

RPL/CORP/SE  
November 14, 2022

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.: **Un-audited Financial Results**

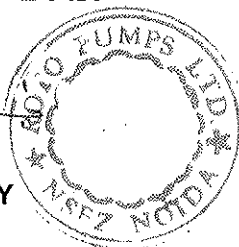
Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith a certified copy of the reviewed standalone and consolidated Ind-AS compliant financial results of the Company for the Second quarter and half year ended on September 30, 2022 as approved and taken on record by the Board of Directors of the Company at its meeting held on November 30, 2022 along with a certified copies of the limited review reports of the Statutory auditors.

Kindly acknowledge receipt of the same.

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)



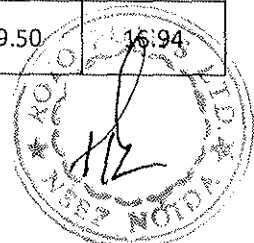
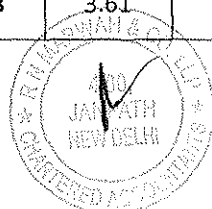
# ROTO PUMPS LTD.

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, 2022

Amount ₹ in Lakhs

Sl.	Particulars	Quarter ended			Half -year ended		Year ended
		30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021	31-03-2022
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1	a. Revenue from Operation	4691.24	3,574.19	3,742.28	8265.43	7019.29	15159.91
	b. Other income	81.72	52.41	56.15	134.13	149.22	418.12
	<b>Total income from operations</b>	<b>4772.96</b>	<b>3,626.60</b>	<b>3,798.43</b>	<b>8399.56</b>	<b>7168.51</b>	<b>15,578.03</b>
2	Expenditure						
	a. Cost of materials consumed	1413.70	1324.44	1,416.99	2738.14	2357.23	5,522.89
	b. Changes in inventories of finished goods and work in progress	200.95	(310.78)	(265.93)	(109.83)	(321.11)	(436.04)
	c. Employee benefits expenses	1084.41	964.62	890.07	2049.03	1709.30	3,564.57
	d. Finance costs	80.51	43.68	12.03	124.19	23.80	146.00
	e. Depreciation and amortization expense	170.64	147.76	105.82	318.40	249.49	541.65
	f. Other expenses	942.28	681.76	697.60	1624.04	1199.58	2,687.75
	<b>Total Expenses</b>	<b>3892.49</b>	<b>2,851.48</b>	<b>2,856.58</b>	<b>6743.97</b>	<b>5218.28</b>	<b>12,026.82</b>
3	Profit / (Loss) before tax	880.47	775.12	941.85	1655.59	1950.22	3,551.21
4	Tax expenses						
	a. Current tax	234.52	210.22	237.62	444.74	496.30	929.60
	b. Deferred tax	(10.20)	(1.84)	(13.95)	(12.04)	(14.60)	(19.39)
	c. Short/(Excess) provisions for previous years			-	-	-	16.33
5	<b>Net Profit / (Loss) after tax</b>	<b>656.15</b>	<b>566.74</b>	<b>718.18</b>	<b>1222.89</b>	<b>1468.52</b>	<b>2,624.67</b>
6	<b>Other Comprehensive Income</b>						
	a. Items that will not be reclassified to profit or loss						
	Re-measurement of defined benefit plans	(20.99)	4.32	(31.53)	(16.67)	(28.05)	(48.38)
	b. Income tax relating to items that will not be reclassified to profit or loss						
	Re-measurement of defined benefit plans	(5.29)	1.09	(7.94)	(4.20)	(7.06)	(12.18)
7	<b>Total Other Comprehensive Income</b>	<b>(26.28)</b>	<b>5.41</b>	<b>(39.47)</b>	<b>(20.87)</b>	<b>(35.11)</b>	<b>(60.56)</b>
8	<b>Total Comprehensive Income for the period</b>	<b>629.87</b>	<b>572.15</b>	<b>678.71</b>	<b>1202.02</b>	<b>1433.41</b>	<b>2,564.11</b>
9	<b>Paid-up Equity Share Capital (Face value ₹ 2/- per Share)</b>	<b>314.08</b>	<b>314.08</b>	<b>309.08</b>	<b>314.08</b>	<b>309.08</b>	<b>314.08</b>
10	<b>Earning per Share - basic and diluted (in ₹)</b>	<b>4.18</b>	<b>3.61</b>	<b>4.65</b>	<b>7.79</b>	<b>9.50</b>	<b>16.94</b>



## Notes:

## 1. Standalone Statement of Assets and Liabilities as on 30th September, 2022

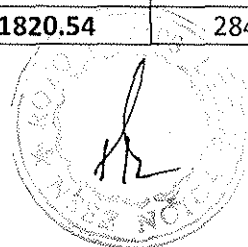
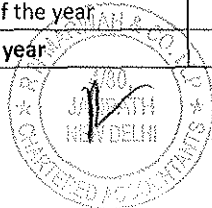
Amount ₹ in Lakhs

Sl.	Particulars	As at 30-09-2022	As at 31-03-2022
		Un-audited	Audited
<b>A</b>	<b>Assets</b>		
<b>1</b>	<b>Non-current assets</b>		
	a. Property, plant and equipment	3242.28	3,247.38
	b. Capital work-in-progress	1273.45	732.14
	c. Right to use assets	2887.06	2,922.24
	d. Other intangible assets	179.69	35.56
	e. Investment in Subsidiaries	1850.17	1,560.17
	f. Other Financial Assets	50.00	50.00
	g. Deferred tax assets (net)	116.97	109.12
	<b>Sub-total non-current assets</b>	<b>9599.62</b>	<b>8,656.61</b>
<b>2</b>	<b>Current assets</b>		
	a. Inventories	3855.05	3,152.83
	b. Financial Assets		
	i. Trade receivables	3594.43	4,521.85
	ii. Cash and cash equivalents	1096.15	1,525.25
	iii. Bank balance other than (ii) above	724.39	939.05
	iv. Loans and advances	10.43	17.97
	v. Other financial assets	272.65	365.39
	c. Other current assets	2663.74	1,998.54
	<b>Sub-total current assets</b>	<b>12216.84</b>	<b>12,520.88</b>
	<b>TOTAL ASSETS</b>	<b>21816.46</b>	<b>21,177.49</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	a. Equity share capital	314.08	314.08
	b. Other equity	14454.49	13,700.04
	<b>Sub-total equity</b>	<b>14768.57</b>	<b>14,014.12</b>
<b>2</b>	<b>Non-current liabilities</b>		
	a. Financial liabilities		
	i. Borrowings	88.91	32.57
	ii. Lease liabilities	1237.88	1,567.79
	b. Provisions	57.78	4.90
	<b>Sub-total Non-current liabilities</b>	<b>1384.57</b>	<b>1,605.26</b>
<b>3</b>	<b>Current liabilities</b>		
	a. Financial liabilities		
	i. Borrowings	1303.94	1,394.78
	ii. Lease liabilities	286.70	66.23
	iii. Trade payables		
	Total outstanding dues of micro and small	397.84	218.00
	Total outstanding dues of Creditors other than micro and small enterprise	1130.23	1230.05
	iv. Other financial liabilities	45.80	15.96
	b. Other current liabilities	1790.58	1,479.82
	c. Provisions	152.13	151.02
	d. Current tax liabilities (Net)	556.10	1,002.25
	<b>Sub-total current liabilities</b>	<b>5663.32</b>	<b>5,558.11</b>
	<b>TOTAL LIABILITIES</b>	<b>7047.89</b>	<b>7,163.37</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>21816.46</b>	<b>21,177.49</b>

2. Standalone Cash flow statement for the half-year ended 30th September, 2022

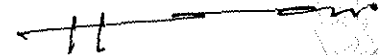
Amount ₹ in Lakhs

Sl.	Particulars	Half-year ended 30-09-2022	Half-year ended 30-09-2021
		Un-audited	Un-audited
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>		
	Net Profit / (Loss) before tax	1655.59	1950.22
	Adjustment for :		
	Depreciation	318.40	249.49
	Finance Cost	61.42	23.80
	Interest on Lease Liabilities	62.78	0
	Interest Income	(44.80)	(61.75)
	Net (gains)/loss on disposal of property, plant and equipment	0.02	11.53
	Re-measurement of defined benefit liabilities	(16.67)	(28.05)
	Net (gains)/loss on fair valuation of derivative contracts	38.24	7.76
	<b>Operating Profit / (Loss) before Working Capital Changes</b>	<b>2074.98</b>	<b>2153.00</b>
	<b>Movement in working capital</b>		
	Adjustments for (increase)/decrease in operating assets:		
	Inventories	(702.22)	(499.62)
	Trade receivables	927.42	(282.59)
	Loans	7.54	(1.36)
	Other current financial assets	92.74	(79.57)
	Other current assets	(718.06)	(42.49)
	Adjustments for increase/(decrease) in operating liabilities:		
	Trade payables	80.03	(96.43)
	Other current financial liabilities	29.83	2.57
	Other current liabilities	402.81	(371.72)
	Provisions	53.99	0.37
	<b>Cash generated from operations (A)</b>	<b>2249.06</b>	<b>782.16</b>
	Direct Tax Paid (Net)	(263.13)	(504.93)
	<b>Net cash generated from operating activities</b>	<b>1985.93</b>	<b>277.23</b>
<b>B</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
	Payment of Property , Plant and Equipment	(1089.29)	(631.81)
	Proceeds from disposal of Property , Plant and Equipment	0.07	9.73
	Payment of Capital Work In Progress	(541.31)	(68.41)
	Investment in Subsidiary	(290.00)	(55.00)
	Interest Received	44.80	61.75
	Net (Gain)/Loss on fair valuation of derivative contract	(38.25)	(7.76)
	<b>Net Cash used in Investing Activities (B)</b>	<b>(1913.98)</b>	<b>(691.50)</b>
<b>C</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
	Proceeds from Non-Current borrowings	84.23	(21.56)
	Proceeds from Current borrowings	(118.73)	59.64
	Payment of lease liabilities	(172.22)	(14.57)
	Interest Paid	(61.42)	(23.80)
	Dividend Paid	(447.57)	0
	<b>Net Cash used in Financing Activities</b>	<b>(715.71)</b>	<b>(0.29)</b>
	<b>Net increase in Cash and Cash Equivalents (A+B+C)</b>	<b>(643.76)</b>	<b>(414.56)</b>
	Cash and Cash Equivalents as at the beginning of the year	2464.30	3262.61
	<b>Cash and Cash Equivalents as at the end of the year</b>	<b>1820.54</b>	<b>2848.05</b>



- 3 The above IndAS compliant Standalone un-audited financial results for the second quarter and the half-year period ended 30th September, 2022 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, 2022.
- 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, 2022.
- 6 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 : Noida**  
**Dated : 14-11-2022**



**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 2022.

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. 2952.37 lakhs for the half year ended on 30<sup>th</sup> September, 2022, total net profit after tax Rs. 224.76 lakhs and total assets Rs. 2750.40 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

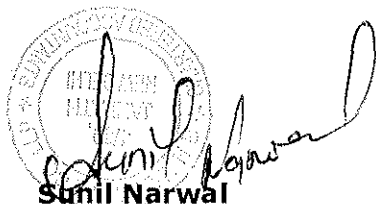
Branch Office :

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: 22511190 BDBWE@1331  
Place: New Delhi  
Date: 14th November 2022

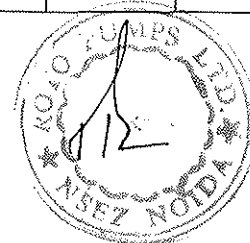
# ROTO PUMPS LTD.

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 Consolidated un-audited financial results for the second quarter and the half-year ended 30th September, 2022

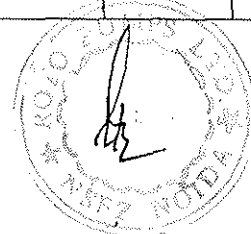
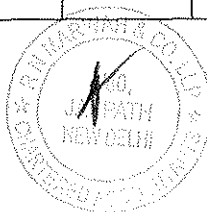
Amount ₹ in Lakhs

Sl.	Particulars	Quarter ended			Half-year ended		Year ended
		30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021	31-03-2022
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1	a. Revenue from Operation	5614.59	4046.15	4320.78	9660.74	7930.15	17,558.76
	b. Other income	118.95	11.30	41.75	130.25	153.93	433.38
	<b>Total income from operations</b>	<b>5733.54</b>	<b>4057.45</b>	<b>4362.53</b>	<b>9790.99</b>	<b>8084.08</b>	<b>17,992.14</b>
2	Expenditure						
	a. Cost of materials consumed	1652.90	1,532.37	1557.61	3185.27	2664.83	6221.68
	b. Changes in inventories of finished goods and work in progress	178.98	(591.87)	(257.76)	(412.89)	(389.50)	(615.81)
	c. Employee benefits expenses	1406.31	1,228.77	1092.14	2635.08	2101.89	4,369.02
	d. Finance costs	85.09	48.46	14.60	133.55	27.62	154.03
	e. Depreciation and amortization expense	207.75	181.37	131.22	389.12	287.98	639.68
	f. Other expenses	1225.17	874.11	773.15	2099.28	1367.34	3,112.42
	<b>Total Expenses</b>	<b>4756.20</b>	<b>3,273.21</b>	<b>3310.96</b>	<b>8029.41</b>	<b>6060.16</b>	<b>13,881.02</b>
3	<b>Profit / (Loss) before tax</b>	<b>977.34</b>	<b>784.24</b>	<b>1051.57</b>	<b>1761.58</b>	<b>2023.92</b>	<b>4,111.12</b>
4	Tax expenses						
	a. Current tax	268.72	242.73	259.78	511.45	531.48	1054.87
	b. Deferred tax	(10.25)	(24.11)	(14.55)	(34.36)	(12.34)	15.81
	c. Short / (Excess) provisions for previous years		-	-	-		16.33
5	<b>Net Profit / (Loss) after tax</b>	<b>718.87</b>	<b>565.62</b>	<b>806.34</b>	<b>1284.49</b>	<b>1504.78</b>	<b>3,024.11</b>





6	Share of Profit/Loss transferred to non-controlling interest	-	-	-	-	-	-
7	<b>Profit for the period</b>	<b>718.87</b>	<b>565.62</b>	<b>806.34</b>	<b>1284.49</b>	<b>1504.78</b>	<b>3,024.11</b>
8	<b>Other Comprehensive Income</b>						
	a. Items that will not be reclassified to profit or loss						
	i. Re-measurement of defined benefit plans	<b>(20.99)</b>	4.32	(31.53)	<b>(16.67)</b>	(28.05)	(48.38)
	ii. Change in Foreign Currency monetary item translation difference account (FCMITDA)	<b>3.25</b>	(3.02)	11.03	<b>0.23</b>	(18.45)	(13.66)
	b. Income tax relating to items that will not be reclassified to profit or loss						
	Re-measurement of defined benefit plans	<b>(5.29)</b>	1.09	(7.94)	<b>(4.20)</b>	(7.06)	(12.18)
9	<b>Total Other Comprehensive Income</b>	<b>(23.03)</b>	<b>2.39</b>	<b>(28.44)</b>	<b>(20.64)</b>	<b>(53.56)</b>	<b>(74.22)</b>
10	<b>Total Comprehensive Income for the period</b>	<b>695.84</b>	<b>568.01</b>	<b>777.90</b>	<b>1263.85</b>	<b>1451.22</b>	<b>2,949.89</b>
	<b>Profit/Loss for the year attributable to</b>						
	Owners of the Parent	<b>714.82</b>	566.48	806.34	<b>1281.30</b>	1504.78	3015.52
	Non-Controlling Interest	<b>4.05</b>	(0.86)	-	<b>3.19</b>	-	8.60
	<b>Other Comprehensive Income attributable to</b>						
	Owners of the Parent	<b>(26.89)</b>	2.53	(28.44)	<b>(24.36)</b>	(53.56)	(74.22)
	Non-Controlling Interest	<b>3.86</b>	(0.14)	-	<b>3.72</b>	-	-
	<b>Total Comprehensive Income attributable to</b>						
	Owners of the Parent	<b>687.93</b>	569.01	777.90	<b>1256.94</b>	1451.22	2941.28
	Non-Controlling Interest	<b>7.91</b>	(1.00)	-	<b>6.91</b>	-	8.60
11	Paid-up Equity Share Capital (Face value ₹ 2/- per Share)	<b>314.08</b>	314.08	309.08	<b>314.08</b>	309.08	314.08
12	<b>Earning per Share - basic and diluted (in ₹)</b>	<b>4.58</b>	3.60	5.22	<b>8.18</b>	9.74	19.57



Notes:

1. Consolidated Statement of Assets and Liabilities as on 30th September, 2022

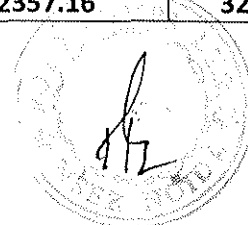
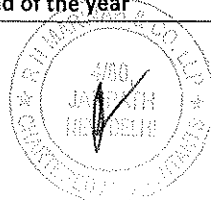
Amount ₹ in Lakhs

Sl.	Particulars	As at 30-09-2022	As at 31-03-2022
		Un-audited	Audited
<b>A</b>	<b>Assets</b>		
<b>1</b>	<b>Non-current assets</b>		
	a. Property, plant and equipment	3334.70	3,347.95
	b. Capital work-in-progress	1548.64	832.58
	c. Right to Use Assets	3162.02	3,232.99
	d. Other intangible assets	179.83	35.82
	e. Goodwill	78.50	78.50
	f. Other Financial Assets	50.0	50.00
	g. Deferred tax assets (net)	192.64	165.84
	<b>Sub-total non-current assets</b>	<b>8546.33</b>	<b>7,743.68</b>
<b>2</b>	<b>Current assets</b>		
	a. Inventories	4856.54	3,868.62
	b. Financial Assets		
	i. Trade receivables	3489.43	4,321.14
	ii. Cash and cash equivalents	1632.76	1,940.36
	iii. Bank balance other than (ii) above	724.39	939.05
	iv. Loans and advances	10.74	17.97
	v. Other financial assets	301.26	409.40
	c. Other current assets	2626.97	2,120.73
	<b>Sub-total current assets</b>	<b>13642.09</b>	<b>13,617.27</b>
	<b>TOTAL ASSETS</b>	<b>22188.42</b>	<b>21,360.95</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	a. Equity share capital	314.08	314.08
	b. Other equity	13922.82	13,113.46
	c. Non-controlling interest	76.61	69.70
	<b>Sub-total equity</b>	<b>14313.51</b>	<b>13,497.24</b>
<b>2</b>	<b>Non-current liabilities</b>		
	a. Financial liabilities		
	Borrowings	95.01	44.83
	Lease Liabilities	1419.75	1,849.31
	b. Provisions	57.78	4.90
	<b>Sub-total Non-current liabilities</b>	<b>1572.54</b>	<b>1,899.04</b>
<b>3</b>	<b>Current liabilities</b>		
	a. Financial liabilities		
	i. Borrowings	1312.63	1,403.95
	ii. Lease Liabilities	386.76	96.15
	iii. Trade payables		
	Total outstanding dues of micro and small enterprises	397.84	218.00
	Total outstanding dues of Creditors other than micro and small enterprise	1282.22	1,366.95
	iv. Other financial liabilities	45.80	15.96
	b. Other current liabilities	2151.03	1,625.12
	c. Provisions	161.90	159.75
	d. Current tax liabilities (Net)	564.19	1078.79
	<b>Sub-total Current liabilities</b>	<b>6302.37</b>	<b>5,964.67</b>
	<b>TOTAL LIABILITIES</b>	<b>7874.91</b>	<b>7,863.71</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>22188.42</b>	<b>21,360.95</b>

2. Consolidated Cash flow statement for the half-year ended 30th September, 2022

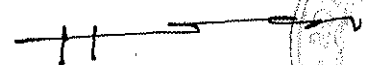
Amount ₹ in Lakhs

Sl.	Particulars	Half-year ended 30-09-2022	Half-year ended 30-09-2021
		Un-audited	Un-audited
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>		
	Net Profit / (Loss) before tax	1761.58	2023.92
	Adjustment for :		
	Depreciation	389.12	287.98
	Finance Cost	62.35	27.62
	Interest on Lease Liabilities	71.20	
	Interest Income	(29.95)	(61.80)
	Net (gains)/loss on disposal of property, plant and equipment	0.02	11.53
	Re-measurement of defined benefit liabilities	(16.67)	(28.05)
	Net (gains)/loss on fair valuation of derivative contracts	38.25	7.76
	Net gains/(loss) on foreign currency translation	3.60	(18.46)
	<b>Operating Profit / (Loss) before Working Capital Changes</b>	<b>2279.50</b>	<b>2250.50</b>
	<b>Movement in working capital</b>		
	Adjustments for (increase)/decrease in operating assets:		
	Inventories	(987.92)	(568.02)
	Trade receivables	831.71	(182.61)
	Loans	7.23	(1.36)
	Other current financial assets	108.14	(79.71)
	Other current assets	(523.31)	(196.52)
	Adjustments for increase/(decrease) in operating liabilities:		
	Trade payables	95.11	(11.60)
	Other current financial liabilities	29.84	2.57
	Other current liabilities	617.96	(307.90)
	Provisions	55.03	0.58
	<b>Cash generated from operations (A)</b>	<b>2513.29</b>	<b>905.93</b>
	Direct Tax Paid (Net)	(398.29)	(548.28)
	<b>Net cash generated from operating activities</b>	<b>2115.00</b>	<b>357.65</b>
<b>B</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
	Payment of Property , Plant and Equipment	(1132.46)	(647.81)
	Payment of Capital Work In Progress	(716.05)	(70.16)
	Proceeds from disposal of Property , Plant and Equipment	0.07	9.73
	Interest Received	29.95	61.80
	Net (Gain)/Loss on fair valuation of derivative contract	(38.25)	(7.76)
	<b>Net Cash used in Investing Activities (B)</b>	<b>(1856.74)</b>	<b>(654.20)</b>
<b>C</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
	Proceeds from Non-Current borrowings	77.60	(25.49)
	Proceeds from Current borrowings	(118.73)	59.64
	Payment of lease liabilities	(229.46)	(34.50)
	Interest Paid	(62.35)	(27.62)
	Dividend Paid	(447.57)	
	<b>Net Cash used in Financing Activities</b>	<b>(780.51)</b>	<b>(27.97)</b>
	<b>Net increase in Cash and Cash Equivalents (A+B+C)</b>	<b>(522.25)</b>	<b>(324.52)</b>
	Cash and Cash Equivalents as at the beginning of the year	2879.41	3358.96
	<b>Cash and Cash Equivalents as at the end of the year</b>	<b>2357.16</b>	<b>3214.44</b>



- 3 The above IndAS compliant Consolidated un-audited financial results for the second quarter and the half-year ended 30th September, 2022 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, 2022.
- 4 The Statutory Auditors have carried out a limited review of the financial results for the second quarter and the half-year ended 30th September, 2022.
- 5 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, 2022 with the un-audited financial results Roto Pumps Americas, Inc., USA, Roto Pumpen GmbH, Germany, Roto Overseas Pte Ltd, Singapore and Roto Energy Systems Ltd, Indian wholly owned subsidiary companies for the second quarter and the half-year ended 30th September, 2022.
- 6 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 : Noida  
Dated : 14-11-2022



**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, 2022 ("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).

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

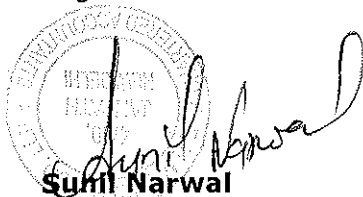
We did not review the interim financial results and other financial information in respect of 6 foreign subsidiaries, whose interim financial results/information reflects total revenue of Rs. 3485.69 lakhs, total net profit after tax of Rs. 61.60 lakhs and total assets of Rs. 4246.61 lakhs for the quarter and half yearly ended 30<sup>th</sup> September 2022. Out of the 6 foreign subsidiaries, interim financial results and other financial information of 2 foreign subsidiaries have been reviewed by the other auditor and 1 foreign subsidiary is non-operative and in respect of 3 foreign subsidiaries, report has been furnished to us by the management. Indian subsidiary interim financials 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



**Sumit Narwal**

(Partner)

Membership No. 511190

UDIN: 22511190 BDB W UL 4392

Place: New Delhi

Date: 14<sup>th</sup> November 2022