

RPL/CORP/SE
November 14, 2024

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 Sir / Madam,

Sub: **Outcome of Board Meeting – Unaudited Financial Results for the Second Quarter and Half Year ended September 30, 2024**

Pursuant to Regulations 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at their meeting today i.e., on Thursday, November 14, 2024, has, inter alia, considered and approved Unaudited Standalone and Consolidated Financial Results of the Company for the Second Quarter and Half Year ended on September 30, 2024. Copies of the Said Financial Results are enclosed herewith along with the Limited Review Report issued by Statutory Auditors of the Company.

The aforementioned results will also be made available on website of the Company at www.rotopumps.com and an extract of the said financial results would be published in newspapers in accordance with the requirements of the Listing Regulations.

The Board Meeting commenced at 3:00 PM and concluded at 5:20 PM.

This is for your kind information and records.

Thanking You,

Yours faithfully,
For **ROTO PUMPS LTD.**

ASHWANI K. VERMA
COMPANY SECRETARY
M. No. F9296

Encl.: A/a

ROTO PUMPS LTD.



INDEPENDENT AUDITOR'S REVIEW REPORT

To

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 September 30, 2024 (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 ('the Regulation'), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').

These quarterly financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (Ind AS 34), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

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 revenue of Rs. 3935.88 lakhs, total net profit after tax of Rs. 705.47 lakhs for half year ended on 30th September 2024, and Total Assets of Rs. 3340.18 as on 30th September 2024, 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.

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 of the SEBI (Listing Obligations and Disclosure Requirements)



LLP ID No.: AAC-5662

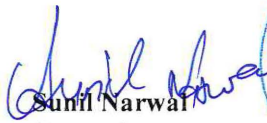
Branch Office :
613, Suncity Business Tower, Golf Course Road, Gurgaon-122002
813, Oxford Towers, 139, Airport Road, Bangalore-560 008

R.N. MARWAH & CO. LLP

CHARTERED ACCOUNTANTS

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


Sunil Narwal
(Partner)
Membership No. 511190



UDIN: 24511190BKCKHI6663
Place: Delhi
Date: 14-11-2024

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

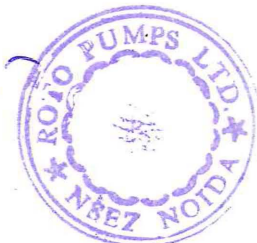
Statement of Standalone un-audited financial results for the second quarter and the half-year ended 30th September, 2024

Amount ₹ in Lakhs except EPS

Sl.	Particulars	Quarter ended			Half -year ended		Year ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1	a. Revenue from Operation	7,025.05	4,469.81	7,021.98	11,494.86	11,611.96	22980.49
	b. Other income	178.06	67.58	96.15	245.64	227.12	464.71
	Total income	7,203.11	4,537.39	7,118.13	11,740.50	11,839.08	23445.20
2	Expenses						
	a. Cost of materials consumed	2,477.06	1,911.08	2,649.89	4,388.14	4,582.14	8889.40
	b. Changes in inventories of finished goods and work in progress	239.54	(568.39)	242.73	(328.85)	(112.92)	(307.70)
	c. Employee benefits expenses	1,441.65	1,254.40	1,309.58	2,696.05	2,412.77	4923.67
	d. Finance costs	76.79	68.77	87.80	145.56	176.59	381.17
	e. Depreciation and amortization expense	390.80	367.75	284.56	758.55	522.67	1122.47
	f. Other expenses	1,134.23	879.57	915.53	2,013.80	1,737.45	3601.92
	Total Expenses	5,760.07	3,913.18	5,490.09	9,673.25	9,318.70	18610.93
3	Profit / (Loss) before tax	1,443.04	624.21	1,628.04	2,067.25	2,520.38	4834.27
4	Tax expenses						
	a. Current tax	396.48	171.43	416.42	567.91	656.89	1210.56
	b. Deferred tax	(30.72)	(7.12)	(5.56)	(37.84)	(11.34)	14.74
	c. Short/(Excess) provisions for previous years	-	-	-	-	-	(16.31)
5	Net Profit / (Loss) after tax	1,077.28	459.90	1,217.18	1,537.18	1,874.83	3625.28
6	Other Comprehensive Income						
	a. Items that will not be reclassified to profit / (loss)						
	Re-measurement of defined benefit plans	(39.41)	(1.51)	(36.89)	(40.92)	(41.35)	(44.72)
	b. Income tax relating to items that will not be reclassified to profit / (loss)						
	Re-measurement of defined benefit plans	(9.92)	(0.38)	(9.29)	(10.30)	(10.41)	(11.26)
7	Total Other Comprehensive Income	(49.33)	(1.89)	(46.18)	(51.22)	(51.76)	(55.98)
8	Total Comprehensive Income for the period	1,027.95	458.01	1,171.00	1485.96	1,823.07	3569.30
9	Paid-up Equity Share Capital (Face value ₹ 1/- per Share)	628.15	628.15	628.15	628.15	628.15	628.15
10	Earning per Share (EPS) - basic and diluted (in ₹)	1.72	0.73	1.94	2.45	2.98	5.77



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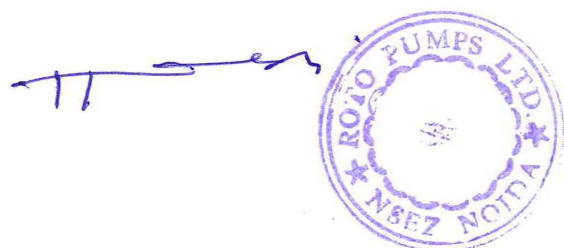


Notes:

1. Standalone Statement of Assets and Liabilities as on 30th September, 2024

Amount ₹ in Lakhs

Sl.	Particulars	As at 30-09-2024	As at 31-03-2024
		Un-audited	Audited
A	Assets		
1	Non-current assets		
	a. Property, plant and equipment	7,899.72	8,166.82
	b. Capital work-in-progress	320.07	0.37
	c. Right to use assets	2,899.07	2,933.28
	d. Other intangible assets	211.14	237.81
	e. Investment in Subsidiaries	1,963.47	1,963.47
	f. Other Financial Assets	50.00	50.00
	g. Deferred tax assets (net)	99.81	72.26
	h. Other Non Current Assets	412.61	332.62
	Sub-total non-current assets	13,855.89	13,856.62
2	Current assets		
	a. Inventories	4,704.41	4,122.46
	b. Financial Assets		
	i. Trade receivables	6,715.24	5,540.17
	ii. Cash and cash equivalents	598.20	1,981.48
	iii. Bank balance other than (ii) above	867.35	664.22
	iv. Loans and advances	436.23	282.07
	v. Other financial assets	301.09	266.40
	c. Other current assets	2,621.32	2,156.34
	Sub-total current assets	16,243.84	15,013.15
	TOTAL ASSETS	30,099.73	28,769.77
B	EQUITY AND LIABILITIES		
1	Equity		
	a. Equity share capital	628.15	628.15
	b. Other equity	19,914.28	19,018.80
	Sub-total equity	20,542.43	19,646.95
2	Non-current liabilities		
	a. Financial liabilities		
	i. Borrowings	185.80	151.60
	ii. Lease liabilities	1,051.12	1,249.84
	b. Provisions	98.08	74.50
	Sub-total Non-current liabilities	1,335.00	1,475.94
3	Current liabilities		
	a. Financial liabilities		
	i. Borrowings	2,413.37	2,895.97
	ii. Lease liabilities	227.51	205.87
	iii. Trade payables		
	Total outstanding dues of micro and small enterprises	540.81	355.74
	Total outstanding dues of Creditors other than micro and small enterprises	1,355.51	1,242.94
	iv. Other financial liabilities	612.43	11.67
	b. Other current liabilities	1,708.10	1,499.54
	c. Provisions	238.95	215.07
	d. Current tax liabilities (Net)	1125.62	1,220.08
	Sub-total current liabilities	8,222.30	7,646.88
	TOTAL LIABILITIES	9,557.30	9,122.82
	TOTAL EQUITY AND LIABILITIES	30,099.73	28,769.77



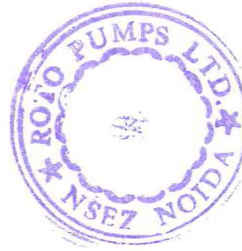
2. Standalone Cash flow statement for the half-year ended 30th September, 2024

Amount ₹ in Lakhs

Sl.	Particulars	Half-year ended 30-09-2024	Half-year ended 30-09-2023
		Un-audited	Un-audited
A	CASH FLOW FROM OPERATING ACTIVITIES:		
	Net Profit / (Loss) before tax	2,067.25	2,520.38
	Adjustment for :		
	Depreciation	758.55	522.67
	Finance Cost	89.14	114.33
	Interest on Lease Liabilities	56.41	62.26
	Interest Income	(58.55)	(40.48)
	Net (gains)/loss on disposal of property, plant and equipment	(12.73)	(19.10)
	Re-measurement of defined benefit liabilities	(40.92)	(41.35)
	Net (gains)/loss on fair valuation of derivative contracts	66.38	(51.87)
	Operating Profit / (Loss) before Working Capital Changes	2,925.53	3,066.84
	Movement in working capital		
	Adjustments for (increase)/decrease in operating assets:		
	Inventories	(581.94)	(308.36)
	Trade receivables	(1,175.07)	(334.36)
	Loans	0.41	(6.58)
	Other current financial assets	(34.69)	(64.12)
	Other current assets	(499.85)	87.16
	Adjustments for increase/(decrease) in operating liabilities:		
	Trade payables.	297.64	(409.15)
	Other current financial liabilities	600.77	438.01
	Other current liabilities	339.59	88.90
	Provisions	47.46	63.45
	Cash generated from operations (A)	1,919.85	2,621.79
	Direct Tax Paid (Net)	(627.51)	(491.04)
	Net cash generated from operating activities	1,292.34	2,130.75
B	CASH FLOW FROM INVESTING ACTIVITIES:		
	Payment of Property , Plant and Equipment	(660.96)	(499.73)
	Proceeds from disposal of Property , Plant and Equipment	32.10	35.94
	Payment of Capital Work In Progress	(319.70)	(607.97)
	Loan to Subsidiary (Net)	(154.57)	72.22
	Investment in Subsidiary	-	(113.30)
	Interest Received	58.55	40.48
	Net (Gain)/Loss on fair valuation of derivative contract	(66.38)	51.87
	Net Cash used in Investing Activities (B)	(1,110.96)	(1,020.49)
C	CASH FLOW FROM FINANCING ACTIVITIES:		
	Proceeds from Non-Current borrowings	84.67	(38.14)
	Proceeds from Current borrowings	(533.08)	(835.87)
	Payment of lease liabilities	(233.50)	(220.77)
	Interest Paid	(89.14)	(114.33)
	Dividend Paid	(590.48)	(494.68)
	Net Cash used in Financing Activities	(1,361.53)	(1,703.79)
	Net increase in Cash and Cash Equivalents (A+B+C)	(1,180.15)	(593.53)
	Cash and Cash Equivalents as at the beginning of the year	2,645.70	2,806.97
	Cash and Cash Equivalents as at the end of the year	1,465.55	2,213.44



- 3 The above IndAS compliant Standalone un-audited financial results for the second quarter and the half-year period ended 30th September, 2024 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 14th November, 2024.
- 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, 2024 and expressed an unmodified opinion thereon.
- 6 The Shareholders of the Company, at the 49th Annual General Meeting held on September 28, 2024, had approved the sub-division of one equity share of the face value of Rs. 2/- each into two equity shares of face value Rs. 1/- each. The record date for the said sub-division was set at November 8, 2024. The basic and diluted Earnings per Share for the prior periods have been restated considering the face value of Rs. 1/- each in accordance with Ind AS 33- "Earnings per Share" on account of the abovementioned sub-division of equity shares.
- 7 Previous period figures have been regrouped/ rearranged, wherever necessary to make them comparable with the figures for the current period.



For Roto Pumps Ltd.

Harish Chandra Gupta
Chairman & Managing Director
DIN : 00334405

Place: Delhi
Date: 14-11-2024



INDEPENDENT AUDITOR'S REVIEW REPORT

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 for the quarter and six months ended September 30, 2024 ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 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 read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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.

The Statement includes the results of the entities as given below:

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

- Roto Pumps Americas Inc., USA (Wholly Owned Subsidiary).
Roto Pumps North America, Inc., (Step-down)
- Roto Pumps GMBH, Germany. (Wholly Owned Subsidiary).
- Roto Energy Systems Limited. (Wholly Owned Subsidiary)
- Roto pumps Mena – FZE. (Wholly Owned Subsidiary)
- Roto Overseas Pte Ltd., Singapore (Wholly Owned Subsidiary).
Roto Pumps (Africa) Pty Ltd. (Step-down)
Roto Pumps (Malaysia) Sdn.Bhd. (Step-down)



LLP ID No.: AAC-5662

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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 of subsidiaries included in consolidated interim financial results whose interim financial results/information reflects total revenue of Rs. 5369.87 lakhs, total net profit after tax Rs. 171.58 lakhs for half year ended 30th September 2024, and total assets of Rs. 6784.54 as on 30th September 2024. These financial statements/financial information have been reviewed by their independent auditors, except one subsidiary namely, Roto Pumps GMBH, Germany, whose report has been furnished to us by the Management. Further, in respect of Roto Pumps Americas Inc., USA and Roto Pumps North Americas Inc., the management has provided the independent accountants' compliance reports and 1 foreign subsidiary is non-operative. Indian subsidiary interim financial results and other financial information have been reviewed by another 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 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 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


Sunil Narwal

(Partner)

Membership No. 511190



UDIN: 24511190BKCKMJ9509

Place: Delhi

Date: 14-11-2024

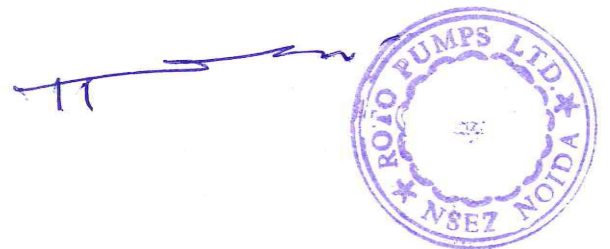
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CIN: L28991UP1975PLC004152, Website: www.rotopumps.com

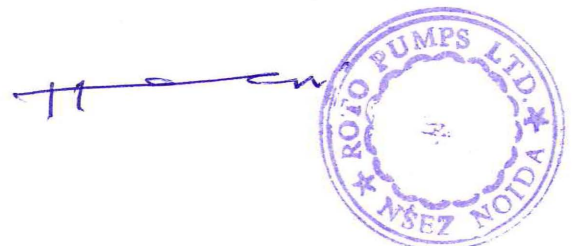
Statement of Consolidated un-audited financial results for the second quarter and the half-year ended 30th September, 2024

Amount ₹ in Lakhs except EPS

Sl.	Particulars	Quarter ended			Half-year ended		Year ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1	a. Revenue from Operation	8,458.75	5761.34	8,144.77	14,220.09	13,593.41	27449.64
	b. Other income	186.88	91.60	97.55	278.48	210.39	446.21
	Total income	8,645.63	5852.94	8,242.32	14,498.57	13,803.80	27895.85
2	Expenses						
	a. Cost of materials consumed	2,837.27	2245.23	2,898.28	5,082.50	5,145.97	10129.08
	b. Changes in inventories of finished goods and work in progress	218.67	(594.14)	260.56	(375.47)	(300.43)	(544.34)
	c. Employee benefits expenses	1,994.87	1749.67	1,770.80	3,744.54	3,245.36	6736.17
	d. Finance costs	95.36	88.15	90.70	183.51	185.54	418.37
	e. Depreciation and amortization expense	455.89	431.35	327.70	887.24	596.96	1289.48
	f. Other expenses	1,467.46	1154.66	1,159.56	2,622.12	2,186.68	4573.76
	Total Expenses	7,069.52	5074.92	6,507.60	12,144.44	11,060.08	22602.52
3	Profit / (Loss) before tax	1,576.11	778.02	1,734.72	2,354.13	2,743.72	5293.33
4	Tax expenses						
	a. Current tax	478.30	235.45	448.05	713.75	699.17	1351.86
	b. Deferred tax	(48.75)	(19.67)	7.24	(68.42)	11.92	16.27
	c. Short / (Excess) provisions for previous years						(16.31)
5	Net Profit / (Loss) after tax	1,146.56	562.24	1,279.43	1,708.80	2,032.63	3941.51



6	Other Comprehensive Income						
	a. Items that will not be reclassified to profit / (loss)						
	i. Re-measurement of defined benefit plans	(40.22)	(1.59)	(36.89)	(41.81)	(41.35)	(43.93)
	ii. Change in Foreign Currency monetary item translation difference account (FCMITDA)	32.08	(29.02)	(2.12)	3.06	(24.60)	(64.65)
	b. Income tax relating to items that will not be reclassified to profit or loss						
	Re-measurement of defined benefit plans	(10.06)	(0.39)	(9.29)	(10.45)	(10.41)	(11.26)
7	Total Other Comprehensive Income	(18.20)	(31.00)	(48.30)	(49.20)	(76.36)	(119.84)
8	Total Comprehensive Income for the period	1,128.36	531.24	1,231.13	1,659.60	1,956.27	3821.67
	Profit / (Loss) for the year attributable to						
	Owners of the Parent	1,141.85	554.23	1,270.88	1,696.08	2,026.99	3916.77
	Non-Controlling Interest	4.71	8.01	8.55	12.72	5.64	24.74
	Other Comprehensive Income attributable to						
	Owners of the Parent	(22.68)	(23.78)	(47.61)	(46.46)	(77.50)	(123.68)
	Non-Controlling Interest	4.48	(7.22)	(0.69)	(2.74)	1.14	3.84
	Total Comprehensive Income attributable to						
	Owners of the Parent	1,119.17	530.45	1,223.27	1,649.62	1,949.49	3793.09
	Non-Controlling Interest	9.19	0.79	7.86	9.98	6.78	28.58
9	Paid-up Equity Share Capital (Face value ₹ 1/- per Share)	628.15	628.15	628.15	628.15	628.15	628.15
10	Earning per Share (EPS) - basic and diluted (in ₹)	1.82	0.90	2.04	2.72	3.24	6.27

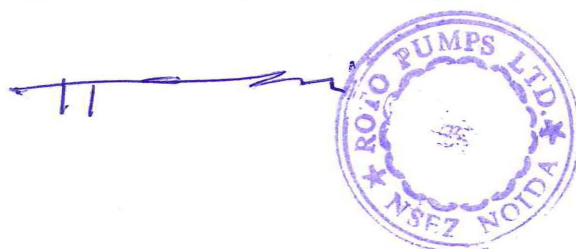


Notes:

1. Consolidated Statement of Assets and Liabilities as on 30th September, 2024

Amount ₹ in Lakhs

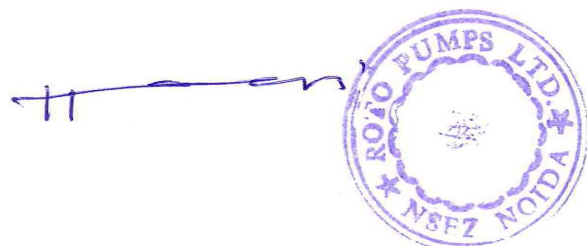
Sl.	Particulars	As at 30-09-2024	As at 31-03-2024
		Un-audited	Audited
A	Assets		
1	Non-current assets		
	a. Property, plant and equipment	8,331.02	8,636.69
	b. Capital work-in-progress	320.15	0.37
	c. Right to Use Assets	3,106.84	3224.49
	d. Other intangible assets	502.96	544.99
	e. Goodwill	78.50	78.50
	f. Other Financial Assets	50.00	50.00
	g. Deferred tax assets (net)	179.46	121.38
	h. Other Non Current Assets	444.37	348.05
	Sub-total non-current assets	13,013.30	13,004.46
2	Current assets		
	a. Inventories	6,105.67	5,477.11
	b. Financial Assets		
	i. Trade receivables	6,831.04	5,981.80
	ii. Cash and cash equivalents	1,539.29	2,495.76
	iii. Bank balance other than (ii) above	867.35	664.22
	iv. Loans and advances	13.46	13.87
	v. Other financial assets	263.56	251.78
	c. Other current assets	2938.32	2,350.09
	Sub-total current assets	18,558.69	17,234.63
	TOTAL ASSETS	31,571.99	30,239.10
B	EQUITY AND LIABILITIES		
1	Equity		
	a. Equity share capital	628.15	628.15
	b. Other equity	19,925.06	18,865.95
	c. Non-controlling interest	121.67	111.68
	Sub-total equity	20,674.88	19,605.78
2	Non-current liabilities		
	a. Financial liabilities		
	Borrowings	229.73	205.95
	Lease Liabilities	1,171.57	1,377.60
	b. Provisions	98.08	74.50
	Sub-total Non-current liabilities	1,499.38	1,658.05
3	Current liabilities		
	a. Financial liabilities		
	i. Borrowings	2,931.75	3,372.19
	ii. Lease Liabilities	325.83	362.55
	iii. Trade payables		
	Total outstanding dues of micro and small enterprises	540.81	355.74
	Total outstanding dues of Creditors other than micro and small enterprise	1,532.06	1,437.05
	iv. Other financial liabilities	612.43	11.67
	b. Other current liabilities	1,924.11	1,948.30
	c. Provisions	275.40	238.83
	d. Current tax liabilities (Net)	1,255.34	1,248.94
	Sub-total Current liabilities	9,397.73	8,975.27
	TOTAL LIABILITIES	10,897.11	10,633.32
	TOTAL EQUITY AND LIABILITIES	31,571.99	30,239.10



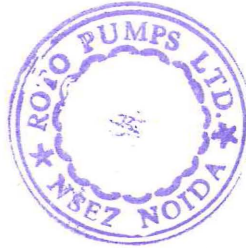
2. Consolidated Cash flow statement for the half-year ended 30th September, 2024

Amount ₹ in Lakhs

Sl.	Particulars	Half-year ended	Half-year ended
		30-09-2024	30-09-2023
		Un-audited	Un-audited
A	CASH FLOW FROM OPERATING ACTIVITIES:		
	Net Profit / (Loss) before tax	2,354.13	2,743.72
	Adjustment for :		
	Depreciation	887.24	596.96
	Finance Cost	117.99	117.78
	Interest on Lease Liabilities	65.52	67.76
	Interest Income	(43.63)	(28.48)
	Net (gains)/loss on disposal of property, plant and equipment	(12.78)	(19.10)
	Re-measurement of defined benefit liabilities	(41.81)	(41.35)
	Net (gains)/loss on fair valuation of derivative contracts	66.38	(51.87)
	Net gains/(loss) on foreign currency translation	2.94	(25.80)
	Operating Profit / (Loss) before Working Capital Changes	3,395.98	3,359.62
	Movement in working capital		
	Adjustments for (increase)/decrease in operating assets:		
	Inventories	(628.56)	(495.87)
	Trade receivables	(849.24)	(179.33)
	Loans	0.42	(6.57)
	Other current financial assets	(11.78)	(46.14)
	Other current assets	(579.77)	(27.39)
	Adjustments for increase/(decrease) in operating liabilities:		
	Trade payables	280.06	(466.41)
	Other current financial liabilities	600.77	438.01
	Other current liabilities	106.84	68.30
	Provisions	60.15	68.04
	Cash generated from operations (A)	2,374.87	2,712.26
	Direct Tax Paid (Net)	(715.81)	(608.53)
	Net cash generated from operating activities	1,659.06	2,103.73
B	CASH FLOW FROM INVESTING ACTIVITIES:		
	Payment of Property , Plant and Equipment	(692.96)	(484.04)
	Payment of Capital Work In Progress	(319.79)	(742.65)
	Proceeds from disposal of Property , Plant and Equipment	39.85	35.94
	Interest Received	43.63	28.48
	Net (Gain)/Loss on fair valuation of derivative contract	(66.38)	51.87
	Net Cash used in Investing Activities (B)	(995.65)	(1,110.40)
C	CASH FLOW FROM FINANCING ACTIVITIES:		
	Proceeds from Non-Current borrowings	70.02	(51.09)
	Proceeds from Current borrowings	(486.68)	(775.71)
	Payment of lease liabilities	(291.62)	(285.13)
	Interest Paid	(117.99)	(117.78)
	Dividend Paid	(590.48)	(494.68)
	Net Cash used in Financing Activities	(1,416.75)	(1,724.39)
	Net increase in Cash and Cash Equivalents (A+B+C)	(753.34)	(731.06)
	Cash and Cash Equivalents as at the beginning of the year	3,159.98	3,294.86
	Cash and Cash Equivalents as at the end of the year	2,406.64	2,563.80



- 3 The above IndAS compliant Consolidated un-audited financial results for the second quarter and the half-year ended 30th September, 2024 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 14th November, 2024.
- 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, 2024 and expressed an unmodified opinion thereon.
- 6 The Shareholders of the Company, at the 49th Annual General Meeting held on September 28, 2024, had approved the sub-division of one equity share of the face value of Rs. 2/- each into two equity shares of face value Rs. 1/- each. The record date for the said sub-division was set at November 8, 2024. The basic and diluted Earnings per Share for the prior periods have been restated considering the face value of Rs. 1/- each in accordance with Ind AS 33- "Earnings per Share" on account of the abovementioned sub-division of equity shares.
- 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, 2024 with the un-audited financial results Roto Pumps Americas, Inc., USA, Roto Pumps GmbH, Germany, Roto Overseas Pte Ltd, Singapore, Roto Pumps Mena FZE, Dubai and Roto Energy Systems Ltd, India, wholly owned subsidiary company(ies) for the second quarter and the half-year ended 30th September, 2024.
- 8 Previous period figures have been regrouped/ rearranged, wherever necessary to make them comparable with the figures for the current period.



For Roto Pumps Ltd.

Harish Chandra Gupta
Chairman & Managing Director
DIN : 00334405

Place: Delhi
Date: 14-11-2024

