each), upon receipt of 25% of the issue price, carrying an option/entitlement to convert into an equivalent number of equity shares having a face value of INR 10/- (Rupees Ten only) each within 18 months from the date of allotment.

7. The Company entered into a Share Purchase Agreement (SPA) with M/s. MNSC Realty Pvt. Ltd. ("Purchaser") on August 08, 2023, for the sale of its entire stake in Autoline Industrial Park Limited (AIPL), a material subsidiary. The stake comprised 3,42,56,089 equity shares, representing 43% of AIPL's total share capital, for a total consideration of INR 9,516.63 lakhs.

   As of March 31, 2026, the Company had received entire consideration from the Purchaser and had transferred 3,42,56,089 equity shares, constituting 100% of Company's holding in AIPL.

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

AUTOLINE INDUSTRIES LTD GAT NO 313/314 CHAKAN

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

Particulars	(Rs in Lakhs)				
	Quarter Ended			Year Ended	
	31-Mar-2026	31-Dec-2025	31-Mar-2025	31-Mar-2026	31-Mar-2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
Revenue (Including Other Income)	-	-	5	-	25
Expenses	-	-	19	-	57
Profit /(Loss) before tax and exceptional items from discontinued operations	-	-	(14)	-	(32)
Exceptional items	-	-	-	-	-
Profit /(Loss) before tax items from discontinued operations	-	-	(14)	-	(32)
Tax Expense	-	-	-	-	-
Profit /(Loss) after tax from discontinued operations	-	-	(14)		(32)

8. The Company has executed an agreement with Gujrat Industrial Development Corporation (GIDC) on 5th May 2025 for the acquisition of 99 year lease land valued at INR 1,112 Lakhs. The Company had paid an advance of INR 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 Ten years with interest at 10.5% per annum based on above 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 have been recognized as a loan liability, with interest being amortized over the lease term.

9. On November 21, 2025, the Government of India notified four Labour Codes, which consolidate multiple existing labour laws into a unified framework governing employment and post-employment benefits. Based on the best information available, applicable legal interpretations and professional guidance, the Company has assessed the financial impact arising primarily from changes in the definition of wages and employee benefit entitlements. In accordance with IND AS 19, these changes constitute a plan amendment requiring immediate recognition of past service costs, resulting in an incremental impact of the Group and the Company of Rs. 70.27 Lakhs and Rs. 66.12 Lakhs, respectively which have been recognised as an employee benefit expense in the reporting period. The Company continues to monitor the finalisation of Central and State Rules and related clarifications and will account for any further impact in accordance with applicable accounting standards in the period in which such developments occur.

10. The Statement includes the results for the quarters ended March 31, 2026 & March 31, 2025 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the respective financial year which were subject to limited review by the auditor.

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

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

11. The Company has three (4) Subsidiary Companies and Two (2) Associates: (I) Autoline Design Software Limited (II) Autoline Industrial Parks Limited (up to April 15, 2025) (III) Autoline E-Mobility Private Limited (iv) Koderat Investments Ltd. Cyprus (non-Operative). SZ Design SRL – (Under Liquidation) and Zagato SRL Milan Italy (Voluntary Liquidation) are Associates of Koderate Investments Ltd (Subsidiary).

12. Exceptional Item: on Standalone Financial Statement

(Rs in Lakhs)

Particulars		Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(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 investment in AIPL	274	-	-	2,444	-
		274	**-**	**-12**	**2,184**	**(358)**

Exceptional Item: on Consolidated Financial Statement

Particulars		Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(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 investment in AIPL	1,556	-	-	2,444	-
		1,556	**-**	**-12**	**2,184**	**(358)**

i. During the quarter and year ending on March 31, 2025, the company recognized a sales tax liability related to Order No. 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 the reporting period the company settled this liability by paying Rs. 122.81 Lakhs.

iii. During the year, the Company sold its entire stake in Autoline Industrial Park Limited (AIPL) comprising 3,42,56,089 equity shares, resulting in a gross profit of Rs. 2,444 Lakhs. After considering incidental expenses of Rs. 260 Lakhs incurred in relation to the transaction, the net gain amounted to Rs. 2,184 Lakhs.

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

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

13. The Company has received an adverse judgment dated February 17, 2026, from the Circuit Court of Oakland, State of Michigan, United States, in favour of CJ Holdings North America, LLC ("CJ Holdings"), pursuant to which the Company has been held liable to pay USD 10.38 Lakhs (equivalent to approximately Rs. 970.23 Lakhs as of March 31, 2026), including principal and accrued interest, However, the net contingent liability for the disclosure is Rs. 530.88 Lakhs (being the amount held liable as per the order, i.e. USD 10.38 Lakhs, less the liability already recognised in the books of account and carried as of 31 March 2026, i.e. USD 4.70 Lakhs).

    Based on legal opinion obtained by the Management, the said judgment is not directly enforceable in India and would require separate recognition and enforcement proceedings before the appropriate Indian courts under the provisions of Sections 13 and 14 of the Code of Civil Procedure, 1908. Further, the Company has been advised that it has substantive legal and factual defenses available against such enforcement proceedings.

    Accordingly, pending adjudication and enforceability under Indian law, the Management has considered the matter as a contingent liability in accordance with Ind AS 37 and has disclosed the same in the financial result for the quarter and year ended March 31, 2026.

14. The Board of Directors of the Company and Autoline Design Software Limited ("Transferor Company"), a wholly owned subsidiary of the Company, have approved a draft scheme of Amalgamation under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013, for amalgamation of the Transferor Company with the Company. The draft scheme provides for an appointed date of April 01, 2025. The draft scheme is subject to necessary statutory and regulatory approvals, including approval of the Hon'ble National Company Law Tribunal ("NCLT"). Pending receipt of such approvals and the Scheme becoming effective based on management discussion, no effect of the aforesaid draft scheme has been given in these standalone financial statements of the Company.

    The accounting effect of the Scheme will be recognised upon the Scheme becoming effective in accordance with the approved Scheme and applicable Indian Accounting Standards, including Appendix C to Ind AS 103 – Business Combinations.

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

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

Venugopal Rao Pendyala
Group Chief Finance Officer

Place: Pune
Date: 15-05-2026

Associates ICAI Regn. No. 109983W Chartered Accountants

AUTOLINE INDUSTRIES LTD.
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Tal: - Khed, Dist. - Pune : 410 501, INDIA
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Website : www.autolineind.com
CIN-L34300PN1996PLC104510

Statement on Impact of Audit Qualification (for audit report with modified opinion) submitted along-with Annual Audited Financial Results – (Standalone)

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2026
See Regulation 33 of the SEBI (LODR) (Amendment) Regulations, 2016)

Rs. in Lakhs

I.	Sr. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualification
	1.	Turnover / Total Income	82,838	82,838
	2.	Total Expenditure	80,559	80,559
	3.	Net Profit / (Loss)	3,866	3,269
	4.	Earnings Per Share	8.68	7.29
	5.	Total Assets	75,281	74,684
	6.	Total Liabilities	54,882	54,882
	7.	Net Worth	20,399	19,802
	8.	Any other financial item(s) (as felt appropriate by the management)	Nil	Nil

II. Audit Qualification (each audit qualification separately):

a. Details of Audit Qualification:

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 opinion, 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 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 financial results are overstated to that extent.

b. Type of Audit Qualification: Qualified Opinion

c. Frequency of Qualification: Appeared Second time in year end report.

d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: Yes, Quantified by the Auditor

Management's View

Utilization of MAT Credit amounting to Rs. 477.19 Lakhs corresponding to AY 2011-12 and Rs. 716.42 Lakhs corresponding to AY 2012-13 is scheduled to expire in FY 2025-26 and FY 2026-27, respectively. Accordingly, the Company has already written off MAT Credit amounting to Rs. 596.81 Lakhs during FY 2025-26, and the remaining MAT Credit balance Rs. 596.80 Lakhs shall be written back during FY 2026-27 in accordance with the provisions of the Income Tax Act, 1961.

	Management would also like to clarify that the aforesaid write-off/write-back does not have any impact on the cash flows or operational profitability of the Company. **e. For Audit Qualification(s) where the impact is not quantified by the auditor:** Not Applicable (i) Management's estimation on the impact of audit qualification: (ii) If management is unable to estimate the impact, reasons got the same: (iii) Auditors' Comments on (i) or (ii) above: **Place:** Pune **Date:** May 15, 2026
III.	Signatories: **Venugopal Rao Pendyala** **(Group Chief Financial Officer)** **Shivaji Tukaram Akhade** **Managing Director & CEO** **Vinayak Janardhan Jadhav** **(Audit Committee Chairman)** ARNOB CHOUDHURI Digitally signed by ARNOB CHOUDHURI Date: 2026.05.15 19:00:22 +05'30' **CA Arnob Choudhuri** **Partner** **Sharp & Tannan Associates, Chartered Accountants Statutory Auditor**