



RTSPCL/BSE/23-24

13th February, 2024

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

Dear Sir,

Sub: Outcome of the Board Meeting held on 13th February, 2024

**Statement of Unaudited Standalone and Consolidated Results
for the Quarter and Nine months ended on December 31, 2023
and Limited Review Report for the said period**

Further to our letter dated February 06, 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 Nine months ended on December 31, 2023 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 February 13, 2024 and subsequently taken on record by the Board of Directors of the Company in its Meeting held on the same day i.e. February 13, 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 and BSE Website 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 1.00 P.M. and concluded at 2.45 P.M.

Thanking you,
Yours faithfully

For **RTS POWER CORPORATION LTD.**


(Sandip Gupta)
Company Secretary &
Compliance officer



Enclosure: As said above



RTS POWER CORPORATION LTD.

Corporate Office : C-174, Road No. 9 (J), V.K.I. Area, Jaipur-302 013 (Raj.)
E-mail : jaipurrts@rtspower.com, jaipurrts@gmail.com, **website :** www.rtspower.com
CIN : L17232WB1947PLC016105, **Phone :** 9549535121

Managing Director's and Chief Financial Officer's Certificate on Corporate Governance

To
The Board of Directors
RTS Power Corporation Limited
56, Netaji Subhas Road
2nd Floor
Kolkata-700001

COMPLIANCE CERTIFICATE

We hereby certify that –

- a) We have reviewed the Unaudited Standalone and Consolidated Financial Results of RTS Power Corporation Limited for **the quarter and nine months ended on 31st December, 2023** and these Statements together to the best of our knowledge and belief:
 - I) do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
 - II) present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.
- b) There is, to the best of our knowledge and belief, no transaction entered into by the Company during the year, which are fraudulent, illegal or violative of the Company's Code of Conduct.
- c) We accept responsibility for establishing and maintaining internal controls for financial reporting and have evaluated the effectiveness of the internal control systems of the Company pertaining to financial reporting and we have disclosed to the Auditors and the Audit Committee, deficiencies, in the design or operation of such internal controls, if any of which we are aware, and the steps we have taken or propose to take to rectify these deficiencies.

Regd. Office:

56, Netaji Subash Road, 2nd Floor
Bhutoria House, **Kolkata** -700001

Works:

- E-346, Road No. 16, V.K.I. Area, Jaipur-302 013 (Raj.)
- C-174, Road No. 9 (J), V.K.I. Area, Jaipur-302 013 (Raj.)
- Dhulagori, sankrail, Howrah(W.B.) Pin-711302

- 14KM , Mile Stone, Artani, Agra-282007
- Wind Mills, Dhule (Maharashtra),
Barmer (Rajasthan)



RTS POWER CORPORATION LTD.

Corporate Office : C-174, Road No. 9 (J), V.K.I. Area, Jaipur-302 013 (Raj.)
E-mail : jaipurrts@rtspower.com, jaipurrts@gmail.com, **website :** www.rtspower.com
CIN : L17232WB1947PLC016105, **Phone :** 9549535121

- d) We have indicated to the Auditors and the Audit Committee:
- I) that there is no significant change in the internal controls over financial reporting during the year covered by this report;
 - II) that there is no significant change in the accounting policies during the year,
- e) To the best of our knowledge and belief, there are no instances of significant fraud involving either the Management or employees having a significant role in the Company's internal control systems over financial reporting.

(ABHAY BHUTORIA)
Managing Director
DIN 00013712
D 253/1 Devi Marg
Bani Park
Jaipur
Rajasthan-302016

Place: Jaipur
Date: 13/02/2024

(MUKESH JAIN)
Chief Financial Officer
G 66 Harsh Path
Shyam Nagar
Jaipur
Rajasthan-302019

Regd. Office:
56, Netaji Subash Road, 2nd Floor
Bhutoria House, **Kolkata** -700001

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- Wind Mills, Dhule (Maharashtra),
Barmer (Rajasthan)



Jain Shrimal & Co.

Chartered Accountants

62, Gangwal Park, M. D. Road, Jaipur-302004

T-0141-2613966, E- legal@jainshrimal.com, W-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 nine month ended December 31, 2023 ("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 initialled 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

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(Anshul Chittora)

Partner

(M.No. 414627)

Place: Jaipur

Dated: 13.02.2024

UDIN: 24414627BKEEDL8968

Statement of Standalone Unaudited Financial Results for the Quarter and Nine Months ended 31st December, 2023

Sr. No.	PARTICULARS	Rupees in Lakhs					
		Quarter Ended			Nine Month Ended		Year Ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
I	Revenue from Operations	1509.35	741.33	1925.85	3004.27	4246.11	6862.19
II	Other Income	158.15	179.26	153.82	546.83	401.14	487.78
III	Total Income (I+II)	1667.50	920.59	2079.67	3551.10	4647.25	7349.97
IV	Expenses						
	Cost of Materials Consumed	1068.59	818.77	900.76	2763.32	2528.51	4123.90
	Purchase of Stock in Trade	5.12	0.75	0.00	27.83	26.75	70.84
	Changes in Inventories of Finished Goods, Stock -in- Trade and Work-in-Progress	(97.77)	(462.90)	131.35	(1124.39)	(413.76)	(227.10)
	Employee Benefits Expense	102.97	98.01	90.70	290.96	283.55	343.49
	Finance Costs	71.19	40.07	51.05	152.97	117.23	183.01
	Depreciation and Amortization Expense	49.62	50.03	50.91	149.75	162.93	203.03
	Other Expenses	291.79	239.48	246.23	794.55	709.14	1236.45
	Total Expenses (IV)	1491.53	784.20	1471.00	3054.98	3414.35	5933.63
V	Profit/ (Loss) before tax (III-IV)	175.97	136.39	608.67	496.12	1232.90	1416.34
VI	Tax Expense:						
	(1) Current Tax	11.30	(2.10)	106.00	12.60	266.00	370.00
	(2) Deferred Tax charge/(Credit)	14.40	18.69	55.63	60.75	13.05	62.90
VII	Profit/(Loss) for the period(V-VI)	150.27	119.80	447.04	422.77	953.85	983.45
VIII	Other Comprehensive Income						
	(i) Fair valuation of Investment	-	0.00	(1.65)	0.00	(4.94)	(18.57)
	(ii) Employee benefit (Defined benefit obligation)	-	-	-	-	-	1.23
	(iii) Income tax relating to items that will not be reclassified to Profit or loss	-	0.00	(0.43)	-	(1.26)	4.67
	Other Comprehensive Income For the Period, net of tax	0.00	0.00	(1.22)	0.00	(3.68)	(12.67)
IX	Total Comprehensive Income for the Period comprising profit/(Loss) and other comprehensive income for the period (VII+VIII)	150.27	119.80	445.82	422.77	950.17	970.78
X	Paid -up equity share capital (Face Value of Rs. 10 per share)	916.85	916.85	916.85	916.85	916.85	916.85
XI	Other Equity						13480.82
XII	Earnings Per share (EPS) of Rs 10 each (not annualised)						
	(1) Basic & Diluted (Rs.)	1.64	1.31	4.88	4.61	10.40	10.73

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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

Notes:

- The above unaudited standalone financial results for the quarter ended December 31, 2023 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 February 13, 2024.
The Statutory auditors have carried out a limited review on the above financial results for the quarter ended December 31, 2023.
- Unaudited Standalone Segment wise Revenue, Results , Assets and Liabilities are as follows:

Sr. No.	PARTICULARS	Quarter Ended			Nine Month Ended		Rupees in Lakhs
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
A.	Segment Revenue						
	(A) Electrical Goods	1492.45	713.65	1913.90	2925.71	4179.02	6780.11
	(B) Wind Energy	16.90	27.68	11.95	78.56	67.09	82.09
	Revenue from operations and Interdivisional Transfer	1509.35	741.33	1925.85	3004.27	4246.11	6862.19
B.	Segments Results						
	(A) Electrical Goods	344.27	304.90	741.50	964.72	1731.14	2205.65
	(B) Wind Energy	4.11	15.13	(0.60)	40.92	28.92	34.60
	Sub Total	348.38	320.03	740.90	1005.64	1760.06	2240.25
	Less:						
	Finance Cost	71.19	40.07	51.04	152.97	117.23	183.01
	Other Unallocable Expenditure, net of unallocable Income	101.22	143.57	81.19	356.56	409.94	640.90
	Total Profit/(Loss) Before Tax	175.97	136.39	608.67	496.12	1232.90	1416.34
C.	Segment Assets						
	(A) Electrical Goods	12052.60	11405.73	13197.47	12052.60	13197.47	14609.58
	(B) Wind Energy	153.24	160.30	147.46	153.24	147.46	140.03
	(C) Unallocated	7921.67	7747.27	5094.11	7921.67	5094.11	4275.18
	Total Segment Assets	20127.51	19313.30	18439.04	20127.51	18439.04	19024.78
D.	Segment Liabilities						
	(A) Electrical Goods	2986.81	2390.75	1984.76	2986.81	1984.76	2303.31
	(B) Wind Energy	4.89	8.37	4.73	4.89	4.73	0.04
	(C) Unallocated	2315.37	2244.02	2329.50	2315.37	2329.50	2323.76
	Total Segment Liabilities	5307.07	4643.13	4318.99	5307.07	4318.99	4627.11

Notes:

- Previous period's figures have been regrouped by the company, wherever necessary.

For RTS Power Corporation Limited

Place: Kolkata
Date : 13th February 2024

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Siddharth Bhutoria
Director
DIN: 00609233

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Jain Shrimal & Co.

Chartered Accountants

62, Gangwal Park, M. D. Road, Jaipur-302004
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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 nine month ended December 31, 2023 ("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 initialled 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)

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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.

Place: Jaipur
Dated: 13.02.2024
UDIN: 24414627BKEEDM1947

For Jain Shrimal & Co.
Chartered Accountants

FRN: 001704C

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(Anshul Chittora)

Partner

(M.No. 414627)

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 Nine Months ended 31st December, 2023

Rupees in Lakhs

Sr. No.	PARTICULARS	Quarter Ended			Nine Month Ended		Year Ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	3589.21	2965.63	3913.28	9230.95	9792.75	14332.64
II	Other Income	117.75	147.89	124.39	457.05	305.70	354.09
III	Total Income (I+II)	3706.97	3113.52	4037.67	9687.99	10098.45	14686.73
IV	Expenses						
	Cost of Materials Consumed	2700.74	2668.19	2517.42	7892.68	7271.65	10427.56
	Purchase of Stock in Trade	5.12	0.75	0.00	27.83	26.75	107.25
	Changes in Inventories of Finished Goods, Stock -in- Trade and Work-in-Progress	(86.02)	(474.06)	227.82	(1099.58)	(427.59)	(313.24)
	Employee Benefits Expense	120.68	116.26	101.05	344.77	315.69	392.00
	Finance Costs	127.29	65.37	76.17	269.12	173.69	267.04
	Depreciation and Amortization Expense	87.75	86.10	93.22	259.18	289.85	348.99
	Other Expenses	561.93	482.45	438.97	1516.26	1341.56	2127.80
	Total Expenses (IV)	3517.48	2945.05	3454.65	9210.26	8991.60	13357.40
V	Profit/ (Loss) before tax (III-IV)	189.48	168.47	583.02	477.73	1106.85	1329.33
VI	Tax Expense:						
	(1) Current Tax	11.30	(2.10)	104.00	12.60	264.00	370.00
	(2) Deferred Tax charge/(Credit)	14.40	18.69	55.63	60.75	13.05	62.90
VII	Profit/(Loss) for the period(V-VI)	163.78	151.88	423.39	404.38	829.80	896.44
VIII	Other Comprehensive Income						
	(i) Items that will not be reclassified to Profit or loss	-	-	(1.65)	-	(4.94)	(18.57)
	(ii) Employee benefit (Defined benefit obligation)	-	-	-	-	-	1.23
	(ii) Income tax relating to items that will not be reclassified to Profit or loss	-	-	0.43	-	1.26	4.67
	Other Comprehensive Income For the Period, net of tax	0.00	0.00	(1.22)	0.00	(3.68)	(12.67)
	Total Comprehensive Income for the Period comprising profit/(loss) and other						
IX	comprehensive income for the period (VII+VIII)	163.78	151.88	422.17	404.38	826.12	883.77
X	Paid -up equity share capital (Face Value of Rs. 10 per share)	916.85	916.85	916.85	916.85	916.85	916.85
XI	Other Equity						12849.03
XII	Earnings Per share (EPS) of Rs. 10 each (not annualised)						
	Basic & Diluted (Rs.)	1.79	1.66	4.62	4.41	9.05	9.78

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Date: 2024.02.13
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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

Notes:

1 The above unaudited consolidated financial results for the quarter ended December 31, 2023 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 February 13, 2024.

The Statutory auditors have carried out a limited review on the above financial results for the quarter ended December 31, 2023.

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

Sr. No.	PARTICULARS	Quarter Ended			Nine Month Ended		Year Ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
A.	Segment Revenue						
	(A) Electrical Goods	1492.45	713.65	1913.91	2925.71	4179.03	6780.11
	(B) Galvanised Iron Wire and Strips	2079.87	2224.30	1987.43	6226.68	5546.63	7470.45
	(C) Wind Energy	16.90	27.68	11.94	78.56	67.09	82.09
	Revenue from operations and Interdivisional Transfer	3589.21	2965.63	3913.28	9230.95	9792.75	14332.64
B.	Segments Results						
	(A) Electrical Goods	344.27	304.90	741.51	964.72	1731.14	2205.65
	(B) Galvanised Iron Wire and Strips	103.24	103.73	47.84	212.70	(51.26)	181.72
	(C) Wind Energy	4.11	15.13	(0.60)	40.92	28.92	34.60
	Sub Total	451.63	423.76	788.76	1218.34	1708.80	2421.98
	Less:						
	Finance Cost	127.29	65.37	76.16	269.12	173.69	267.04
	Other Unallocable Expenditure, net of unallocable Income	134.85	189.93	129.58	471.49	428.26	825.60
	Total Profit/(Loss) Before Tax	189.48	168.47	583.02	477.73	1106.85	1329.33
C.	Segment Assets						
	(A) Electrical Goods	12052.60	11405.73	13197.47	12052.60	13197.47	14609.58
	(B) Galvanised Iron Wire and Strips	845.88	966.93	613.74	845.88	613.74	790.03
	(B) Wind Energy	153.24	160.30	147.46	153.24	147.46	140.03
	(C) Unallocated	7921.67	7747.27	5094.11	7921.67	5094.11	4275.18
	Total Segment Assets	20973.39	20280.23	19052.78	20973.39	19052.78	19814.81
D.	Segment Liabilities						
	(A) Electrical Goods	2986.81	2390.75	1984.76	2986.81	1984.76	2303.31
	(B) Galvanised Iron Wire and Strips	1496.06	1630.63	1171.46	1496.06	1171.46	1421.81
	(B) Wind Energy	4.89	8.37	4.73	4.89	4.73	0.04
	(C) Unallocated	2315.37	2244.02	2329.50	2315.37	2329.50	2323.76
	Total Segment Liabilities	6803.13	6273.76	5490.45	6803.13	5490.45	6048.92

Notes:

1 Previous period's figures have been regrouped by the company, wherever necessary.

For RTS Power Corporation Limited

Place: Kolkata
Date : 13th February 2024

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Siddharth Bhutoria
Director
DIN: 00609233

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