



RIR POWER ELECTRONICS LIMITED

(Formerly RUTTONSHA INTERNATIONAL RECTIFIER LIMITED)

REGD. / CORPORATE OFFICE : 139/141, Solaris 1, B-Wing, 1st Floor, Saki Vihar Road, Powai,
Andheri (East), Mumbai - 400 072. Maharashtra • Tel. : +91-22 28471956, 57, 58 • Fax : +91-22 28471959
E-mail : admin@ruttonsha.com • Website: www.ruttonsha.com • CIN : L31109MH1969PLC014322

FACTORY : 338, International House, Baska, Halol, Dist. Panchmahals, Pin - 389 350. Gujarat (India)
Tel. : +91-02676352000 • E-mail : adminbsk@ruttonsha.com



An ISO 9001:2015 Company

Ref. RIR/SEC/13723/2024

14th November, 2024

Bombay Stock Exchange Limited
Corporate Relationship Department,
1st Floor, Rotunda Building,
P. J. Towers, Dalal Street,
Mumbai-400001

Kind Attn : Mr. S.Subramanian, DCS-CRD
Scrip Code : 517035

Reg.: Regulation 33 - Standalone and Consolidated Un-Audited Financial Results and Limited Review Report for the Second Quarter and Half Year ended 30th September, 2024

Respected Sir/Madam,

Please find enclosed herewith Standalone and Consolidated Un-Audited financial results for the second quarter and half year ended 30th September, 2024 considered and duly taken on record by the Board of Directors of the Company at their meeting held on Thursday 14th November, 2024.

Also please find enclosed herewith the Limited Review Report for the second quarter ended 30th September, 2024 duly signed by our Statutory Auditors M/s. Kirtane & Pandit LLP, Chartered Accountants.

The meeting commenced at 5.00 pm. and concluded at 8.00 p.m.

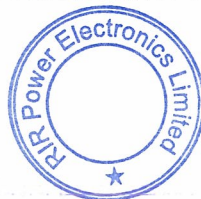
Kindly take the same on record and acknowledge the receipt for the same.

Thanking you.

Yours faithfully,
For RIR Power Electronics Limited
(Formerly Ruttonsha International Rectifier Ltd.)

B. H. Mehta

Bhavna H. Mehta
Managing Director
Din No. 00929249



Encl. - 2 (Two)

KIRTANE & PANDIT LLP
Chartered Accountants

Pune | Mumbai | Nashik | Bengaluru | Hyderabad | New Delhi | Chennai

Independent Auditor's Report on Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors of
RIR Power Electronics Limited
(formerly Ruttonsha International Rectifier Ltd)

We have reviewed the accompanying statement of unaudited standalone financial results of **RIR Power Electronics Limited** ("the Company") (formerly Ruttonsha International Rectifier Ltd) for the quarter ended September 30, 2024 and year to date from April 01, 2024 to 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. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are 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.

Basis for Opinion

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Accounting Standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Kirtane & Pandit LLP
Chartered Accountants
FRN: 105215W/W100057

Aditya A. Kanetkar



Aditya A. Kanetkar
Partner
M No: 149037

UDIN: 24149037BJZXZX2460
Place: Mumbai
Date: November 14, 2024



RIR POWER ELECTRONICS LTD.

(Formerly RUTTONSHA INTERNATIONAL RECTIFIER LTD.)

Regd. Office : 139/141, Solaris 1, "B" Wing, 1st Floor, Saki Vihar Road, Powai, Andheri (East), Mumbai - 400072

CIN : L31109MH1969PLC014322; Phone : 022 - 28471956; Fax : 022-28471959; E-mail : secretarial@ruttonsha.com; Website : www.ruttonsha.com

STATEMENT OF UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

PART I		(₹ in Lakhs)					
Sr. No.	Particulars	STANDALONE					
		QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30-09-2024 (Un-Audited)	30-06-2024 (Un-Audited)	30-09-2023 (Un-Audited)	30-09-2024 (Un-Audited)	30-09-2023 (Un-Audited)	31-03-2024 (Audited)
1	a. Revenue from Operations	1,881.99	2,105.04	1,660.58	3,987.03	3,047.46	6,675.68
	b. Other Income	45.42	60.06	69.10	105.48	156.03	279.36
	Total Income (a + b)	1,927.42	2,165.10	1,729.68	4,092.51	3,203.49	6,955.04
2	Expenses						
	a. Cost of Materials Consumed	1,145.04	1,231.65	836.55	2,376.69	1,590.37	3,637.19
	b. Purchases of stock in trade	183.88	132.49	182.58	316.37	432.18	678.99
	c. Changes in Inventories of Finished goods & Work-in-progress	(134.56)	(25.71)	21.56	(160.28)	(90.03)	(54.90)
	d. Employee Benefits expenses	244.85	252.69	198.83	497.55	380.72	832.42
	e. Finance Costs	31.48	34.14	29.52	65.61	61.33	124.50
	f. Depreciation and amortisation expenses	18.78	16.46	26.27	35.24	52.17	107.47
	g. Other expenses	196.37	176.69	159.24	373.06	293.41	585.85
	Total Expenses	1,685.84	1,818.40	1,454.56	3,504.24	2,720.15	5,911.52
3	Profit before Extraordinary Item & Tax (1 - 2)	241.58	346.70	275.12	588.28	483.34	1,043.52
4	Extraordinary Item	-	-	-	-	-	-
5	Profit Before Tax (3 - 4)	241.58	346.70	275.12	588.28	483.34	1,043.52
6	Tax Expense						
	a) Current Tax	81.80	69.28	85.00	151.08	141.53	286.93
	b) Deferred Tax	6.38	(5.24)	(1.87)	1.14	(6.45)	(32.05)
	c) Prior Period Tax Expenses	-	-	(7.06)	-	(7.06)	(7.06)
7	Profit for the period/ year (5 - 6)	153.39	282.66	199.04	436.05	355.32	795.70
8	Other comprehensive income (Net)						
	i) Items that will not be reclassified to profit and loss and income tax effect	(8.09)	(18.73)	(2.99)	(26.82)	(23.94)	(22.76)
	Other comprehensive income (Net)	(8.09)	(18.73)	(2.99)	(26.82)	(23.94)	(22.76)
9	Total comprehensive income for the period/ year (7 + 8)	145.30	263.93	196.05	409.23	331.38	772.94
10	Paid-up Equity Share Capital (Face Value of ₹ 10/- each)	735.72	695.72	695.72	735.72	695.72	693.91
11	Other Equity	-	-	-	-	-	5,752.14
12	Earnings per Equity share						
	Basic (in ₹)	2.16	4.06	2.90	6.22	5.17	11.48
	Diluted (in ₹)	1.93	3.55	2.90	5.48	5.17	11.46

For RIR Power Electronics Limited
(Formerly Ruttonsha International Rectifier Limited)

B. h. Mehta
DIRECTOR





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UN-AUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES (₹ in Lakhs)

PARTICULARS	STANDALONE	
	30-09-2024	31-03-2024
	(Unaudited)	(Audited)
I. ASSETS		
1. NON-CURRENT ASSETS		
(a) Property, Plant and Equipment	871.37	690.64
(b) Intangible Assets	-	-
(c) Capital Work-in-progress	2,704.99	36.96
(d) Right of Use Assets	11.06	14.75
(e) Financial Assets		
(i) Investment	210.38	210.38
(ii) Other Financial Assets	46.47	38.53
Total - NON-CURRENT ASSETS	3,844.28	991.26
2. CURRENT ASSETS		
(a) Inventories	2,240.39	1,947.04
(b) Financial Assets		
(i) Trade receivables	1,998.91	1,932.15
(ii) Cash and Cash equivalents	3,038.78	2,160.31
(iii) Bank balance other than above	818.95	710.07
(iv) Loans	-	884.92
(c) Current Tax Assets (Net)	-	-
(d) Other Current Assets	809.43	133.66
Total - CURRENT ASSETS	8,906.46	7,768.15
TOTAL - ASSETS	12,750.74	8,759.41
II. EQUITY AND LIABILITIES		
1. EQUITY		
(a) Equity Share Capital	735.72	695.72
(b) Other Equity	8,681.11	5,752.14
Total - EQUITY	9,416.84	6,447.86
2. LIABILITIES		
i) NON - CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Lease Liabilities	10.66	14.39
(ii) Other financial liabilities	1.25	13.25
(iii) Provisions	74.21	39.29
Deferred Tax Liabilities (Net)	23.19	23.08
Total - NON - CURRENT LIABILITIES	109.31	90.02
ii) CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	1,254.35	1,166.79
(ii) Lease Liabilities	1.24	1.20
(iii) Trade payables	1,748.47	766.67
(iv) Other Financial liabilities	112.80	111.92
(b) Other Current Liabilities	26.50	109.35
(c) Short Term Provisions	62.26	43.66
(d) Current Tax liabilities (net)	18.96	21.94
Total - CURRENT LIABILITIES	3,224.59	2,221.53
TOTAL - EQUITY AND LIABILITIES	12,750.74	8,759.41

Notes:

- The above Un-Audited financial results for the quarter & half year ended 30th September, 2024 have been reviewed by the Audit Committee and approved and taken on records by the Board of Directors at their respective meetings held on 14th November, 2024. The Statutory Auditors have carried out Limited Review of the results for the quarter and half year ended 30th September, 2024.
- The Company operates in one segment only i.e. Power Electronics and therefore, has only one reportable segment in accordance with IND AS 108 "operating segments".
- The financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013.
- The figures for the corresponding previous year/period have been re-grouped/re-arranged wherever necessary, to make them comparable.

For RIR Power Electronics Limited
(Formerly Ruttonsha International Rectifier Limited)

B. H. Mehta

DIRECTOR

For RIR POWER ELECTRONICS LTD.
(Formerly, RUTTONSHA INTERNATIONAL RECTIFIER LTD.)

Sd/-

Bhavna H. Mehta
Managing Director

Place: Mumbai

Date: 14th November, 2024





RIR POWER ELECTRONICS LTD.

(FORMERLY RUTTONSHA INTERNATIONAL RECTIFIER LTD.)

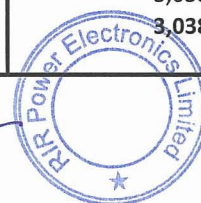
STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2024

STANDALONE (₹ in Lakhs)

Particulars	As at 30th September, 2024	As at 31st March, 2024
	(Unaudited)	(Audited)
A. Cash Flow from Operating Activities		
Net Profit Before Tax	588.28	1,043.52
Adjustments for :		
Interest Expenses	65.61	124.50
Depreciation and Amortisation Expense	35.24	107.47
Interest Income	(43.96)	(92.30)
	56.89	139.67
	645.17	1,183.19
Change in operating Assets and Liabilities		
(Increase)/Decrease in Inventories	(293.35)	(118.95)
(Increase)/Decrease in Trade Receivables	(66.77)	(287.03)
(Increase)/Decrease in Other Current Financial Assets	(108.88)	(611.68)
(Increase)/Decrease in Other Non Current Financial Assets	(7.94)	142.68
(Increase)/Decrease in Other Current Assets	(675.77)	(9.36)
Increase/(Decrease) in Trade Payables	981.80	106.08
Increase/(Decrease) in Other Current Financial Liabilities	0.93	16.09
Increase/(Decrease) in Other Non Current Financial Liabilities	(15.73)	(6.49)
Increase/(Decrease) in Other Current Liabilities	(82.84)	49.88
Increase/(Decrease) in Short Term Provisions	53.52	47.94
	(215.03)	(670.84)
Cash (used in) / generated from Operating Activities	430.14	512.35
Taxes Paid (Net)	(181.92)	(307.00)
Net Cash (used in) / generated from Operating Activities	248.21	205.34
B. Cash Flow from Investing Activities		
Expenditure on Property, Plant & Equipments & CWIP (net)	(2,880.31)	(199.60)
Gain on Fair Valuation of Deposits		0.30
Interest Income	43.96	92.00
Dividend Paid	-	(104.36)
Net Cash generated from / (used in) Investing Activities	(2,836.35)	(211.66)
C. Cash Flow from Financing Activities		
Sale of treasury shares	(5.25)	267.70
Loan Given	884.92	(316.82)
Disbursement/(Repayment) of Short Term Borrowings	87.56	201.41
Interest Expenses	(65.61)	(124.50)
Proceeds from issue of Share Capital against share warrants	3,420.00	2,137.50
Issue of Share warrants	(855.00)	-
Net Cash used in Financing Activities	3,466.61	2,165.30
Net (Decrease) / Increase in Cash and Cash Equivalents	878.46	2,158.98
Cash and Cash Equivalents at the beginning of the year	2,160.31	1.33
Cash and Cash Equivalents at the end of the year	3,038.78	2,160.31
Reconciliation of Cash and Cash Equivalents as per Cash Flow Statement		
Cash and Cash Equivalents as above comprises	3,038.78	2,160.31
Balances as per Cash Flows	3,038.78	2,160.31

For RIR Power Electronics Limited
(Formerly Ruttonsha International Rectifier Limited)

B. h. Mehta
DIRECTOR



Independent Auditor's Report on Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors of
RIR Power Electronics Limited
(formerly Ruttonsha International Rectifier Ltd)

We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **RIR Power Electronics Limited** ("the Parent") (formerly Ruttonsha International Rectifier Ltd) and its wholly owned subsidiary (the Parent and its subsidiary together referred to as "the Group") for the quarter ended September 30, 2024 and year to date from April 01, 2024 to 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 is the responsibility of the Parent Company's Management and has been approved by the its Board of Directors. Our responsibility is to issue a report on these Consolidated financial results 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. 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.

The Statement includes the results of the following entities:

- (a) Visicon Power Electronics Private Limited

Basis for opinion

Based on our review conducted and procedures performed as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in 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.

Material uncertainty related to Going Concern of wholly owned subsidiary

We draw attention to the accumulated losses of the wholly-owned subsidiary and intensions of the management of the group about not to start any new business on immediate basis but to reassess and realign its business plans in view of growth opportunities for near future. This event indicates material uncertainty which may cast a significant doubt on the wholly owned subsidiary's ability to continue as a going concern.

Our opinion is not qualified in this matter.

For Kirtane & Pandit LLP

Chartered Accountants

FRN: 105215W/W100057

Ametkar



Aditya A. Kanetkar

Partner

Membership No. 149037

UDIN: **24149037BJZXZY9661**

Place: Mumbai

Date: November 14, 2024.



RIR POWER ELECTRONICS LTD.

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STATEMENT OF UN-AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

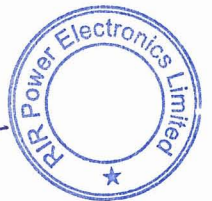
PART I


(₹ in Lakhs)

Sr. No.	Particulars	CONSOLIDATED					
		QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30-09-2024 (Un-Audited)	30-06-2024 (Un-Audited)	30-09-2023 (Un-Audited)	30-09-2024 (Un-Audited)	30-09-2023 (Un-Audited)	31-03-2024 (Audited)
1	a. Revenue from Operations	1,881.99	2,105.04	1,660.58	3,987.03	3,047.46	6,675.68
	b. Other Income	66.17	39.36	28.41	105.54	115.34	193.93
	Total Income (a + b)	1,948.16	2,144.40	1,688.99	4,092.57	3,162.79	6,869.62
2	Expenses						
	a. Cost of Materials Consumed	1,145.04	1,232.02	837.42	2,377.06	1,591.24	3,638.06
	b. Purchases of stock in trade	183.88	132.49	182.58	316.37	432.18	678.99
	c. Changes in Inventories of Finished goods & Work-in-progress	(134.56)	(25.71)	21.56	(160.28)	(90.03)	(54.90)
	d. Employee Benefits expenses	244.85	255.39	198.83	500.25	380.72	832.42
	e. Finance Costs	48.23	60.70	29.53	108.93	61.34	124.53
	f. Depreciation and amortisation expenses	18.78	16.48	26.33	35.26	52.23	107.59
	g. Other expenses	210.42	181.02	159.42	391.44	293.58	592.24
	Total Expenses	1,716.64	1,852.38	1,455.68	3,569.02	2,721.26	5,918.93
3	Profit before Extraordinary Item & Tax (1 - 2)	231.53	292.02	233.31	523.55	441.53	950.68
4	Extraordinary Item	-	-	-	-	-	-
5	Profit Before Tax (3 - 4)	231.53	292.02	233.31	523.55	441.53	950.68
6	Tax Expense						
	a) Current Tax	81.80	69.28	85.00	151.08	141.53	286.93
	b) Deferred Tax	6.38	(5.24)	(2.03)	1.14	(6.61)	(32.05)
	c) Prior Period Tax Expenses	-	-	(7.06)	-	(7.06)	(7.06)
7	Profit for the period/ year (5 - 6)	143.34	227.98	157.39	371.32	313.67	702.86
8	Other comprehensive income (Net)						
	i) Items that will not be reclassified to profit and loss and income tax effect	(8.09)	(18.73)	(2.99)	(26.82)	(23.94)	(22.76)
	Other comprehensive income (Net)	(8.09)	(18.73)	(2.99)	(26.82)	(23.94)	(22.76)
9	Total comprehensive income for the period/ year (7 + 8)	135.25	209.25	154.40	344.50	289.73	680.11
10	Paid-up Equity Share Capital (Face Value of ₹ 10/- each)	735.72	695.72	695.72	735.72	695.72	695.72
11	Other Equity						5,587.86
12	Earnings per Equity share						
	Basic (in ₹)	2.02	3.28	2.29	5.30	4.56	10.14
	Diluted (in ₹)	1.80	2.87	2.29	4.67	4.56	10.12

For RIR Power Electronics Limited
(Formerly Ruttonsha International Rectifier Limited)

B. h. m. m. m.
DIRECTOR



 RIR POWER ELECTRONICS LTD. (Formerly RUTTONSHA INTERNATIONAL RECTIFIER LTD.)		
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UN-AUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES (₹ in Lakhs)		
PARTICULARS	CONSOLIDATED	
	30-09-2024 (UnAudited)	31-03-2024 (Audited)
I. ASSETS		
1. NON-CURRENT ASSETS		
(a) Property, Plant and Equipment	871.37	691.15
(b) Intangible Assets	74.06	74.06
(c) Capital Work-in-progress	2,596.16	2,667.23
(d) Right of Use Assets	11.06	14.75
(e) Financial Assets	-	-
(i) Investment	-	-
(ii) Other Financial Assets	46.47	38.53
Total - NON-CURRENT ASSETS	3,599.12	3,485.72
2. CURRENT ASSETS		
(a) Inventories	2,244.54	1,951.19
(b) Financial Assets	-	-
(i) Trade receivables	1,998.91	1,932.15
(ii) Cash and Cash equivalents	3,038.84	2,161.31
(iii) Bank balance other than above	818.95	722.32
(iv) Loans	-	-
(c) Current Tax Assets (Net)	-	-
(d) Other Current Assets	1,084.77	821.38
Total - CURRENT ASSETS	9,186.01	7,588.35
TOTAL - ASSETS	12,785.13	11,074.07
II. EQUITY AND LIABILITIES		
1. EQUITY		
(a) Equity Share Capital	735.72	695.72
(b) Other Equity	8,452.10	5,587.86
Total - EQUITY	9,187.83	6,283.58
2. LIABILITIES		
i) NON - CURRENT LIABILITIES		
Borrowings	680.73	2,225.24
(a) Financial Liabilities		
(i) Lease Liabilities	10.66	14.39
(ii) Other financial liabilities	1.25	1.25
(iii) Provisions	74.21	39.29
Deferred Tax Liabilities (Net)	23.19	23.08
Total - NON - CURRENT LIABILITIES	790.04	2,303.26
ii) CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	1,254.35	1,166.79
(ii) Lease Liabilities	1.24	1.20
(iii) Trade payables	1,331.02	1,027.67
(iv) Other Financial liabilities	112.93	113.52
(b) Other Current Liabilities	26.50	112.51
(c) Short Term Provisions	62.26	43.66
(d) Current Tax liabilities (net)	18.96	21.87
Total - CURRENT LIABILITIES	2,807.27	2,487.23
TOTAL - EQUITY AND LIABILITIES	12,785.13	11,074.07

Notes:

- The above Un-Audited financial results for the quarter & half year ended 30th September, 2024 have been reviewed by the Audit Committee and approved and taken on records by the Board of Directors at their respective meetings held on 14th November, 2024. The Statutory Auditors have carried out Limited Review of the results for the quarter and half year ended 30th September, 2024.
- The Company operates in one segment only i.e. Power Electronics and therefore, has only one reportable segment in accordance with IND AS 108 "operating segments".
- The financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013.
- The figures for the corresponding previous year/period have been re-grouped/re-arranged wherever necessary, to make them comparable.

For RIR Power Electronics Limited
(Formerly Ruttonsha International Rectifier Limited)

B. h. mehta

DIRECTOR

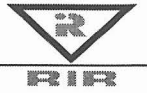
Place: Mumbai
Date: 14th November, 2024

For RIR POWER ELECTRONICS LTD.
(Formerly RUTTONSHA INTERNATIONAL RECTIFIER LTD.)



Sd/-

B. h. mehta
Bhavna H. Mehta
Managing Director



RIR POWER ELECTRONICS LTD.

(FORMERLY RUTTONSHA INTERNATIONAL RECTIFIER LTD.)

STATEMENT OF CONSOLIDATED CASH FLOWS FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2024

Particulars	CONSOLIDATED (₹ in Lakhs)	
	As at 30th Sept, 2024	As at 31st March, 2024
	(UnAudited)	(Audited)
A. Cash Flow from Operating Activities		
Net Profit Before Tax	523.55	950.68
Adjustments for :		
Interest Expenses	108.93	124.53
Depreciation and Amortisation Expense	35.26	107.59
Interest Income	(44.02)	(21.22)
	100.17	210.90
	623.72	1,161.58
Change in operating Assets and Liabilities		
(Increase)/Decrease in Inventories	(293.35)	(121.20)
(Increase)/Decrease in Trade Receivables	(66.77)	(287.03)
(Increase)/Decrease in Other Current Financial Assets	(96.63)	(613.13)
(Increase)/Decrease in Other Non Current Financial Assets	(7.94)	(8.52)
(Increase)/Decrease in Other Current Assets	(263.39)	128.66
Increase/(Decrease) in Trade Payables	303.35	96.51
Increase/(Decrease) in Other Current Financial Liabilities	(0.55)	11.55
Increase/(Decrease) in Other Non Current Financial Liabilities	(3.73)	(6.99)
Increase/(Decrease) in Other Current Liabilities	(86.01)	56.46
Increase/(Decrease) in Short Term Provisions	53.52	47.94
	(461.50)	(695.75)
Cash (used in) / generated from Operating Activities	162.22	465.83
Taxes Paid (Net)	(181.85)	(307.08)
Net Cash (used in) / generated from Operating Activities	(19.63)	158.75
B. Cash Flow from Investing Activities		
Expenditure on Property, Plant & Equipments (net)	(140.72)	(397.58)
Interest Income	44.02	21.22
Dividend Paid	-	-
Net Cash generated from / (used in) Investing Activities	(96.70)	(376.36)
C. Cash Flow from Financing Activities		
Sale of treasury shares	(5.25)	267.70
Loan Repaid	(1,544.52)	-
Disbursement/(Repayment) of Short Term Borrowings	87.56	200.85
Interest Expenses	(108.93)	(124.53)
Dividend paid	-	(104.36)
Proceeds from issue of equity shares against warrants	3,420.00	-
Issue of Share warrants	(855.00)	2,137.50
Net Cash used in Financing Activities	993.86	2,377.16
Net (Decrease) / Increase in Cash and Cash Equivalents	877.53	2,159.55
Cash and Cash Equivalents at the beginning of the year	2,161.31	1.77
Cash and Cash Equivalents at the end of the year	3,038.84	2,161.31
Reconciliation of Cash and Cash Equivalents as per Cash Flow Statement		
Cash and Cash Equivalents as above comprises	3,038.84	2,161.31
Balances as per Cash Flows	3,038.84	2,161.31

For RIR Power Electronics Limited
(Formerly Ruttonsha International Rectifier Limited)

B. H. Mehta
DIRECTOR

