

The Listing Department,  
BSE Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai – 400001  
Scrip Code: 517500

The Listing Department  
The National Stock Exchange of India Limited  
Exchange Plaza,  
Bandra Kurla Complex,  
Bandra (E), Mumbai – 400051  
Symbol: ROTO

Dear Sirs,

Sub.: **Outcome of the Board Meeting dated 10.11.2023**

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Part A of Schedule III thereto, we would like to inform you that the Board of Directors of the Company at its meeting held on November 10, 2023 has:

1. Approved and taken on record the standalone and consolidated un-audited financial results of the Company for the second quarter and half year ended on September 30, 2023. These financial results have been reviewed by the Statutory Auditors of the Company. The said results and reviews reports of the Statutory Auditors are enclosed;
2. Approved the draft Postal Ballot Notice pursuant to Section 110 of the Companies Act, 2013 and other applicable provisions, if any, of the Companies Act, 2013 (“the Act”) read with the Companies (Management and Administration) Rules, 2014 as required to be sent to the Shareholders of the Company.

Details of Postal Ballot under Regulation are as below:

<b>Date of Notice</b>	The date of Postal Ballot Notice is November 10, 2023		
<b>Prescribed Details</b>			
<b>Agenda/ Proposed</b>	<b>Resolutions</b>	<b>Resolution to be passed</b>	<b>Manner of approval</b>
Appointment of Mrs. Kavita Bhatnagar as an Independent Woman Director		Resolution proposed to be passed by Special Resolution	Through Postal Ballot by Remote E-voting

3. Appointed Mr. Shailesh Dayal, Practicing Company Secretaries (Membership No. F4879, CP No. 7142) as the Scrutinizer for conducting Postal Ballot by Remote E- voting process in fair and transparent manner.

**ROTO PUMPS LTD.**



4. Cut-off date shall be Friday, November 17, 2023 for the purpose of taking record of the shareholders entitled to cast their vote by Postal Ballot/ Remote E-voting.

The Board meeting commenced at 3:00 P.M. and concluded at 5:10 P.M.

This is for your information and dissemination please.

Thanking You,

Yours Faithfully  
For **ROTO PUMPS LTD.**

**ASHWANI K. VERMA**  
**COMPANY SECRETARY**

Encl.: A/a

**ROTO PUMPS LTD.**

**Regd. Off. & Global Headquarters:** 13, Roto House, Noida Special Economic Zone, Noida-201305, Uttar Pradesh, India

**T:** +91 120 2567902-5 **F:** +91 120 2567911 ✉: [contact@rotopumps.com](mailto:contact@rotopumps.com)

**CIN - L28991UP1975PLC004152** 🌐: [www.rotopumps.com](http://www.rotopumps.com)



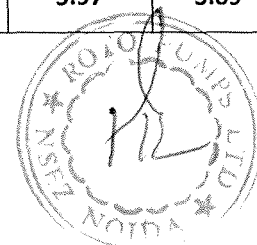
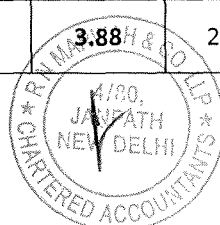
# ROTO PUMPS LTD.

Regd. Off.: 'Roto House', Noida Special Economic Zone, Noida – 201305  
 Tel.: 0120-2567902-05, Fax: 0120-2567911, Email: investors@rotopumps.com  
 CIN: L28991UP1975PLC004152, Website: www.rotopumps.com

## Statement of Standalone un-audited financial results for the second quarter and the half-year ended 30th September, 2023

Amount ₹ in Lakhs

Sl.	Particulars	Quarter ended			Half -year ended		Year ended
		30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1	a. Revenue from Operation	7,021.98	4,589.98	4,691.24	11,611.96	8,265.43	19,065.60
	b. Other income	96.15	130.97	81.72	227.12	134.13	426.93
	<b>Total income from operations</b>	<b>7,118.13</b>	<b>4,720.95</b>	<b>4,772.96</b>	<b>11,839.08</b>	<b>8,399.56</b>	<b>19,492.53</b>
2	Expenditure						
	a. Cost of materials consumed	2,649.89	1,932.25	1,413.70	4,582.14	2,738.14	7,174.29
	b. Changes in inventories of finished goods and work in progress	242.73	(355.65)	200.95	(112.92)	(109.83)	(413.15)
	c. Employee benefits expenses	1,309.58	1,103.19	1,084.41	2,412.77	2,049.03	4,268.67
	d. Finance costs	87.80	88.79	80.51	176.59	124.19	319.84
	e. Depreciation and amortization expense	284.56	238.11	170.64	522.67	318.40	726.90
	f. Other expenses	915.53	821.92	942.28	1,737.45	1,624.04	3,308.00
	<b>Total Expenses</b>	<b>5,490.09</b>	<b>3,828.61</b>	<b>3,892.49</b>	<b>9,318.70</b>	<b>6,743.97</b>	<b>15,384.55</b>
3	Profit / (Loss) before tax	1,628.04	892.34	880.47	2,520.38	1,655.59	4,107.98
4	Tax expenses						
	a. Current tax	416.42	240.47	234.52	656.89	444.74	1,070.42
	b. Deferred tax	(5.56)	(5.78)	(10.20)	(11.34)	(12.04)	6.47
	c. Short/(Excess) provisions for previous years		-			-	3.40
5	<b>Net Profit / (Loss) after tax</b>	<b>1,217.18</b>	<b>657.65</b>	<b>656.15</b>	<b>1,874.83</b>	<b>1,222.89</b>	<b>3,027.69</b>
6	Other Comprehensive Income						
	a. Items that will not be reclassified to profit or loss						
	Re-measurement of defined benefit plans	(36.89)	(4.46)	(20.99)	(41.35)	(16.67)	(17.46)
	b. Income tax relating to items that will not be reclassified to profit or loss						
	Re-measurement of defined benefit plans	(9.29)	(1.12)	(5.29)	(10.41)	(4.20)	(4.40)
7	Total Other Comprehensive Income	(46.18)	(5.58)	(26.28)	(51.76)	(20.87)	(21.86)
8	Total Comprehensive Income for the period	1,171.00	652.07	629.87	1,823.07	1,202.02	3,005.83
9	Paid-up Equity Share Capital (Face value ₹ 2/- per Share)	628.15	314.08	314.08	628.15	314.08	314.08
10	Earning per Share - basic and diluted (in ₹)	3.88	2.09	2.09	5.97	3.89	9.64

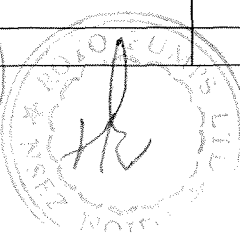
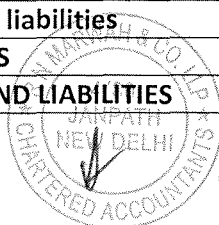


## Notes:

## 1. Standalone Statement of Assets and Liabilities as on 30th September, 2023

Amount ₹ in Lakhs

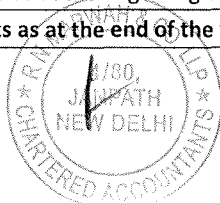
Sl.	Particulars	As at 30-09-2023	As at 31-03-2023
		Un-audited	Audited
<b>A</b>	<b>Assets</b>		
1	Non-current assets		
	a. Property, plant and equipment	5,212.47	4,938.18
	b. Capital work-in-progress	2,292.02	2,073.40
	c. Right to use assets	2,967.49	2,851.88
	d. Other intangible assets	161.76	170.72
	e. Investment in Subsidiaries	1,963.47	1,850.17
	f. Other Financial Assets	50.00	50.00
	g. Deferred tax assets (net)	99.19	98.26
	<b>Sub-total non-current assets</b>	<b>12,746.40</b>	<b>12,032.61</b>
2	Current assets		
	a. Inventories	4,189.22	3,880.86
	b. Financial Assets		
	i. Trade receivables	5,230.40	4,896.04
	ii. Cash and cash equivalents	1,116.71	2,299.70
	iii. Bank balance other than (ii) above	1,096.73	507.27
	iv. Loans and advances	485.36	551.00
	v. Other financial assets	284.90	220.78
	c. Other current assets	2,431.83	2,677.63
	<b>Sub-total current assets</b>	<b>14,835.15</b>	<b>15,033.28</b>
	<b>TOTAL ASSETS</b>	<b>27,581.55</b>	<b>27,065.89</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
1	Equity		
	a. Equity share capital	628.15	314.08
	b. Other equity	17,272.60	16,258.30
	<b>Sub-total equity</b>	<b>17,900.75</b>	<b>16,572.38</b>
2	Non-current liabilities		
	a. Financial liabilities		
	i. Borrowings	113.82	154.75
	ii. Lease liabilities	1,286.35	1,222.81
	b. Provisions	74.50	83.86
	<b>Sub-total Non-current liabilities</b>	<b>1,474.67</b>	<b>1,461.42</b>
3	Current liabilities		
	a. Financial liabilities		
	i. Borrowings	2,811.26	3,644.35
	ii. Lease liabilities	187.78	259.84
	iii. Trade payables		
	Total outstanding dues of micro and small enterprises	300.67	298.24
	Total outstanding dues of Creditors other than micro and small enterprises	1,136.93	1,548.50
	iv. Other financial liabilities	456.36	18.35
	b. Other current liabilities	2,097.41	2,095.77
	c. Provisions	200.68	127.88
	d. Current tax liabilities (Net)	1,015.04	1,039.16
	<b>Sub-total current liabilities</b>	<b>8,206.13</b>	<b>9,032.09</b>
	<b>TOTAL LIABILITIES</b>	<b>9,680.80</b>	<b>10,493.51</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>27,581.55</b>	<b>27,065.89</b>



2. Standalone Cash flow statement for the half-year ended 30th September, 2023

Amount ₹ in Lakhs

Sl.	Particulars	Half-year ended 30-09-2023	Half-year ended 30-09-2022
		Un-audited	Un-audited
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>		
	Net Profit / (Loss) before tax	2,520.38	1,655.59
	Adjustment for :		
	Depreciation	522.67	318.40
	Finance Cost	114.33	61.42
	Interest on Lease Liabilities	62.26	62.78
	Interest Income	(40.48)	(44.80)
	Net (gains)/loss on disposal of property, plant and equipment	(19.10)	0.02
	Re-measurement of defined benefit liabilities	(41.35)	(16.67)
	Net (gains)/loss on fair valuation of derivative contracts	(51.87)	38.24
	<b>Operating Profit / (Loss) before Working Capital Changes</b>	<b>3,066.84</b>	<b>2,074.98</b>
	<b>Movement in working capital</b>		
	Adjustments for (increase)/decrease in operating assets:		
	Inventories	(308.36)	(702.22)
	Trade receivables	(334.36)	927.42
	Loans	(6.58)	7.54
	Other current financial assets	(64.12)	92.74
	Other current assets	87.16	(718.06)
	Adjustments for increase/(decrease) in operating liabilities:		
	Trade payables	(409.15)	80.03
	Other current financial liabilities	438.01	29.83
	Other current liabilities	88.90	402.81
	Provisions	63.45	53.99
	<b>Cash generated from operations (A)</b>	<b>2,621.79</b>	<b>2,249.06</b>
	Direct Tax Paid (Net)	(491.04)	(263.13)
	<b>Net cash generated from operating activities</b>	<b>2,130.75</b>	<b>1,985.93</b>
<b>B</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
	Payment of Property , Plant and Equipment	(499.73)	(1,089.29)
	Proceeds from disposal of Property , Plant and Equipment	35.94	0.07
	Payment of Capital Work In Progress	(607.97)	(541.31)
	Loan to Subsidiary (Net)	72.22	-
	Investment in Subsidiary	(113.30)	(290.00)
	Interest Received	40.48	44.80
	Net (Gain)/Loss on fair valuation of derivative contract	51.87	(38.25)
	<b>Net Cash used in Investing Activities (B)</b>	<b>(1,020.49)</b>	<b>(1,913.98)</b>
<b>C</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
	Proceeds from Non-Current borrowings	(38.14)	84.23
	Proceeds from Current borrowings	(835.87)	(118.73)
	Payment of lease liabilities	(220.77)	(172.22)
	Interest Paid	(114.33)	(61.42)
	Dividend Paid	(494.68)	(447.57)
	<b>Net Cash used in Financing Activities</b>	<b>(1,703.79)</b>	<b>(715.71)</b>
	<b>Net increase in Cash and Cash Equivalents (A+B+C)</b>	<b>(593.53)</b>	<b>(643.76)</b>
	Cash and Cash Equivalents as at the beginning of the year	2,806.97	2464.30
	<b>Cash and Cash Equivalents as at the end of the year</b>	<b>2,213.44</b>	<b>1,820.54</b>



Handwritten signature and a circular stamp of the Chartered Accountant.

3. The above IndAS compliant Standalone un-audited financial results for the second quarter and the half-year period ended 30th September, 2023 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 10th November, 2023.
4. The Company's operations predominantly comprise of only one segment - Pumps & Spares, therefore, Segment Reporting does not apply.
5. The Statutory Auditors have carried out a limited review of the financial results for the second quarter and the half-year ended 30th September, 2023.
6. On account of allotment of Bonus Equity Shares on 11th July, 2023, in the ratio of 1:1 (one Bonus Equity Share of ₹ 2/- each for one existing Equity Share of ₹ 2/- each), the Earning Per Share of the previous periods, basic as well as diluted, has been adjusted accordingly in terms of IndAS 33 for the previous periods given above.
7. Previous period figures have been regrouped/ rearranged, wherever necessary to make them comparable.

**For Roto Pumps Ltd.**



**Harish Chandra Gupta**  
**Chairman & Managing Director**  
**DIN : 00334405**

**Place : Delhi**

**Date : 10-11-2023**



**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM  
STANDALONE FINANCIALS RESULTS****TO THE BOARD OF DIRECTORS OF  
ROTO PUMPS LIMITED**

We have reviewed the accompanying statement of standalone unaudited financial results of **ROTO PUMPS LIMITED** (the Company) for the quarter and six months ended 30<sup>TH</sup> September 2023.

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, 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 and other accounting principal generally accepted in India and in compliance with regulation 33 & 52 read with regulation 63(2) of the listing regulations. Our responsibility is to express a conclusion on the statement based on our review.

We conducted our review of the statement in accordance with the Standards on Review Engagements SRE 2410 'Review of interim Financials Information Performed by the Independent Auditor of the entity, issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 did not review the financial statements/information of 2 branches included in the standalone financial statements of the Company whose financial statements / financial information reflect total revenues of Rs. 3714.94 lakhs for the half year ended on 30<sup>th</sup> September, 2023, total net profit after tax Rs. 368.76 lakhs and total assets Rs. 3147.15 lakhs as considered in the standalone financial statements. The financial statements/information of both the foreign branches have been reviewed by the branch auditors whose reports have been furnished to us, and our opinion in so far as it relates to the amounts and disclosures included in respect of these branches, is based solely on the report of such branch auditors. Our conclusion is not modified in respect of these matters.

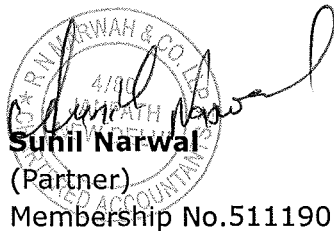
*LLP ID No.: AAC-5662***Branch Office :**613, Suncity Business Tower, Golf Course Road, Gurgaon-122002  
813, Oxford Towers, 139, Airport Road, Bangalore-560 008

# R.N. MARWAH & CO. LLP

CHARTERED ACCOUNTANTS

Based on our review conducted and procedures performed 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 the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of regulation 33 & 52 read with regulation 63(2) of the listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **R N Marwah and Co. LLP**  
(Chartered Accountants)  
Registration No.001211N/N500019

  
**Sunil Narwal**  
(Partner)  
Membership No.511190

UDIN: 23511190BGX1QB3458  
Place: New Delhi  
Date: 10th November 2023



# ROTO PUMPS LTD.

Regd. Off.: 'Roto House', Noida Special Economic Zone, Noida – 201305

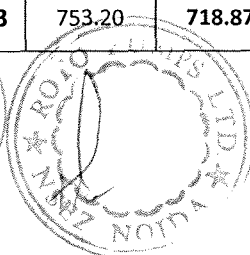
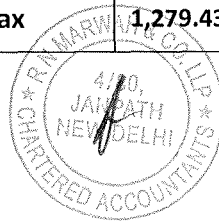
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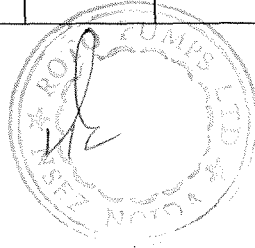
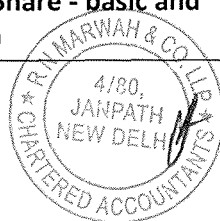
## Statement of Consolidated un-audited financial results for the second quarter and the half-year ended 30th September, 2023

Amount ₹ in Lakhs

Sl.	Particulars	Quarter ended			Half-year ended		Year ended
		30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1	a. Revenue from Operation	<b>8,144.77</b>	5,448.64	<b>5,614.59</b>	<b>13,593.41</b>	9,660.74	<b>22,578.11</b>
	b. Other income	<b>97.55</b>	112.84	<b>118.95</b>	<b>210.39</b>	130.25	<b>435.26</b>
	<b>Total income from operations</b>	<b>8,242.32</b>	5,561.48	<b>5,733.54</b>	<b>13,803.80</b>	9,790.99	23,013.37
2	Expenditure						
	a. Cost of materials consumed	<b>2,898.28</b>	2,247.69	<b>1,652.90</b>	<b>5,145.97</b>	3,185.27	<b>8,236.55</b>
	b. Changes in inventories of finished goods and work in progress	<b>260.56</b>	(560.99)	<b>178.98</b>	<b>(300.43)</b>	(412.89)	<b>(793.84)</b>
	c. Employee benefits expenses	<b>1,770.80</b>	1,474.56	<b>1,406.31</b>	<b>3,245.36</b>	2,635.08	<b>5,646.45</b>
	d. Finance costs	<b>90.70</b>	94.84	<b>85.09</b>	<b>185.54</b>	133.55	<b>345.52</b>
	e. Depreciation and amortization expense	<b>327.70</b>	269.26	<b>207.75</b>	<b>596.96</b>	389.12	<b>867.84</b>
	f. Other expenses	<b>1,159.56</b>	1,027.12	<b>1,225.17</b>	<b>2,186.68</b>	2,099.28	<b>4,162.83</b>
	<b>Total Expenses</b>	<b>6,507.60</b>	4,552.48	<b>4,756.20</b>	<b>11,060.08</b>	8,029.41	18,465.35
3	<b>Profit / (Loss) before tax</b>	<b>1,734.72</b>	1,009.00	<b>977.34</b>	<b>2,743.72</b>	1,761.58	4,548.02
4	Tax expenses						
	a. Current tax	<b>448.05</b>	251.12	<b>268.72</b>	<b>699.17</b>	511.45	<b>1,221.16</b>
	b. Deferred tax	<b>7.24</b>	4.68	<b>(10.25)</b>	<b>11.92</b>	(34.36)	<b>12.01</b>
	c. Short / (Excess) provisions for previous years		-			-	<b>3.40</b>
5	<b>Net Profit / (Loss) after tax</b>	<b>1,279.43</b>	753.20	<b>718.87</b>	<b>2,032.63</b>	1,284.49	3,311.45



5	<b>Net Profit / (Loss) after tax</b>						
6	<b>Other Comprehensive Income</b>						
	a. Items that will not be reclassified to profit or loss						
	i. Re-measurement of defined benefit plans	<b>(36.89)</b>	(4.46)	(20.99)	<b>(41.35)</b>	(16.67)	<b>(17.46)</b>
	ii. Change in Foreign Currency monetary item translation difference account (FCMITDA)	<b>(2.12)</b>	(22.48)	3.25	<b>(24.60)</b>	0.23	<b>(60.44)</b>
	b. Income tax relating to items that will not be reclassified to profit or loss						
	Re-measurement of defined benefit plans	<b>(9.29)</b>	(1.12)	(5.29)	<b>(10.41)</b>	(4.20)	<b>(4.40)</b>
7	<b>Total Other Comprehensive Income</b>	<b>(48.30)</b>	(28.06)	(23.03)	<b>(76.36)</b>	(20.64)	<b>(82.30)</b>
8	<b>Total Comprehensive Income for the period</b>	<b>1,231.13</b>	725.14	695.84	<b>1,956.27</b>	1,263.85	3,229.15
	<b>Profit/Loss for the year attributable to</b>						
	Owners of the Parent	<b>1,270.88</b>	756.11	714.82	<b>2,026.99</b>	1,281.30	<b>3,303.08</b>
	Non-Controlling Interest	<b>8.55</b>	(2.91)	4.05	<b>5.64</b>	3.19	<b>8.37</b>
	<b>Other Comprehensive Income attributable to</b>						
	Owners of the Parent	<b>(47.61)</b>	(29.89)	(26.89)	<b>(77.50)</b>	(24.36)	<b>(87.34)</b>
	Non-Controlling Interest	<b>(0.69)</b>	1.83	3.86	<b>1.14</b>	3.72	<b>5.04</b>
	<b>Total Comprehensive Income attributable to</b>						
	Owners of the Parent	<b>1,223.27</b>	726.22	687.93	<b>1,949.49</b>	1,256.94	<b>3,215.74</b>
	Non-Controlling Interest	<b>7.86</b>	(1.08)	7.91	<b>6.78</b>	6.91	<b>13.41</b>
9	Paid-up Equity Share Capital (Face value ₹ 2/- per Share)	<b>628.15</b>	314.08	<b>314.08</b>	<b>628.15</b>	<b>314.08</b>	314.08
10	<b>Earning per Share - basic and diluted (in ₹)</b>	<b>4.07</b>	2.40	2.29	<b>6.47</b>	4.09	<b>10.55</b>

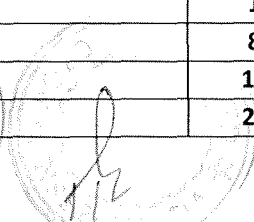
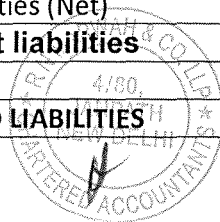


Notes:

1. Consolidated Statement of Assets and Liabilities as on 30th September, 2023

Amount ₹ in Lakhs

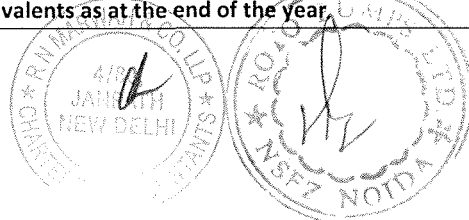
Sl.	Particulars	As at 30-09-2023	As at 31-03-2023
		Un-audited	Audited
<b>A</b>	<b>Assets</b>		
<b>1</b>	<b>Non-current assets</b>		
	a. Property, plant and equipment	5,378.99	5,117.37
	b. Capital work-in-progress	2,849.14	2,495.85
	c. Right to Use Assets	3,159.61	3,068.44
	d. Other intangible assets	161.90	170.74
	e. Goodwill	78.50	78.50
	f. Other Financial Assets	50.00	50.00
	g. Deferred tax assets (net)	126.58	147.72
	<b>Sub-total non-current assets</b>	<b>11,804.72</b>	<b>11,128.62</b>
<b>2</b>	<b>Current assets</b>		
	a. Inventories	5,455.86	4,959.99
	b. Financial Assets		
	i. Trade receivables	5,150.56	4,971.23
	ii. Cash and cash equivalents	1467.07	2,787.59
	iii. Bank balance other than (ii) above	1,096.73	507.27
	iv. Loans and advances	23.88	17.30
	v. Other financial assets	280.79	234.65
	c. Other current assets	2,765.03	2,897.87
	<b>Sub-total current assets</b>	<b>16,239.92</b>	<b>16,375.90</b>
	<b>TOTAL ASSETS</b>	<b>28,044.64</b>	<b>27,504.52</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	a. Equity share capital	628.15	314.08
	b. Other equity	17,022.37	15,881.63
	c. Non-controlling interest	89.88	83.11
	<b>Sub-total equity</b>	<b>17,740.40</b>	<b>16,278.82</b>
<b>2</b>	<b>Non-current liabilities</b>		
	a. Financial liabilities		
	Borrowings	140.28	191.37
	Lease Liabilities	1,377.59	1,360.18
	b. Provisions	84.60	83.86
	<b>Sub-total Non-current liabilities</b>	<b>1,602.47</b>	<b>1,635.41</b>
<b>3</b>	<b>Current liabilities</b>		
	a. Financial liabilities		
	i. Borrowings	2,886.41	3,662.12
	ii. Lease Liabilities	295.87	349.62
	iii. Trade payables		
	Total outstanding dues of micro and small enterprises	300.67	298.24
	Total outstanding dues of Creditors other than micro and small enterprise	1,296.57	1,765.39
	iv. Other financial liabilities	456.36	18.35
	b. Other current liabilities	2,226.56	2,245.52
	c. Provisions	207.48	140.19
	d. Current tax liabilities (Net)	1,031.85	1,110.86
	<b>Sub-total Current liabilities</b>	<b>8,701.77</b>	<b>9,590.29</b>
	<b>TOTAL LIABILITIES</b>	<b>10,304.24</b>	<b>11,225.70</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>28,044.64</b>	<b>27,504.52</b>



2. Consolidated Cash flow statement for the half-year ended 30th September, 2023

Amount ₹ in Lakhs

Sl.	Particulars	Half-year ended 30-09-2023	Half-year ended 30-09-2022
		Un-audited	Un-audited
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>		
	Net Profit / (Loss) before tax	<b>2,743.72</b>	<b>1,761.58</b>
	Adjustment for :		
	Depreciation	<b>596.96</b>	<b>389.12</b>
	Finance Cost	<b>117.78</b>	<b>62.35</b>
	Interest on Lease Liabilities	<b>67.76</b>	<b>71.20</b>
	Interest Income	<b>(28.48)</b>	<b>(29.95)</b>
	Net (gains)/loss on disposal of property, plant and equipment	<b>(19.10)</b>	<b>0.02</b>
	Re-measurement of defined benefit liabilities	<b>(41.35)</b>	<b>(16.67)</b>
	Net (gains)/loss on fair valuation of derivative contracts	<b>(51.87)</b>	<b>38.25</b>
	Net gains/(loss) on foreign currency translation	<b>(25.80)</b>	<b>3.60</b>
	<b>Operating Profit / (Loss) before Working Capital Changes</b>	<b>3,359.62</b>	<b>2,279.50</b>
	<b>Movement in working capital</b>		
	Adjustments for (increase)/decrease in operating assets:		
	Inventories	<b>(495.87)</b>	<b>(987.92)</b>
	Trade receivables	<b>(179.33)</b>	<b>831.71</b>
	Loans	<b>(6.57)</b>	<b>7.23</b>
	Other current financial assets	<b>(46.14)</b>	<b>108.14</b>
	Other current assets	<b>(27.39)</b>	<b>(523.31)</b>
	Adjustments for increase/(decrease) in operating liabilities:		
	Trade payables	<b>(466.41)</b>	<b>95.11</b>
	Other current financial liabilities	<b>438.01</b>	<b>29.84</b>
	Other current liabilities	<b>68.30</b>	<b>617.96</b>
	Provisions	<b>68.04</b>	<b>55.03</b>
	<b>Cash generated from operations (A)</b>	<b>2,712.26</b>	<b>2,513.29</b>
	Direct Tax Paid (Net)	<b>(608.53)</b>	<b>(398.29)</b>
	<b>Net cash generated from operating activities</b>	<b>2,103.73</b>	<b>2,115.00</b>
<b>B</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
	Payment of Property , Plant and Equipment	<b>(484.04)</b>	<b>(1,132.46)</b>
	Payment of Capital Work In Progress	<b>(742.65)</b>	<b>(716.05)</b>
	Proceeds from disposal of Property , Plant and Equipment	<b>35.94</b>	<b>0.07</b>
	Interest Received	<b>28.48</b>	<b>29.95</b>
	Net (Gain)/Loss on fair valuation of derivative contract	<b>51.87</b>	<b>(38.25)</b>
	<b>Net Cash used in Investing Activities (B)</b>	<b>(1,110.40)</b>	<b>(1,856.74)</b>
<b>C</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
	Proceeds from Non-Current borrowings	<b>(51.09)</b>	<b>77.60</b>
	Proceeds from Current borrowings	<b>(775.71)</b>	<b>(118.73)</b>
	Payment of lease liabilities	<b>(285.13)</b>	<b>(229.46)</b>
	Interest Paid	<b>(117.78)</b>	<b>(62.35)</b>
	Dividend Paid	<b>(494.68)</b>	<b>(447.57)</b>
	<b>Net Cash used in Financing Activities</b>	<b>(1,724.39)</b>	<b>(780.51)</b>
	<b>Net increase in Cash and Cash Equivalents (A+B+C)</b>	<b>(731.06)</b>	<b>(522.25)</b>
	Cash and Cash Equivalents as at the beginning of the year	<b>3,294.86</b>	<b>2,879.41</b>
	<b>Cash and Cash Equivalents as at the end of the year</b>	<b>2,563.80</b>	<b>2,357.16</b>



3. The above IndAS compliant Consolidated un-audited financial results for the second quarter and the half-year ended 30th September, 2023 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 10th November, 2023.
4. The Company's operations predominantly comprise of only one segment - Pumps & Spares, therefore, Segment Reporting does not apply.
5. The Statutory Auditors have carried out a limited review of the financial results for the second quarter and the half-year ended 30th September, 2023.
6. On account of allotment of Bonus Equity Shares on 11th July, 2023, in the ratio of 1:1 (one Bonus Equity Share of ₹ 2/- each for one existing Equity Share of ₹ 2/- each), the Earning Per Share, basic as well as diluted, has been adjusted accordingly in terms of IndAS 33 for the previous periods given above.
7. The Consolidated financial results have been prepared by consolidating the Company's un-audited financial results for the second quarter and the half-year ended 30th September, 2023 with the un-audited financial results Roto Pumps Americas, Inc., USA, Roto Pumpen GmbH, Germany, Roto Overseas Pte Ltd, Singapore, Roto Pumps Mena FZE, Dubai and Roto Energy Systems Ltd, Indian wholly owned subsidiary company for the second quarter and the half-year ended 30th September, 2023.
8. Previous period figures have been regrouped/ rearranged, wherever necessary to make them comparable.

**For Roto Pumps Ltd.**



**Harish Chandra Gupta**  
**Chairman & Managing Director**  
**DIN : 00334405**

**Place : Delhi**  
**Date : 10-11-2023**



**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM  
CONSOLIDATED FINANCIAL RESULTS**

**TO BOARD OF DIRECTORS OF  
ROTO PUMPS LIMITED**

We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **ROTO PUMPS LIMITED** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit after tax and total comprehensive income/loss for the quarter ended and six month ended 30 September, 2023 ("the Statement") being submitted by the Parent pursuant to the requirement of regulation 33 & 52 read with regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

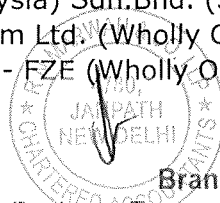
This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with regulation 33 & 52 read with regulation 63(2) of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

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). A review of interim financial information consists of making inquiries, primarily of Parent's personnel 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

Following are the list of subsidiaries included in the financial results for year to date:

- a) Roto Pumps Americas Inc., USA (Wholly Owned Subsidiary).  
Roto Pumps North America, Inc. (Step-down)
- b) Roto Pumpen GMBH, Germany (Wholly Owned Subsidiary).
- c) Roto Overseas Pte Ltd., Singapore (Wholly Owned Subsidiary).  
Roto Pumps (Africa) Pty Ltd. (Step-down)  
Roto Pumps (Malaysia) Sdn.Bhd. (Step-down)
- d) Roto Energy System Ltd. (Wholly Owned Subsidiary).
- e) Roto Pumps Mena - FZE (Wholly Owned Subsidiary)



LLP ID No.: AAC-5662

Branch Office :

613, Suncity Business Tower, Golf Course Road, Gurgaon-122002  
813, Oxford Towers, 139, Airport Road, Bangalore-560 008

# R.N. MARWAH & CO. LLP

CHARTERED ACCOUNTANTS

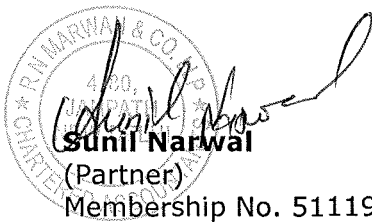
We did not review the interim financial results and other financial information in respect of 7 foreign subsidiaries and 1 Indian subsidiary, whose interim financial results/information reflects total revenue of Rs. 3862.03 lakhs, total net profit after tax of Rs. 157.79 lakhs and total assets of Rs. 4850.14 lakhs for the quarter and half yearly ended 30<sup>th</sup> September 2023. Out of the 7 foreign subsidiaries, interim financial results and other financial information of 4 foreign subsidiaries have been reviewed by the other auditor and 1 foreign subsidiary is non-operative and in respect of 2 foreign subsidiaries, report has been furnished to us by the management. Indian subsidiary interim financial results and other financial information have been reviewed by other auditor. Our conclusion, in so far as relates to such foreign subsidiaries is solely based on the report of other auditor and management certification. Our conclusion on the Statement is not modified in respect of these matters.

Based on our review conducted and procedures performed and based on the consideration of the review reports of the other auditors, 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 the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 & 52 read with regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For R N Marwah and Co. LLP**

(Chartered Accountants)

Registration No.001211N/N500019



Membership No. 511190

UDIN: 23511190BGX1QA0933

Place: New Delhi

Date: 10<sup>th</sup> November 2023