AUTOLINE

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: November 06, 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, November 06, 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. November 06, 2026, inter alia, considered and approved the following:

1. **Unaudited Financial Results:** The Unaudited Standalone and Consolidated Financial Results of the Company for the Quarter and Half year ended September 30, 2026, together with the Limited Review Reports issued by the Statutory Auditors of the Company thereon. Copies of the said Financial Results along with the respective Limited Review Reports are enclosed herewith.

2. **Disposal of Wholly Owned Subsidiary:** The Board of Directors noted the appointment of Liquidators as certified by the Department of Insolvency, Cyprus for Creditors' voluntary winding up of Koderat Investment Limited (a WOS of the Company) and took on record that the Company has ceased to exercise control over the Subsidiary. The details as required under regulation 30 of SEBI LODR is attached.

The Meeting of the Board of Directors of the Company commenced at 10:00 A.M. (IST) and concluded at 06:00 P.M. (IST).

You are requested to take the above information on record.

Thanking you,
Yours faithfully,

For Autoline Industries Limited

Pranvesh Tripathi
Company Secretary & Compliance Officer

Place: Pune

87 Nariman Bhavan
227 Nariman Point
Mumbai 400 021
India
+91 22 6153 7500
www.sharpandtannan.com

SHARP & TANNAN ASSOCIATES LLP
chartered accountants

Independent Auditor's Limited Review Report on Standalone Unaudited Financial Results of Autoline Industries Limited for the quarter and six months ended September 30, 2026, 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, 2026, 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 06, 2026, 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.

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.*

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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 the Listing Regulations in this regard, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter

6. We draw attention to Note 9 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. 996.16 Lakhs as at September 30, 2026), including principal and interest. Accordingly, the net contingent liability for disclosure in statement is Rs. 545.10 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 September 30, 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 continued to be disclosed as a contingent liability (net of existing liability carried in the unaudited books of account) in accordance with the applicable accounting standards.

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

Sharp & Tannan Associates LLP
Chartered Accountants
Firm's Reg. No.: 109983W/W101313

SHARP & TANNAN ASSOCIATES LLP CHARTERED ACCOUNTANTS FRN 109983W/W101313

ARNOB CHOUDHURI

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Date: 2026.11.06 20:15:47 +05'30'

CA. Arnob Choudhuri
Partner
Membership No.: (F) 156378
UDIN: 26156378KHYUPD7739

Pune, November 06, 2026

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SHARP & TANNAN ASSOCIATES LLP
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, 2026, 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"), for the quarter and six months ended September 30, 2026, 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 06, 2026, 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 thereunder and other recognized accounting practices and policies generally accepted in India and Regulation 33 of the Listing Regulations in this regard. Our responsibility is to express a conclusion on the Statement based on our review.

Scope of Review

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 *"Review of Interim Financial Information Performed by the Independent Auditor of the Entity"*, issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143 (10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

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4. 'The Statement' includes the results of the entities mentioned below:

Sr. No.	Name of the Entities	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.	Koderat Investments Ltd., Cyprus (Non-Operative) – (KIL, Cyprus)	Subsidiary Company (up to September 24, 2026)
	- 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 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 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 the Listing Regulations in this regard, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter

7. We draw attention to Note 9 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. 996.16 Lakhs as at September 30, 2026), including principal and interest. Accordingly, the net contingent liability for disclosure in statement is Rs. 545.10 Lakhs (USD 5.68 Lakhs, being the amount held liable per the order, i.e. USD 10.38 Lakhs, less the liability

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already recognised in the books of account and carried as of September 30, 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 continued to be disclosed as a contingent liability (net of existing liability carried in the unaudited books of account) in accordance with the applicable accounting standards.

Our opinion is not modified in respect of this matter.

We draw attention to Note No. 5 to the Statement, which describes that Koderat Investments Limited ("Koderat"), a non-operative wholly owned subsidiary of the Holding Company, was placed under creditors' voluntary winding-up with effect from September 24, 2026, and joint liquidators were appointed. Consequent to the loss of control, the Holding Company has deconsolidated Koderat from that date in accordance with Ind AS 110 and recognised a gain of Rs.55 lakhs. The financial information of Koderat up to September 24, 2026, has not been reviewed by us and has been considered based solely on information certified by the management of the Holding Company, who are of the opinion that such financial information is not material to the Group.

Our conclusion is not modified in respect of this matter.

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Chartered Accountants
Firm's Reg. No.: 109983W/W101313

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ARNOB CHOUDHURI

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CA. Arnob Choudhuri
Partner
Membership No.: (F) 156378
UDIN: 26156378HPRLYR9244

Pune, November 06, 2026

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Statement of Profit and Loss for the Quarter and Half Year Ended September 30, 2026 (Rs in Lakhs except EPS)

Sr.No.	Particulars	STANDALONE					
		Quarter Ended			Half Year Ended		Year Ended
		30-Sep-2026	30-Jun-2026	30-Sep-2025	30-Sep-2026	30-Sep-2025	31-Mar-2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Continuing Operations						
1	**Revenue From Operations**						
	Revenue from operations	30,425	26,509	17,279	56,934	32,430	82,229
	Other income	336	106	108	442	235	609
	Total Income	**30,761**	**26,615**	**17,387**	**57,376**	**32,665**	**82,838**
2	**Expenses**						
	Cost of materials consumed	21,448	17,055	11,843	38,503	22,895	56,597
	Purchases of stock-in-trade	-	-	-	-	-	-
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(39)	1,476	(651)	1,437	(1,899)	(2,119)
	Employee benefit expense	1,552	1,696	1,250	3,248	2,479	5,534
	Finance costs	1,208	1,160	988	2,368	1,911	3,975
	Depreciation and amortisation expense	998	661	515	1,659	1,028	2,146
	Other Expenses	4,999	4,368	3,159	9,366	5,948	14,426
	Total expenses	**30,166**	**26,416**	**17,104**	**56,581**	**32,362**	**80,559**
3	**Profit /(Loss) before exceptional items and tax**	**595**	**199**	**283**	**795**	**303**	**2,279**
4	Exceptional items	-	-	-	-	1,910	2,184
5	**Profit / (Loss) before tax from Continuing Operations**	**595**	**199**	**283**	**795**	**2,213**	**4,463**
6	**Tax Expense**						
	Current tax	-	-	-	-	-	-
	Deferred tax / MAT Credit Written off	-	-	-	-	597	597
	Current tax expense relating to prior years	-	-	-	-	-	-
	Deferred tax						
7	**Profit / (Loss) for the period / year**	**595**	**199**	**283**	**795**	**1,616**	**3,866**
	Net Profit / (Loss) attributable to						
	Owners of the company						
	Non-controlling interest						
8	**Other Comprehensive Income / (Loss)**						
	Items that will not be reclassified to profit and loss						
	Remeasurements of post-employment benefit obligations-(loss)/gains	48	(29)	32	19	49	(55)
	Owners of the company						
	Non-controlling interest						
9	**Total Comprehensive Income / (Loss) for the period**	**643**	**170**	**315**	**814**	**1,665**	**3,811**
	Total Comprehensive Income / (Loss) attributable to						
	Owners of the company						
	Non-controlling interest						
10	Paid up Equity share capital (Face Value of ₹ 10/- each)	4,538	4,538	4,538	4,538	4,538	4,538
11	Reserves excluding Revaluation Reserves						15,770
12	Earnings per share						
	Basic (in ₹) (after exceptional items)	1.31	0.44	0.62	1.75	3.65	8.62
	Diluted (in ₹) (after exceptional items)	1.30	0.44	0.62	1.74	3.65	8.62
	EPS : Basic and diluted EPS for all periods except for the year ended March 31, 2026 are not annualised.						

Mr. Shivaji Akhade
MD & CEO

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

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Statement of Profit and Loss for the Quarter and Half Year Ended September 30, 2026 (Rs in Lakhs except EPS)

Sr.No.	Particulars	CONSOLIDATED					
		Quarter Ended			Half Year Ended		Year Ended
		30-Sep-2026	30-Jun-2026	30-Sep-2025	30-Sep-2026	30-Sep-2025	31-Mar-2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Continuing Operations						
1	**Revenue From Operations**						
	Revenue from operations	30,459	26,547	17,331	57,006	32,528	82,405
	Other income	414	105	104	519	222	600
	Total Income	**30,873**	**26,652**	**17,435**	**57,525**	**32,750**	**83,005**
2	**Expenses**						
	Cost of materials consumed	21,458	17,064	11,865	38,522	22,930	56,659
	Purchases of stock-in-trade	-	-	-	-	-	-
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(39)	1,476	(651)	1,437	(1,899)	(2,119)
	Employee benefit expense	1,597	1,741	1,292	3,337	2,560	5,704
	Finance costs	1,212	1,165	995	2,377	1,925	4,001
	Depreciation and amortisation expense	1,007	669	525	1,677	1,046	2,182
	Other Expenses	4,955	4,349	3,126	9,304	5,881	14,291
	Total expenses	**30,190**	**26,464**	**17,152**	**56,654**	**32,443**	**80,718**
3	**Profit /(Loss) before exceptional items and tax**	**683**	**188**	**283**	**871**	**307**	**2,287**
4	Exceptional items	-	-	-	-	628	2,184
5	**Profit / (Loss) before tax from Continuing Operations**	**683**	**188**	**283**	**871**	**935**	**4,471**
6	**Tax Expense**						
	Current tax	13	-	5	13	12	20
	Deferred tax / MAT Credit Written off	-	-	-	-	597	597
	Current tax expense relating to prior years	-	-	-	-	-	4
	Deferred tax	-		-	-	-	-
7	**Profit / (Loss) for the period / year**	**670**	**188**	**278**	**858**	**326**	**3,850**
	Net Profit / (Loss) attributable to						
	Owners of the company	670	188	278	858	326	3,850
	Non-controlling interest	-	-	-	-	-	-
8	**Other Comprehensive Income / (Loss)**						
	Items that will not be reclassified to profit and loss						
	Remeasurements of post-employment benefit obligations-(loss)/gains	50	(29)	33	21	52	(56)
	Owners of the company	50	(29)	33	21	52	(56)
	Non-controlling interest	-	-	-	-	-	-
9	**Total Comprehensive Income / (Loss) for the period**	**720**	**159**	**311**	**879**	**378**	**3,794**
	Total Comprehensive Income / (Loss) attributable to						
	Owners of the company	720	159	311	879	378	3,794
	Non-controlling interest	-	-	-	-	-	-
10	Paid up Equity share capital (Face Value of ₹ 10/- each)	4,538	4,538	4,538	4,538	4,538	4,538
11	Reserves excluding Revaluation Reserves						15,083
12	Earnings per share						
	Basic (in ₹) (after exceptional items)	1.48	0.41	0.61	1.89	0.74	8.59
	Diluted (in ₹) (after exceptional items)	1.46	0.41	0.61	1.88	0.74	8.59
	EPS : Basic and diluted EPS for all periods except for the year ended March 31, 2026 are not annualised.						

Mr. Shivaji Akhade
MD & CEO

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Statement of Assets and Liabilities

(Rs in Lakhs)

Particulars	STANDALONE		CONSOLIDATED	
	As at 30-Sep-2026	As at 31-Mar-2026	As at 30-Sep-2026	As at 31-Mar-2026
ASSETS				
(1) Non-current assets				
(a) Property, plant and equipment	34,549	31,889	34,558	31,902
(b) Capital work in progress	4,587	635	4,587	635
(c) Other Intangible assets	120	144	120	144
(d) Intangible assets under development	-	-	2,334	2,105
(e) Right of use Assets	2,318	2,327	2,342	2,365
(f) Goodwill on consolidation			154	153
(g) Financial Assets				
(i) Investments	228	228	228	228
(ii) Investment in subsidiaries	510	510	-	-
(iii) Trade receivables	-	-	-	-
(iv) Other financial assets	678	673	679	673
(v) Loans and advances	-	-	-	-
(h) Income tax assets (net)	340	441	368	464
(i) Deferred tax assets (MAT Credit)	597	597	623	623
(j) Other Non-current assets	3,132	3,529	3,132	3,529
Total non-current assets	**47,059**	**40,973**	**49,125**	**42,821**
(2) Current assets				
(a) Inventories	9,921	10,734	9,941	10,754
(b) Financial Assets				
(i) Investments	-	-	-	-
(ii) Trade Receivables	20,832	18,594	20,835	18,598
(iii) Cash and cash equivalents	3	30	4	33
(iv) Bank balances other than (iii) above	350	824	350	824
(v) Loans and advances	2,796	2,783	14	228
(vi) Other Financial assets	53	42	54	43
(c) Other current assets	1,704	1,301	2,021	1,582
Total current assets	**35,659**	**34,308**	**33,219**	**32,062**
Total Assets	**82,718**	**75,281**	**82,344**	**74,883**
EQUITY AND LIABILITIES				
(1) Equity				
(a) Equity Share capital	4,538	4,538	4,538	4,538
(b) Other Equity	16,675	15,861	16,053	15,174
(c) Non-controlling Interest	-	-	-	-
Total Equity	**21,213**	**20,399**	**20,591**	**19,712**
(2) Liabilities				
Non-current liabilities				
(a) Financial Liabilities				
(i) Borrowings	10,906	13,547	10,906	13,547
(ia) Lease liabilities	748	748	748	760
(ii) Other financial liabilities	-	-	-	-
(b) Provisions	155	158	205	206
Total non-current liabilites	11,809	14,453	11,859	14,513
Current liabilities				
(a) Financial Liabilities				
(i) Borrowings	27,751	18,086	27,751	18,086
(ia) Lease liabilities	-	23	32	61
(ii) Trade payables				
a) Total outstanding dues of micro and small enterprises	3,241	3,468	3,281	3,496
b) Total outstanding dues of other than micro and small enterprises	9,495	8,513	9,507	8,534
(iii) Other financial liabilities	5,532	3,332	5,592	3,444
(b) Other current liabilities	2,696	6,094	2,748	6,122
(c) Provisions	981	913	983	915
Total current liabilities	49,696	40,429	49,894	40,658
Total Liabilities	61,505	54,882	61,753	55,171
Total Equity & Liabilities	**82,718**	**75,281**	**82,344**	**74,883**

Mr. Shivaji Akhade
MD & CEO

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

SHARP & TANNAN ASSOCIATES LLP CHARTERED ACCOUNTANTS FRN 109983W/W101313

AUTOLINE INDUSTRIES LIMITED

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

STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

Particulars	For the half year ended September 30, 2026	For the year ended March 31, 2026
	(Rs in lakhs)	(Rs in lakhs)
A. Cash Flow from Operating Activities		
Profit / (Loss) before tax	795	4,463
Adjustment for :		
Depreciation	1,659	2,146
Interest Paid & Finance Cost	2,148	3,523
Loss/(Profit) on Sale of Property, Plant & Equipment	(6)	(2)
Provision for Bad Debts	61	47
Profit on Sale of Investment	-	(2,184)
Aatmanirbhar Gujarat Incentive Scheme Subsidy	(242)	-
Provision for doubtful debts (Loans to foreign subsidiary)	10	11
Exchange Rate Unrealised (Gain) / Loss	53	44
Unwinding of Interest Income-Lease	(1)	(3)
Interest Income on Deposits	(30)	(128)
Interest Income on Advance to Subsidiaries	(156)	(294)
Operating Profit before Working Capital Changes	4,291	7,623
Adjustment for changes in operating assets		
(Increase) / Decrease in Inventories	813	(4,053)
(Increase) / Decrease in Trade Receivable	(2,298)	(5,971)
(Increase) / Decrease in Loans and Advances Current	(1)	10
(Increase) / Decrease in Other Financial Assets Current	(10)	(1)
(Increase) / Decrease in Other Current Assets	(403)	(24)
(Increase) / Decrease in Other Non Current Assets	(49)	(36)
(Increase) / Decrease in Other Financial Assets Non-Current	(5)	(477)
Adjustment for changes in operating liabilities		
Increase / (Decrease) in Trade Payables	751	3,156
Increase / (Decrease) in Other Financial Liabilities Current	1,221	1,038
Increase / (Decrease) in Other Current Liabilities	(3,398)	1,771
Increase / (Decrease) in Provision Current	87	115
Increase / (Decrease) in Other Financial Liabilities Non-Current	-	(50)
Increase / (Decrease) in Provision Non-Current	(3)	43
Cash Generated from Operations	996	3,144
Income tax refund received (net of payments)	101	(217)
Net Cash Generated / (Used) from Operating Activities	1,097	2,927
B. Cash Flow from Investing Activities		
Acquisition of Property, plant and equipment (including capital work in progress, capital advance)	(6,572)	(7,703)
Proceeds from Sale of Property, plant and equipment	6	2
Acquisition of Other intangible assets (net)	(4)	(119)
Advances taken / recovered from subsidiaries	204	613
Advances given / repayment to subsidiaries	(70)	(499)
Fixed Deposit with Banks	474	2,250
Sale of Investments	-	667
Interest Income on deposits	30	128
Net Cash Generated / (Used) from Investing Activities	(5,932)	(4,661)
C. Cash Flow from Financing Activities		
Proceeds from Short Term Borrowings (Net of repayment)	8,780	1,282
Repayment of Long Term Borrowings (Net of proceeds)	(1,757)	1,723
Interest Paid & Finance Cost (Including capitalise to qualifying assets)	(2,174)	(3,529)
Payment of principal portion of lease liabilities	(41)	(65)
Proceeds from Issue of Equity Shares	-	165
Premium on Issue of Equity shares	-	1,526
Proceeds from Issue of share warrants	-	612
Net Cash Generated / (Used) from Financing Activities	4,808	1,714
Net Increase / Decrease in Cash & Cash Equivalent	(27)	(20)
Cash and cash equivalents at the beginning of the year	30	50
Cash and cash equivalents at the end of the year	3	30
Net Increase / Decrease in Cash & Cash Equivalent	(27)	(20)

Mr. Shivaji Akhade
MD & CEO

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

SHARP & TANNAN ASSOCIATES LLP CHARTERED ACCOUNTANTS FRN 109983W/W101313

AUTOLINE INDUSTRIES LIMITED

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

CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

PARTICULARS	For the half year ended September 30, 2026 (Rs in lakhs)	For the year ended March 31, 2026 (Rs in lakhs)
A. Cash Flow from Operating Activities		
Profit / (Loss) before tax	871	4,471
Adjustment for :		
Depreciation	1,677	2,182
Interest Paid & Finance Cost	2,151	3,535
Loss/(Profit) on Sale of Property, Plant & Equipment	(6)	(2)
Profit on Sale of Investment	-	(2,184)
Aatmanirbhar Gujarat Incentive Scheme Subsidy	(242)	-
Provision for doubtful debts (Loans to foreign subsidiary)	11	11
Provision for Bad Debts	61	47
Exchange Rate Unrealised (Gain) / Loss	53	44
Unwinding of Interest Income-Lease	(1)	(3)
Impact of Goodwill on consolidation	(1)	
Interest Income on deposits	(212)	(412)
Impact of deconsolidation / strike-off of subsidiary	-	(1,695)
Operating Profit before Working Capital Changes	4,362	5,994
Adjustment for changes in operating assets		
(Increase) / Decrease in Inventories	813	(4,032)
(Increase) / Decrease in Trade Receivable	(2,298)	(5,973)
(Increase) / Decrease in Loans and Advances Current	214	(203)
(Increase) / Decrease in Other Financial Assets Current	(10)	(1)
(Increase) / Decrease in Other Current Assets	(438)	(57)
(Increase) / Decrease in Other Non Current Assets	(49)	(36)
(Increase) / Decrease in Other Financial Assets Non-Current	(5)	(477)
Adjustment for changes in operating liabilities		
Increase / (Decrease) in Trade Payables	754	3,153
Increase / (Decrease) in Other Financial Liabilities Current	1,169	892
Increase / (Decrease) in Other Current Liabilities	(3,374)	1,763
Increase / (Decrease) in Provision Current	89	101
Increase / (Decrease) in Other Financial Liabilities Non-Current	-	(50)
Increase / (Decrease) in Provision Non-Current	(2)	48
Cash Generated from Operations	1,225	1,123
Income tax paid (net of refunds if any)	83	(168)
Net Cash Generated / (Used) from Operating Activities	1,308	956
B. Cash Flow from Investing Activities		
Acquisition of Property, plant and equipment (including capital work in progress, capital advance)	(6,572)	(7,703)
Proceeds from Sale of Property, plant and equipment	6	2
Acquisition of Other Intangible assets (Net)	(233)	(561)
Advances given to foreign subsidiaries	(11)	(11)
Fixed Deposit with Banks	474	2,250
Sale of Investments	-	1
Profit on Sale of Investment	-	2,184
Effect of sales of asset held for sales	-	790
Interest Income on deposits	212	412
Net Cash Generated / (Used) from Investing Activities	(6,124)	(2,636)
C. Cash Flow from Financing Activities		
Proceeds from Short Term Borrowings (Net of repayment)	8,780	1,282
Repayment of Long Term Borrowings (Net of proceeds)	(1,757)	1,723
Interest Paid & Finance Cost (Including capitalise to qualifying asse	(2,177)	(3,549)
Payment of principal portion of lease liabilities	(59)	(97)
Proceeds from Issue of Equity Shares	-	165
Premium on issue of equity share	-	1,526
Proceeds from Issue of share warrants	-	612
Net Cash Generated / (Used) from Financing Activities	4,787	1,662
Net Increase / (Decrease) in Cash & Cash Equivalent	(29)	(18)
Cash and cash equivalents at the beginning of the year	33	51
Cash and cash equivalents at the end of the year	4	33
Net Increase / Decrease in Cash & Cash Equivalent	(29)	(18)

Mr. Shivaji Akhade
MD & CEO

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

SHARP & TANNAN ASSOCIATES LLP CHARTERED ACCOUNTANTS FRN 109983W/W101313

NOTES

1. The above financial results for the quarter and six months ended on September 30, 2026 have been reviewed by the Audit Committee at its meeting held on November 05, 2026 and approved by the Board of Directors at the meeting held on November 06, 2026 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 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 ("Koderat") is a Non - operative wholly owned subsidiary of the Company, incorporated in Cyprus. Koderat has been placed under creditors' voluntary winding up with effect from September 24, 2026, and Mrs. Andri Antoniou and Mr. Marios Kofteros have been appointed as joint liquidators. This is confirmed by the certificate dated October 20, 2026 issued by the Department of Insolvency, Republic of Cyprus. Since control of Koderat's affairs now vests in the joint liquidators, the Group has lost control over Koderat from that date, in accordance with Ind AS 110.

   Accordingly, Koderat has been deconsolidated with effect from September 24, 2026. Koderat does not represent a separate major line of business or geographical area of operations. The Profit of Rs. 55 lakhs on account of the 'loss of control over the subsidiary' has been appropriately accounted for in the consolidated financial results. The financial information of Koderat for the period up to September 24, 2026, has been certified by the management of the Holding Company and is not material to the Group."

6. 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. During the quarter ended September 30, 2026, the Company did not receive any further amount towards the said warrants.

7. During the previous financial year, the Company entered into a Share Purchase Agreement (SPA) with M/s. MNSC Realty Pvt. Ltd. ("Purchaser") for the sale of its entire stake in Autoline Industrial Park Limited (AIPL). The Company had received the entire consideration from the Purchaser and had transferred 3,42,56,089 equity shares, constituting 100% of the Company's holding in AIPL. Further, all the existing directors associated with the Company on the Board of AIPL resigned, and the management control of AIPL was transferred to M/s. MNSC Realty & Developers Pvt. Ltd. with effect from April 16, 2026.

SHARP & TANNAN ASSOCIATES LLP CHARTERED ACCOUNTANTS FRN 109983W/W101313

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

8. **Exceptional item: On standalone**

(In INR Lakhs)

Particulars		Quarter ended			Half Year Ended		Year Ended
		30/09/2026 (Unaudited)	31/06/2026 (Unaudited)	30/09/2025 (Unaudited)	30/09/2026 (Unaudited)	30/09/2025 (Unaudited)	31/03/2026 (Audited)
i.	Sales Tax Dues Paid	-	-	-	-	-	-
ii.	Compounding Fees (Income Tax)	-	-	-	-	-	-
iii.	Incidental Expenses for sale of share Investment	-	-	-	-	-260	-260
iv.	Profit on sale of equity share investment	-	-	-	-	2170	2,444
		-	-	-	-	**1910**	**2,184**

Exceptional item: Consolidated basis

(In INR Lakhs)

Particulars		Quarter ended			Half Year Ended		Year Ended
		30/09/2026 (Unaudited)	31/06/2026 (Unaudited)	30/09/2025 (Unaudited)	30/09/2026 (Unaudited)	30/09/2025 (Unaudited)	31/03/2026 (Audited)
i.	Sales Tax Dues Paid	-	-	-	-	-	-
ii.	Compounding Fees (Income Tax)	-	-	-	-	-	-
iii.	Incidental Expenses for sale of share Investment	-	-	-	-	-260	-260
iv.	Profit on sale of equity share investment	-	-	-	-	888	2,444
		-	-	-	-	**628**	**2,184**

During the previous financial year, the Company sold its entire stake in Autoline Industrial Parks Limited (AIPL) comprising 3,42,56,089 equity shares, constituting 100% of Company's holding in AIPL. The resulting net gain, after incidental expenses, Rs. 1910 lakhs for the Half year ended 30 September, 2026 & Rs. 2,184 lakhs for the Year ended 31 March 2026 on a standalone basis.

On a consolidated basis, the corresponding net gain was Rs. 628 lakhs, and Rs. 2,184 lakhs, respectively. The incidental expenses attributable to the sale amounted to Rs.260 lakhs.

9. The Company had 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 was held liable to pay USD 10.38 Lakhs, including principal and accrued interest. The matter has been considered as a contingent liability in accordance with Ind AS 37, pending

SHARP & TANNAN ASSOCIATES LLP CHARTERED ACCOUNTANTS FRN 109983W/W101313

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

adjudication and enforceability under Indian law. During the quarter ended September 30, 2026, there has been no material change in the status of the matter. Accordingly, the contingent liability continues to be disclosed in the financial statements.

10. The Board of Directors of the Company and Autoline Design Software Limited ("Transferor Company"), a wholly owned subsidiary of the Company, had approved a draft Scheme of Amalgamation for amalgamation of the Transferor Company with the Company, with an appointed date of April 01, 2025. During the quarter ended September 30, 2026, there has been no material change in the status of the proposed Scheme. The Scheme is yet to be filed with the Hon'ble NCLT and remains subject to necessary statutory and regulatory approvals. Accordingly, no effect of the proposed Scheme has been given in these financial statements.

11. During the quarter ended September 30, 2026, the Company received a Provisional Eligibility Certificate dated August 25, 2026 from the Industries Commissionerate, Government of Gujarat, under the Aatmanirbhar Gujarat Scheme for Assistance to Large Industries and Thrust Sector. The certificate makes the Company's Sanand unit eligible for Interest Subsidy and Net SGST Reimbursement from March 31, 2024, subject to the specified ceilings. Accordingly, in terms of Ind AS 20, the Company has recognised Rs. 242 lakhs under Other Income, of which Rs. 213 lakhs relates to FY 2023-24 to FY 2025-26 and Rs. 29 lakhs to the current financial year.

12. 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

Shivaji Tukaram Akhade
Managing Director
DIN: 00006755

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

SHARP & TANNAN ASSOCIATES LLP CHARTERED ACCOUNTANTS FRN 109983W/W101313

Place: Pune
Date: 06/11/2026

AUTOLINE

AUTOLINE INDUSTRIES LTD.

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CIN-L34300PN1996PLC104510

TÜV SÜD IATF 16949

Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI MASTER CIRCULAR *SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026* dated January 30, 2026 in relation to Disposal of Overseas Subsidiary of the Listed Entity.

DISPOSAL OF OVERSEAS SUBSIDIARY OF THE LISTED ENTITY

Sr. No.	Particulars	Details
	Name of overseas subsidiary	**Koderat Investment limited, Cyprus**
1	The amount and percentage of the turnover or revenue or income and net worth contributed by such ~~unit or division or undertaking or~~ subsidiary ~~or associate company~~ of the listed entity during the last financial year	Based on the last audited financial year 2024-25 of such subsidiary: Income: Euro (8827) Net worth : Euro (4848111)
2	Date on which the agreement for sale has been entered into	Not Applicable
3	The expected date of completion of sale/disposal	The Creditors' voluntary winding up in being undertaken in Cyprus which may take 6 to 8 months from the date of appointment of liquidators
4	Consideration received from such sale/disposal	Nil, as there is no business activities in the Subsidiary company
5	Brief details of buyers and whether any of the buyers belong to the promoter/ promoter group/group companies. If yes, details thereof	Not applicable, as the Subsidiary is under the creditors' voluntarily winding up. Consequent to the appointment of the Liquidator as certified by the Department of Insolvency, Cyprus on October 20, 2026, the Company has ceased to exercise control over the Subsidiary.
6	Whether the transaction would fall within related party transactions? If yes, whether the same is done at "arm's length	There is no related party transactions
7	Whether the sale, lease or disposal of the undertaking is outside Scheme of Arrangement? If yes, details of the same including compliance with regulation 37A of LODR Regulations	Not Applicable
8	Additionally, in case of a slump sale, indicative disclosures provided for amalgamation/merger, shall be disclosed by the listed entity with respect to such slump sale.	Not applicable

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