



RTSPCL/BSE/24-25

14<sup>th</sup> November, 2024

BSE Limited  
Floor 25,  
P.J. Towers  
Dalal Street,  
Mumbai – 400001

Dear Sir,

**Sub: Outcome of Board Meeting held on November 14, 2024 Statement of Unaudited Standalone and Consolidated Results for the Quarter and Six months ended on September 30, 2024 and Limited Review Report for the said period**

Further to our letter dated November 08, 2024 we are sending herewith for your kind perusal and record Statement of Unaudited Standalone and Consolidated Results of the Company for the Quarter and Six months ended on September 30, 2024 in the prescribed format pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 which has been reviewed by the Audit Committee of the Board of Directors of the Company in its Meeting held on November 14, 2024 and subsequently taken on record by the Board of Directors of the Company in its Meeting held on the same day i.e. November 14, 2024.

We are also sending herewith Limited Review Report in respect of the abovesaid Unaudited Results of our statutory Auditors, M/s Jain Shrimal & Co., Chartered Accountants which has been placed before the Board in its abovesaid Meeting.

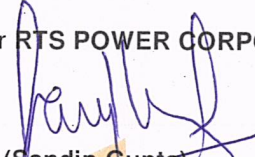
The abovesaid Results will be available at the Company's Website [www.rtspower.com](http://www.rtspower.com) and BSE Website [www.bseindia.com](http://www.bseindia.com) following our transmission of the same to BSE.

An extract of the abovesaid Results in the format prescribed under the Listing Regulations are being published in English in the Business Standard in its Kolkata Edition and in Bengali in Arthik Lipi, Kolkata. The Certified True Copies of the clippings of the abovesaid Newspapers will be sent to you after the abovesaid publications.

The Meeting of the Board of Directors commenced at 4.00 P.M. and concluded at 7.00 P.M.

Thanking you,  
Yours faithfully

For **RTS POWER CORPORATION LTD.**

  
(Sandip Gupta)  
Company Secretary &  
Compliance officer



Enclosure: As said above





# Jain Shrimal & Co.

## Chartered Accountants

62, Gangwal Park, M. D. Road, Jaipur-302004  
T-0141-2613966, E- [legal@jainshrimal.com](mailto:legal@jainshrimal.com), W-[www.jainshrimal.com](http://www.jainshrimal.com)

### Independent Auditor's Review Report

#### The Board of Directors

#### RTS Power Corporation Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of **M/S RTS POWER CORPORATION LIMITED** ("the Company") for the quarter and half year ended September 30, 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, which has been initialed by us for identification purpose.
2. 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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS – 34") notified under Section 133 of the Company Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, we report that, nothing has come to our attention that causes us to believe that the accompanying Statement read with notes thereon, prepared in accordance with aforesaid Indian Accounting Standards and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended from time to time), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Jain Shrimal & Co.  
Chartered Accountants  
FRN: 001704C

(Anshul Chittora)  
Partner  
(M.No. 414627)

Place: Jaipur  
Dated: 14.11.2024  
UDIN: 24414627BKKEQU3556



# Jain Shrimal & Co.

## Chartered Accountants

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### Independent Auditor's Review Report

#### The Board of Directors

#### RTS Power Corporation Limited

1. We have reviewed the accompanying statement of consolidated unaudited financial results of **M/S RTS POWER CORPORATION LIMITED** ("the Parent Company") and its subsidiary company (the Parent Company and its subsidiary company together referred to as "the Group") for the quarter and half year ended September 30, 2024 ("the Statement"), being submitted by the Parent company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("Listing Regulations 2015"), which has been initialed by us for identification purpose.
2. This Statement, which is the responsibility of the Parent Company's Management and approved by the Parent Company's Board 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") notified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our 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 from 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 the Standards on Auditing 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 Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations 2015, to the extent applicable.
4. The Statement includes the results of the following entities:
  - a. Reengus Wires Private Limited (Wholly owned Subsidiary Company)

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, we report that, nothing has come to our attention that causes us to believe that the accompanying Statement read with notes thereon, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation 33 of the Securities and Exchange Board of Indian (Listing Obligation and Disclosure Requirements) Regulations, 2015(as amended from time to time), including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Jain Shrimal & Co.**  
**Chartered Accountants**  
**FRN: 001704C**

Place: Jaipur  
Dated: 14.11.2024  
UDIN: 24414627BKKEEQV8320

(Anshul Chittora)  
Partner  
(M.No. 414627)

**RTS POWER CORPORATION LIMITED**

**CIN: L17232WB1947PLC016105**

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Website – www.rtspower.com

**Statement Of Standalone Unaudited Assets And Liabilities for Half Year Ended 30.09.2024**

(Rupees in Lakhs)

Particulars	As at Sept 30, 2024	As at March 31, 2024
	(Unaudited)	(Audited)
<b>ASSETS</b>		
<b>(1) Non-Current Assets</b>		
(a) Property, Plant and Equipment	7736.12	7766.92
(b) Right of Use Asset	288.63	290.92
(c) Capital Work in Progress	39.66	38.93
(d) Investment Property	0.65	0.65
(e) Intangible Assets	1.16	1.51
(g) Financial Assets		
(i) Investments	4860.08	4752.62
(ii) Loans	0.00	0.00
(iii) Other Financial Assets	708.28	705.63
(h) Non Current Tax Assets(Net)	216.09	192.80
(i) Other non-current assets	1.13	1.50
<b>Total Non Current Assets</b>	<b>13851.80</b>	<b>13751.48</b>
<b>(2) Current Assets</b>		
(a) Inventories	3538.40	3260.35
(b) Financial Assets		
(i) Investments	1601.45	1555.20
(ii) Trade Receivables	2392.35	2442.33
(iii) Cash and Cash Equivalents	34.15	22.96
(iv) Other Bank balances	0.12	0.12
(v) Loans	100.00	0.00
(vi) Other Financial Assets	1.72	6.70
(c) Current Tax Assets (net)	0.00	34.80
(d) Other current assets	463.38	394.11
<b>Total Current Assets</b>	<b>8131.56</b>	<b>7716.56</b>
<b>Total Assets</b>	<b>21983.36</b>	<b>21468.05</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share Capital	916.85	916.85
(b) Other Equity	14371.31	13923.56
<b>Total Equity</b>	<b>15288.16</b>	<b>14840.41</b>
<b>Liabilities</b>		
<b>(1) Non-current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	104.54	146.98
(ii) Lease Liabilities	483.82	458.34
(iii) Other Financial Liabilities	5.10	5.10
(b) Provisions	43.64	24.97
(c) Deferred Tax Liabilities (Net)	1897.33	1914.64
<b>Total Non-current liabilities</b>	<b>2534.43</b>	<b>2550.03</b>
<b>(2) Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	1057.49	1581.88
(ii) Lease Liabilities	4.73	7.50
(iii) Trade Payables		
Total Outstanding dues to Micro and Small Enterprises	28.32	0.00
Total Outstanding dues of Creditors other than Micro and Small Enterprises	2646.87	2164.89
(iv) Other Financial Liabilities	21.94	26.95
(b) Other current liabilities	207.57	201.85
(c) Current Tax Liability (Net)	36.57	0.00
(d) Provisions	157.28	94.55
<b>Total Current Liabilities</b>	<b>4160.77</b>	<b>4077.61</b>
<b>Total Liabilities</b>	<b>6695.20</b>	<b>6627.64</b>
<b>Total Equity and Liabilities</b>	<b>21983.36</b>	<b>21468.05</b>

For RTS Power Corporation Limited

Place: Kolkata

Date : 14th November 2024

Siddharth Bhutoria

Whole Time Director

DIN: 00609233

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**Statement of Standalone Unaudited Financial Results for the Quarter and Six Months ended 30th September, 2024**

Sr. No.	PARTICULARS	Quarter Ended			Six Month Ended		Rupees in Lakhs
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	2821.18	2404.11	741.33	5225.29	1494.92	5746.10
II	Other Income	155.18	287.18	179.26	442.36	388.68	647.00
III	<b>Total Income (I+II)</b>	<b>2976.36</b>	<b>2691.29</b>	<b>920.59</b>	<b>5667.65</b>	<b>1883.60</b>	<b>6393.10</b>
IV	<b>Expenses</b>						
	Cost of Materials Consumed	1955.82	2407.64	818.77	4363.47	1694.72	5025.35
	Purchase of Stock in Trade	0.00	0.00	0.75	0.00	22.71	1.29
	Changes in Inventories of Finished Goods, Stock -in- Trade and Work-in-Progress	324.97	(554.29)	(462.90)	(229.31)	(1026.63)	(1254.36)
	Employee Benefits Expense	93.24	95.91	98.01	189.15	187.99	335.99
	Finance Costs	54.41	82.29	40.07	136.70	81.77	239.71
	Depreciation and Amortization Expense	51.49	49.38	50.03	100.87	100.13	190.39
	Other Expenses	280.15	325.24	239.48	605.40	502.76	1232.32
	<b>Total Expenses (IV)</b>	<b>2760.09</b>	<b>2406.18</b>	<b>784.20</b>	<b>5166.27</b>	<b>1563.45</b>	<b>5770.69</b>
V	<b>Profit/ (Loss) before tax (III-IV)</b>	<b>216.27</b>	<b>285.11</b>	<b>136.39</b>	<b>501.37</b>	<b>320.15</b>	<b>622.41</b>
VI	Tax Expense:						
	(1) Current Tax	30.50	22.50	(2.10)	53.00	1.30	37.40
	(2) Deferred Tax charge/(Credit)	33.48	(50.80)	18.69	(17.32)	46.35	106.72
	(3) Earlier Year Tax	17.93	0.00	0.00	17.93	0.00	35.59
VII	<b>Profit/(Loss) for the period(V-VI)</b>	<b>134.36</b>	<b>313.41</b>	<b>119.80</b>	<b>447.77</b>	<b>272.50</b>	<b>442.70</b>
VIII	<b>Other Comprehensive Income</b>						
	(i) Fair valuation of Investment	0.00	0.00	0.00	0.00	0.00	0.09
	(ii) Employee benefit (Defined benefit obligation)						(.07)
	(iii) Income tax relating to items that will not be reclassified to Profit or loss		0.00				(.01)
	<b>Other Comprehensive Income For the Period, net of tax</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.01</b>
	<b>Total Comprehensive Income for the Period comprising profit/(Loss) and other comprehensive income for the period (VII+VIII)</b>	<b>134.36</b>	<b>313.41</b>	<b>119.80</b>	<b>447.77</b>	<b>272.50</b>	<b>442.71</b>
IX	<b>Paid -up equity share capital (Face Value of Rs. 10 per share)</b>	<b>916.85</b>	<b>916.85</b>	<b>916.85</b>	<b>916.85</b>	<b>916.85</b>	<b>916.85</b>
XI	<b>Other Equity</b>						13923.56
XII	Earnings Per share (EPS) of Rs 10 each (not annualised)						
	(1) Basic & Diluted (Rs.)	1.47	3.42	1.31	4.88	2.97	4.83

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Unaudited Standalone Segment wise Revenue, Results , Assets and Liabilities are as follows:

Rupees in Lakhs

Sr. No.	PARTICULARS	Quarter Ended			Six Month Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>A.</b>	<b>Segment Revenue</b>						
	(A) Electrical Goods	2791.16	2375.16	713.65	5166.32	1433.27	5652.47
	(B) Wind Energy	30.02	28.95	27.68	58.97	61.65	93.64
	<b>Revenue from operations and Interdivisional Transfer</b>	<b>2821.18</b>	<b>2404.11</b>	<b>741.33</b>	<b>5225.29</b>	<b>1494.92</b>	<b>5746.10</b>
<b>B.</b>	<b>Segments Results</b>						
	(A) Electrical Goods	338.10	447.51	304.90	785.61	620.45	1328.62
	(B) Wind Energy	17.03	16.79	15.13	33.82	36.81	41.24
	<b>Sub Total</b>	<b>355.13</b>	<b>464.30</b>	<b>320.03</b>	<b>819.44</b>	<b>657.26</b>	<b>1369.86</b>
	Less:						
	Finance Cost	54.41	82.29	40.07	136.70	81.77	239.71
	Other Unallocable Expenditure, net of unallocable Income	84.46	96.90	143.57	181.36	255.34	507.74
	<b>Total Profit/(Loss) Before Tax</b>	<b>216.27</b>	<b>285.11</b>	<b>136.39</b>	<b>501.37</b>	<b>320.15</b>	<b>622.41</b>
<b>C.</b>	<b>Segment Assets</b>						
	(A) Electrical Goods	13644.01	14021.39	11405.73	13644.01	11405.73	13400.03
	(B) Wind Energy	150.82	156.77	160.30	150.82	160.30	130.44
	(C) Unallocated	8188.53	10341.11	7747.27	8188.53	7747.27	7937.58
	<b>Total Segment Assets</b>	<b>21983.36</b>	<b>24519.27</b>	<b>19313.30</b>	<b>21983.36</b>	<b>19313.30</b>	<b>21468.05</b>
<b>D.</b>	<b>Segment Liabilities</b>						
	(A) Electrical Goods	4367.81	4546.51	2390.75	4367.81	2390.75	4341.29
	(B) Wind Energy	5.02	15.89	8.37	5.02	8.37	0.10
	(C) Unallocated	2322.36	2316.99	2244.02	2322.36	2244.02	2286.25
	<b>Total Segment Liabilities</b>	<b>6695.20</b>	<b>6879.39</b>	<b>4643.13</b>	<b>6695.20</b>	<b>4643.13</b>	<b>6627.64</b>

**Notes:**

- 1 Previous period's figures have been regrouped by the company, wherever necessary.
- 2 The above unaudited standalone financial results for the quarter ended September 30, 2024 alongwith notes thereupon were reviewed by the audit committee and thereafter approved by the Board of Directors and were taken on record at their meetings held on November 14, 2024. The Statutory auditors have carried out a limited review on the above financial results for the quarter ended September 30, 2024.

**For RTS Power Corporation Limited**

Place: Kolkata

Date : 14th November 2024

**Siddharth Bhutoria**  
**Whole Time Director**  
**DIN: 00609233**

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**Statement of Un-Audited Standalone Cash Flow for the half year ended September 30, 2024**

Particulars	For the period ended September 30, 2024	For the period ended September 30, 2023
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
NET PROFIT BEFORE TAX	501.37	320.15
OCI Adjustment		
ADJUSTMENTS FOR -		
Depreciation	100.87	100.13
Finance Costs	90.94	63.03
Liabilities no longer required Written Back	(0.01)	(12.48)
Interest Income	(136.13)	(115.86)
Dividend income	(6.57)	(6.20)
Rent Received	(20.81)	(14.29)
Loss on sale of investment	(12.67)	(12.98)
(Profit)/Loss on Fair Valuation of Financial Instruments	(248.49)	(216.36)
Exchange Variations	(0.53)	(0.64)
	<b>(233.39)</b>	<b>(215.65)</b>
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	<b>267.98</b>	<b>104.50</b>
ADJUSTMENTS FOR -		
Increase/decrease in Trade Receivables & Other Current Assets	35.81	1321.19
Increase/decrease in Inventories	(278.06)	(1123.81)
Increase/decrease in Other Non Current Assets	(39.80)	(7.55)
Increase/decrease in Trade Payable & Other Liabilities	553.73	175.76
	<b>271.69</b>	<b>365.57</b>
<b>CASH GENERATED FROM OPERATIONS</b>	<b>539.67</b>	<b>470.07</b>
Direct Taxes Paid	(15.00)	
<b>NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES</b>	<b>524.67</b>	<b>470.07</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES :</b>		
Additions to Property, Plant and Equipment, Capital Work in progress and intangible Assets	(68.16)	(19.51)
Interest Received	28.48	130.15
Purchase/Sale of Investments (Net)	201.19	(454.81)
Dividend Received	6.57	6.20
Rent Received	20.81	0.00
<b>NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES</b>	<b>188.89</b>	<b>(337.96)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Interest Paid	(68.23)	(63.03)
Proceeds /(Repayment) of Borrowings	(546.81)	(199.51)
Changes in Loans/Advances	(100.00)	-
Changes in lease liabilities	-	4.69
Profit on sale of investemnt	12.67	0.00
<b>NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES</b>	<b>(702.37)</b>	<b>(257.85)</b>
<b>NET INCREASE / (DECREASE) IN CASH &amp; CASH EQUIVALENTS (A+B+C)</b>	<b>11.19</b>	<b>(125.75)</b>
Cash and Cash Equivalents as at the beginning of the Year	22.96	163.27
Cash and Cash Equivalents as at the end of the Year	<b>34.15</b>	<b>37.53</b>

Place: Kolkata

Date : 14th November 2024

For RTS Power Corporation Limited

Siddharth Bhutoria  
Whole Time Director  
DIN: 00609233



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Statement Of Consolidated Unaudited Assets And Liabilities for Half Year Ended 30.09.2024

(Rupees in Lakhs)

Particulars	As at Sept 30, 2024	As at March 31, 2024
	(Unaudited)	(Audited)
<b>ASSETS</b>		
<b>(1) Non-Current Assets</b>		
(a) Property, Plant and Equipment	8349.33	8437.06
(b) Right of Use Asset	288.63	290.92
(c) Capital Work in Progress	376.51	295.22
(d) Investment Property	0.65	0.65
(e) Intangible Assets	1.16	1.51
(f) Intangible Assets Under Development	-	-
(g) Financial Assets		
(i) Investments	278.33	278.33
(ii) Loans	-	-
(iii) Other Financial Assets	732.70	729.88
(h) Non Current Tax Assets(Net)	216.09	192.80
(i) Other non-current assets	111.16	132.18
<b>Total Non Current Assets</b>	<b>10354.55</b>	<b>10358.55</b>
<b>(2) Current Assets</b>		
(a) Inventories	4622.04	4212.90
(b) Financial Assets		
(i) Investments	1601.45	1555.20
(ii) Trade Receivables	5170.85	5277.50
(iii) Cash and Cash Equivalents	84.81	75.44
(iv) Other Bank balances	0.12	0.12
(v) Loans	100.00	-
(vi) Other Financial Assets	8.02	5.22
(c) Current Tax Assets (net)	-	34.80
(d) Other current assets	620.43	504.77
<b>Total Current Assets</b>	<b>12207.72</b>	<b>11665.95</b>
<b>Total Assets</b>	<b>22562.27</b>	<b>22024.50</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share Capital	916.85	916.85
(b) Other Equity	13730.81	13262.36
<b>Total Equity</b>	<b>14647.66</b>	<b>14179.21</b>
<b>Liabilities</b>		
<b>(1) Non-current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	127.17	173.95
(ii) Lease Liabilities	493.17	465.78
(iii) Other Financial Liabilities	5.10	5.10
(b) Provisions	43.64	24.97
(c) Deferred Tax Liabilities (Net)	1899.21	1879.86
<b>Total Non-current liabilities</b>	<b>2568.29</b>	<b>2549.66</b>
<b>(2) Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	2314.74	2703.47
(ii) Lease Liabilities	20.48	23.25
(iii) Trade payables		
Total Outstanding dues to Micro and Small Enterprises	28.32	-
Total Outstanding dues of Creditors other than Micro and Small Enterprises	2513.02	2173.00
(iv) Other financial liabilities	64.75	94.89
(b) Other current liabilities	211.15	206.46
(c) Current tax liabilities (Net)	36.57	
(d) Provisions	157.28	94.55
<b>Total Current Liabilities</b>	<b>5346.31</b>	<b>5295.63</b>
<b>Total Liabilities</b>	<b>7914.60</b>	<b>7845.29</b>
<b>Total Equity and Liabilities</b>	<b>22562.27</b>	<b>22024.50</b>

Place: Kolkata

Date : 14th November 2024

For RTS Power Corporation Limited

Siddharth Bhutoria  
Whole Time Director  
DIN: 00609233

RTS POWER CORPORATION LIMITED

CIN: L17232WB1947PLC016105

Registered Office: BHUTORIA HOUSE, 56 Netaji Subhas Road, 2nd Floor, Kolkata-700001

Phone: (033) 2242-6025, 9831039925 Fax : (033) 2242-6732 E Mail Id : headoffice@rtspower.com

Website – www.rtspower.com

Statement of Consolidated Unaudited Financial Results for the Quarter and Six Months ended 30th September, 2024

Rupees in Lakhs

Sr. No.	PARTICULARS	Quarter Ended			Six Month Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	5303.04	4394.58	2965.63	9697.61	5641.73	14046.40
II	Other Income	162.27	237.40	147.89	399.67	339.29	538.48
III	<b>Total Income (I+II)</b>	<b>5465.30</b>	<b>4631.98</b>	<b>3113.52</b>	<b>10097.28</b>	<b>5981.03</b>	<b>14584.89</b>
IV	<b>Expenses</b>						
	Cost of Materials Consumed	3770.54	3759.52	2668.19	7530.06	5191.94	11758.75
	Purchase of Stock in Trade	415.78	205.42	0.75	621.20	22.71	39.62
	Changes in Inventories of Finished Goods, Stock -in- Trade and Work-in-Progress	304.58	(508.52)	(474.06)	(203.95)	(1013.56)	(1142.47)
	Employee Benefits Expense	106.38	116.59	116.26	222.97	224.10	405.50
	Finance Costs	90.82	117.30	65.37	208.12	141.83	386.99
	Depreciation and Amortization Expense	84.48	78.53	86.10	163.01	171.43	332.76
	Other Expenses	481.30	515.84	482.45	997.15	954.33	2245.50
	<b>Total Expenses (IV)</b>	<b>5253.87</b>	<b>4284.68</b>	<b>2945.05</b>	<b>9538.55</b>	<b>5692.78</b>	<b>14026.66</b>
V	<b>Profit/ (Loss) before tax (III-IV)</b>	<b>211.43</b>	<b>347.30</b>	<b>168.47</b>	<b>558.73</b>	<b>288.25</b>	<b>558.23</b>
VI	Tax Expense:						
	(1) Current Tax	30.50	22.50	(2.10)	53.00	1.30	37.40
	(2) Deferred Tax charge/(Credit)	102.30	(82.96)	18.69	19.34	46.35	71.94
	(3) Earlier Year Tax	17.93			17.93		35.59
VII	<b>Profit/(Loss) for the period(V-VI)</b>	<b>60.70</b>	<b>407.76</b>	<b>151.88</b>	<b>468.46</b>	<b>240.60</b>	<b>413.30</b>
VIII	<b>Other Comprehensive Income</b>						
	(i) Items that will not be reclassified to Profit or loss	-	-		-		0.09
	(ii) Employee benefit (Defined benefit obligation)						(.07)
	(ii) Income tax relating to items that will not be reclassified to Profit or loss	-	-		-		(.01)
	<b>Other Comprehensive Income For the Period, net of tax</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.01</b>
	<b>Total Comprehensive Income for the Period comprising profit/(loss) and other comprehensive income for the period (VII+VIII)</b>	<b>60.70</b>	<b>407.76</b>	<b>151.88</b>	<b>468.46</b>	<b>240.60</b>	<b>413.31</b>
IX	<b>Paid -up equity share capital (Face Value of Rs. 10 per share)</b>	<b>916.85</b>	<b>916.85</b>	<b>916.85</b>	<b>916.85</b>	<b>916.85</b>	<b>916.85</b>
XI	<b>Other Equity</b>						13262.36
XII	<b>Earnings Per share (EPS) of Rs. 10 each (not annualised)</b>						
	Basic & Diluted (Rs.)	0.66	4.45	1.66	5.11	2.62	4.51

**RTS POWER CORPORATION LIMITED**  
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Unaudited Consolidated Segment wise Revenue, Results , Assets and Liabilities are as follows:

Sr. No.	PARTICULARS	Quarter Ended			Six Month Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>A.</b>	<b>Segment Revenue</b>						
	(A) Electrical Goods	2791.16	2375.16	713.65	5166.32	1433.27	5652.47
	(B) Galvanised Iron Wire and Strips	2481.86	1990.47	2224.30	4472.33	4146.81	8300.30
	(C) Wind Energy	30.02	28.95	27.68	58.97	61.65	93.64
	<b>Revenue from operations and Interdivisional Transfer</b>	<b>5303.04</b>	<b>4394.58</b>	<b>2965.63</b>	<b>9697.61</b>	<b>5641.73</b>	<b>14046.40</b>
<b>B.</b>	<b>Segments Results</b>						
	(A) Electrical Goods	338.10	447.51	304.90	785.61	620.45	1328.62
	(B) Galvanised Iron Wire and Strips	70.31	130.16	103.73	200.46	109.45	216.57
	(C) Wind Energy	17.03	16.79	15.13	33.82	36.81	41.24
	<b>Sub Total</b>	<b>425.44</b>	<b>594.46</b>	<b>423.76</b>	<b>1019.90</b>	<b>766.71</b>	<b>1586.43</b>
	Less:						
	Finance Cost	90.82	117.30	65.37	208.12	141.83	386.99
	Other Unallocable Expenditure, net of unallocable Income	123.19	129.86	189.93	253.05	336.63	641.21
	<b>Total Profit/(Loss) Before Tax</b>	<b>211.43</b>	<b>347.30</b>	<b>168.47</b>	<b>558.73</b>	<b>288.25</b>	<b>558.23</b>
<b>C.</b>	<b>Segment Assets</b>						
	(A) Electrical Goods	13644.01	14021.39	11405.73	13644.01	11405.73	13400.03
	(B) Galvanised Iron Wire and Strips	578.91	674.58	966.93	578.91	966.93	556.45
	(B) Wind Energy	150.82	156.77	160.30	150.82	160.30	130.44
	(C) Unallocated	8188.53	10341.11	7747.27	8188.53	7747.27	7937.58
	<b>Total Segment Assets</b>	<b>22562.27</b>	<b>25193.85</b>	<b>20280.23</b>	<b>22562.27</b>	<b>20280.23</b>	<b>22024.50</b>
<b>D.</b>	<b>Segment Liabilities</b>			0.00			
	(A) Electrical Goods	4367.81	4546.51	2390.75	4367.81	2390.75	4341.29
	(B) Galvanised Iron Wire and Strips	1219.41	1308.37	1630.62	1219.41	1630.62	1217.65
	(B) Wind Energy	5.02	15.89	8.37	5.02	8.37	0.10
	(C)Unallocated	2322.36	2316.99	2244.02	2322.36	2244.02	2286.25
	<b>Total Segment Liabilities</b>	<b>7914.60</b>	<b>8187.77</b>	<b>6273.75</b>	<b>7914.60</b>	<b>6273.75</b>	<b>7845.29</b>

**Notes:**

- 1 Previous period's figures have been regrouped by the company, wherever necessary.
- 2 The above unaudited standalone financial results for the quarter ended September 30, 2024 alongwith notes thereupon were reviewed by the audit committee and thereafter approved by the Board of Directors and were taken on record at their meetings held on November 14, 2024. The Statutory auditors have carried out a limited review on the above financial results for the quarter ended September 30, 2024.

**For RTS Power Corporation Limited**

Place: Kolkata

Date : 14th November 2024

**Siddharth Bhutoria**  
**Whole Time Director**  
**DIN: 00609233**

**Statement of Un-Audited Consolidated Cash Flow for the half year ended September 30, 2024**

Note 2

Rupees in Lakhs

Particulars	For the period ended September 30, 2024	For the period ended September 30, 2023
	(Unaudited)	(Unaudited)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
NET PROFIT BEFORE TAX	558.73	288.25
ADJUSTMENTS FOR -		
Depreciation	163.01	171.43
Finance Costs	161.66	220.07
Liabilities no longer required Written Back	(.01)	(12.48)
Interest Income	(29.56)	(116.01)
Dividend income	(6.57)	(6.20)
Rent Received	(20.81)	(14.29)
Exchange Variations	(.53)	(.64)
Loss / (Gain) on Sale of Investment	(12.67)	(12.98)
Other Income	-	(56.77)
(Gain)/Loss on Fair Valuation of Financial Instruments	(248.49)	(216.36)
	<b>6.04</b>	<b>(44.22)</b>
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	<b>564.77</b>	<b>244.03</b>
<b>Movement in Working Capital</b>		
(Increase)/Decrease in Trade Receivables and Other Current Assets	(96.49)	922.42
(Increase)/Decrease in Inventories	(409.14)	(1398.36)
(Increase)/Decrease in Loans and Advances	37.01	99.56
Increase/(Decrease) in Trade Payable and Other Liabilities	464.05	311.31
	<b>(4.57)</b>	<b>(65.08)</b>
<b>CASH GENERATED FROM OPERATIONS</b>	<b>560.20</b>	<b>178.95</b>
Direct Taxes (Paid)/ Refund	(15.00)	
<b>NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES</b>	<b>545.20</b>	<b>178.95</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES :</b>		
Purchase of Property, Plant and Equipment, Capital Work in progress and Intangible Assets	(149.43)	(151.10)
Interest Income	29.56	130.30
Purchase/Sale of Investments (Net)	201.19	(454.81)
Dividend Received	6.57	6.20
Rent Received	20.81	-
<b>NET CASH GENERATED FROM / (USED IN) INVESTING ACTIVITIES</b>	<b>108.70</b>	<b>(469.42)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Interest Paid	(139.14)	(167.78)
Proceeds/ (repayment) of Borrowings from Bank (net)	(415.49)	324.93
Profit on sale of investemnt	12.67	-
Changes in Loans/Advances	(100.00)	-
Repayment of Lease Liabilities	(2.57)	4.69
<b>NET CASH GENERATED FROM / (USED IN) FINANCING ACTIVITIES</b>	<b>(644.53)</b>	<b>161.84</b>
NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)	9.37	(128.63)
Cash and Cash Equivalentents as at the beginning of the period	75.44	166.71
Cash and Cash Equivalentents as at the end of the period	<b>84.81</b>	<b>38.08</b>

Place: Kolkata

Date : 14th November 2024

For RTS Power Corporation Limited

Siddharth Bhutoria  
Whole Time Director  
DIN: 00609233