



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. : +91-2676 247185 / 247035 / 247094 / 247362 • E-mail : rirbsk@ruttonsha.com



An ISO 9001:2015 Company

Ref. RIR/SEC/13453/2022

7th November, 2022

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, 2022

Respected Sir/Madam,

Please find enclosed herewith Standalone and Consolidated Un-Audited financial results for the second quarter and half year ended 30th September, 2022 considered and duly taken on record by the Board of Directors of the Company at their meeting held on Monday 7th November, 2022.

Also please find enclosed herewith the Limited Review Report for the second quarter ended 30th September, 2022 duly signed by our Statutory Auditors M/s. Kirtane & Pandit LLP, Chartered Accountants.

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

Thanking you.

Yours faithfully,
For **Ruttonsha International Rectifier Ltd.**

P. K. Shah

Piyush K. Shah
Director
Din No. 09032257



Encl. - 2 (Two)

KIRTANE & PANDIT LLP

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

**Review Report to,
The Board of Directors of
Ruttonsha International Rectifier Limited**

We have reviewed the accompanying statement of unaudited standalone financial results of **Ruttonsha International Rectifier Limited** ("the Company") for the quarter ended September 30, 2022 and year to date from April 01, 2022 to September 30, 2022 (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 preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue report 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. 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.

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/W10057



Aditya A. Kanetkar
Partner
M No: 149037



UDIN: 22149037BCIJEL5793

Place: Mumbai.

Date: November 07, 2022

Kirtane & Pandit LLP - Chartered Accountants
Bengaluru | Hyderabad | Mumbai | Nashik | Pune

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RUTTONSHA INTERNATIONAL RECTIFIER LTD.

RUTTONSHA

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 UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2022


PART I		(₹ in Lakhs)					
Sr. No.	Particulars	STANDALONE					
		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 Operations	1,490.66	1211.08	1,057.01	2,701.74	1,922.49	4,232.88
	b. Other Income	53.73	47.92	34.41	101.65	74.20	163.02
	Total Income (a + b)	1,544.40	1,259.00	1,091.42	2,803.40	1,996.69	4,395.90
2	Expenses						
	a. Cost of Materials Consumed	682.01	604.39	678.67	1,286.40	1,230.88	2,662.02
	b. Purchases of stock in trade	286.99	127.78	60.27	414.77	87.89	258.18
	c. Changes in Inventories of Finished goods & Work-in-progress	(0.71)	59.20	(34.58)	58.49	(49.69)	(91.60)
	d. Employee Benefits expenses	147.84	133.78	96.09	281.62	210.58	507.55
	e. Finance Costs	22.47	17.22	15.94	39.69	34.05	63.53
	f. Depreciation and amortisation expenses	29.79	29.60	26.48	59.39	52.82	106.93
	g. Other expenses	123.01	122.34	93.69	245.35	182.91	410.20
	Total Expenses	1,291.38	1,094.31	936.57	2,385.69	1,749.45	3,916.81
3	Profit before Extraordinary Item & Tax (1 - 2)	253.01	164.69	154.85	417.70	247.24	479.09
4	Extraordinary Item	-	-	109.38	-	109.38	109.38
5	Profit Before Tax (3 - 4)	253.01	164.69	45.47	417.70	137.86	369.72
6	Tax Expense						
	a) Current Tax	74.80	60.00	39.00	134.80	67.00	140.00
	b) Deferred Tax	(3.25)	(11.46)	(56.86)	(14.71)	(58.11)	(54.45)
	c) Prior Period Tax Expenses	-	-	-	-	-	2.66
7	Profit for the period/ year (5 - 6)	181.46	116.15	63.33	297.61	128.97	281.51
8	Other comprehensive income (Net)	1.77	(24.18)	(15.92)	(22.41)	(14.18)	(20.27)
9	Total comprehensive income for the period/ year (7 + 8)	183.24	91.97	47.41	275.21	114.79	261.23
10	Paid-up Equity Share Capital (Face Value of ₹ 10/- each)	693.91	692.72	688.27	693.91	688.27	690.26
11	Other Equity	-	-	-	-	-	1,923.30
12	Earnings per Equity share						
	(a) Basic and Diluted (in ₹) (before Extraordinary Item)	2.65	1.70	2.14	4.34	1.90	5.77
	(b) Basic and Diluted (in ₹) (after Extraordinary Item)	2.65	1.70	0.94	4.34	1.90	4.15

FOR RUTTONSHA INTERNATIONAL RECTIFIER LTD

P. K. Moh

DIRECTOR



 RUTTONSHA INTERNATIONAL RECTIFIER LTD.		
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UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES (₹ in Lakhs)		
PARTICULARS	STANDALONE	
	30-09-2022	31-03-2022
	(Un-Audited)	(Audited)
I. ASSETS		
1. NON-CURRENT ASSETS		
(a) Property, Plant and Equipment	709.62	747.06
(b) Intangible Assets	-	-
(c) Capital Work-in-progress	0.10	0.10
(d) Right of Use Assets	25.81	29.50
(e) Financial Assets		
(i) Investment	210.38	210.38
(ii) Other Financial Assets	28.21	40.35
Total - NON-CURRENT ASSETS	974.12	1,027.38
2. CURRENT ASSETS		
(a) Inventories	1,620.24	1,627.59
(b) Financial Assets		
(i) Trade receivables	1,415.39	1,043.84
(ii) Cash and Cash equivalents	11.30	0.32
(iii) Bank balance other than above	75.80	76.39
(iv) Loans	414.85	167.85
(c) Current Tax Assets (Net)	-	10.66
(d) Other Current Assets	242.48	221.46
Total - CURRENT ASSETS	3,780.07	3,148.10
TOTAL - ASSETS	4,754.19	4,175.49
II. EQUITY AND LIABILITIES		
1. EQUITY		
(a) Equity Share Capital	693.91	690.26
(b) Other Equity	2,395.00	1,923.30
Total - EQUITY	3,088.91	2,613.56
2. LIABILITIES		
i) NON - CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Lease Liabilities	24.77	22.59
(iii) Other financial liabilities	13.25	13.25
(iv) Provisions	20.75	10.30
Deferred Tax Liabilities (Net)	69.39	81.08
Total - NON - CURRENT LIABILITIES	128.15	127.22
ii) CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	822.29	657.32
(ii) Lease Liabilities	1.13	6.50
(iii) Trade payables	539.29	612.95
(iv) Other Financial liabilities	80.24	100.72
(b) Other Current Liabilities	46.36	38.93
(c) Short Term Provisions	27.77	18.30
(d) Current Tax liabilities (net)	20.06	-
Total - CURRENT LIABILITIES	1,537.13	1,434.71
TOTAL - EQUITY AND LIABILITIES	4,754.19	4,175.49

NOTES:

- The above un-audited financial results for the quarter ended 30th September, 2022 which have been subjected to 'Limited Review' by the Statutory Auditors have been reviewed by the audit committee and taken on record by the Board of Directors at their respective meetings held on 7th November, 2022
- 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 RUTTONSHA INTERNATIONAL RECTIFIER LTD.

sd/-

PIYUSH K. SHAH

DIRECTOR

FOR RUTTONSHA INTERNATIONAL RECTIFIER LTD

P. K. Shah

DIRECTOR

Place: Mumbai
Date: 07th November, 2022



**RUTTONSHA INTERNATIONAL RECTIFIER LTD.****STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30th September, 2022****STANDALONE (₹ in Lakhs)**

Particulars	As at 30th September, 2022	Year ended 31st March, 2022
A. Cash Flow from Operating Activities		
Net Profit Before Tax	417.70	369.72
Adjustments for :		
Interest Expenses	39.69	63.53
Depreciation and Amortisation Expense	55.70	106.93
Interest Income	(2.02)	(3.53)
	93.37	166.93
	511.07	536.65
Change in operating Assets and Liabilities		
(Increase)/Decrease in Inventories	7.35	(332.37)
(Increase)/Decrease in Trade Receivables	(371.56)	83.58
(Increase)/Decrease in Other Current Financial Assets	0.58	(12.83)
(Increase)/Decrease in Other Non Current Financial Assets	12.14	19.73
(Increase)/Decrease in Other Current Assets	(268.02)	(219.66)
Increase/(Decrease) in Trade Payables	(73.66)	77.31
Increase/(Decrease) in Other Current Financial Liabilities	(25.85)	31.06
Increase/(Decrease) in Other Non Current Financial Liabilities	2.18	22.59
Increase/(Decrease) in Other Current Liabilities	7.43	20.22
Increase/(Decrease) in Short Term Provisions	0.52	(31.06)
	(708.87)	(341.44)
Cash (used in) / generated from Operating Activities	(197.80)	195.20
Taxes Paid (Net)	(104.09)	(40.33)
Net Cash (used in) / generated from Operating Activities	(301.88)	154.87
B. Cash Flow from Investing Activities		
Expenditure on Property, Plant & Equipments (net)	(14.58)	(218.96)
Investment in Equity Shares	-	(210.38)
Gain on Fair Valuation of Deposits	0.17	0.35
Interest Income	1.85	3.18
	(12.56)	(425.81)
Net Cash generated from / (used in) Investing Activities		
C. Cash Flow from Financing Activities		
Sale of treasury shares	200.14	-
Increase in Long Term Borrowing	-	(283.73)
Disbursement/(Repayment) of Short Term Borrowings	164.97	612.38
Unwinding Discounts on 2% Redeemable Optionally Convertible Cumulative Preference Shares	-	(121.27)
Interest Expenses	(39.69)	63.53
Net Cash used in Financing Activities	325.43	270.91
Net (Decrease) / Increase in Cash and Cash Equivalents	10.98	(0.03)
Cash and Cash Equivalents at the beginning of the period/year	0.32	0.35
Cash and Cash Equivalents at the end of the period/year	11.30	0.32

FOR RUTTONSHA INTERNATIONAL RECTIFIER LTD

P. K. Mohan

DIRECTOR



KIRTANE & PANDIT LLP

Independent Auditor's Review Report on the Quarterly and Year to Date 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
Ruttonsha International Rectifier Limited

We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Ruttonsha International Rectifier Limited** ("the Parent") and its wholly owned subsidiary (the Parent and its subsidiary together referred to as "the Group") for the quarter ended September 30, 2022 and year to date from April 01, 2022 to September 30, 2022 ("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 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. Our responsibility is to express a report 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. 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

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.

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



Aditya A. Kanetkar
Partner
Membership No. 149037




UDIN: 22149037BCIJQW4289

Place: Mumbai
Date: November 07, 2022

Kirtane & Pandit LLP - Chartered Accountants
Bengaluru | Hyderabad | Mumbai | Nashik | Pune

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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2022					
PART I		(₹ in Lakhs)			
Sr. No.	Particulars	CONSOLIDATED			
		QUARTER ENDED		HALF YEAR ENDED	YEAR ENDED
		30-09-2022	30-06-2022	30-09-2022	31-03-2022
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1	a. Revenue from Operations	1,490.66	1211.08	2,701.74	4,232.88
	b. Other Income	37.20	59.03	96.23	163.01
	Total Income (a + b)	1,527.86	1,270.11	2,797.97	4,395.89
2	Expenses				
	a. Cost of Materials Consumed	682.01	604.41	1,286.42	2,662.02
	b. Purchases of stock in trade	286.99	127.78	414.77	258.18
	c. Changes in Inventories of Finished goods & Work-in-progress	(0.71)	59.20	58.49	(91.60)
	d. Employee Benefits expenses	147.84	133.78	281.62	507.55
	e. Finance Costs	22.48	17.22	39.70	63.59
	f. Depreciation and amortisation expenses	29.82	29.63	59.45	106.93
	g. Other expenses	122.53	125.47	248.00	410.54
	Total Expenses	1,290.95	1,097.49	2,388.44	3,917.22
3	Profit before Extraordinary Item & Tax (1 - 2)	236.91	172.62	409.53	478.67
4	Extraordinary Item	-	-	-	109.38
5	Profit Before Tax (3 - 4)	236.91	172.62	409.53	369.30
6	Tax Expense				
	a) Current Tax	74.80	60.00	134.80	140.00
	b) Deferred Tax	(3.25)	(11.46)	(14.71)	(54.45)
	c) Prior Period Tax Expenses	(5.00)	5.00	-	2.66
7	Profit for the period/ year (5 - 6)	170.36	119.08	289.44	281.08
8	Other comprehensive Income				
	i) Items that will not be reclassified to profit and loss	2.37	(21.76)	(19.39)	(31.38)
	ii) Income tax relating to item that will not be reclassified to profit & loss	(0.60)	(2.42)	(3.02)	11.10
	Total other comprehensive income	1.77	(24.18)	(22.41)	(20.27)
9	Total comprehensive income for the period/ year (7 + 8)	172.14	94.90	267.04	260.81
10	Paid-up Equity Share Capital (Face Value of ₹ 10/- each)	693.91	692.72	693.91	690.26
11	Other Equity	-	-	-	1,922.88
12	Earnings per Equity share				
	(a) Basic and Diluted (in ₹) (before Extraordinary Item)	2.49	1.70	4.22	5.76
	(b) Basic and Diluted (in ₹) (after Extraordinary Item)	2.49	1.70	4.22	4.15

FOR RUTTONSHA INTERNATIONAL RECTIFIER LTD

P. K. Shah

DIRECTOR



 RUTTONSHA INTERNATIONAL RECTIFIER LTD.		
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UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES (₹ in Lakhs)		
PARTICULARS	CONSOLIDATED	
	30-09-2022	31-03-2022
	(Unaudited)	(Audited)
I. ASSETS		
1. NON-CURRENT ASSETS		
(a) Property, Plant and Equipment	710.31	747.06
(b) Intangible Assets	74.06	74.06
(c) Capital Work-in-progress	2,314.10	2,037.90
(d) Right of Use Assets	55.69	29.50
(e) Financial Assets		
(i) Investment	-	-
(ii) Other Financial Assets	28.21	40.58
Total - NON-CURRENT ASSETS	3,182.37	2,929.10
2. CURRENT ASSETS		
(a) Inventories	1,620.24	1,627.59
(b) Financial Assets		
(i) Trade receivables	1,415.39	1,043.84
(ii) Cash and Cash equivalents	14.05	0.72
(iii) Bank balance other than above	86.60	87.19
(iv) Loans	-	-
(c) Current Tax Assets (Net)	-	10.66
(d) Other Current Assets	882.92	954.38
Total - CURRENT ASSETS	4,019.21	3,724.37
TOTAL - ASSETS	7,201.57	6,653.47
II. EQUITY AND LIABILITIES		
1. EQUITY		
(a) Equity Share Capital	693.91	690.26
(b) Other Equity	2,386.41	1,922.88
Total - EQUITY	3,080.32	2,613.14
2. LIABILITIES		
i) NON - CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	2,192.64	686.42
(ii) Lease Liabilities	51.38	22.59
(ii) Other financial liabilities	1.25	1.25
(iii) Provisions	20.75	10.30
Deferred Tax Liabilities (Net)	69.39	81.08
Total - NON - CURRENT LIABILITIES	2,335.40	801.63
ii) CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	822.29	2,204.19
(ii) Lease Liabilities	4.40	6.50
(ii) Trade payables	782.80	866.02
(iii) Other Financial liabilities	81.41	104.21
(b) Other Current Liabilities	47.13	39.49
(c) Short Term Provisions	27.77	18.30
(d) Current Tax liabilities (net)	20.06	-
Total - CURRENT LIABILITIES	1,785.85	3,238.70
TOTAL - EQUITY AND LIABILITIES	7,201.57	6,653.47

NOTES:

- The above un-audited financial results for the quarter ended 30th September, 2022 which have been subjected to 'Limited Review' by the Statutory Auditors have been reviewed by the audit committee and taken on record by the Board of Directors at their respective meetings held on 7th November, 2022
- 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 Company has acquired 100% stake in Visicon Power Electronics Private Limited w.e.f. from January 01, 2022. Therefore the Company has prepared Consolidated Financial Results for the quarter and half year ended 30th September, 2022. The previous quarter/year figures are not be comparable, hence not reported.
- The figures for the prior period have been re-grouped/re-arranged wherever necessary, to make them comparable.

FOR RUTTONSHA INTERNATIONAL RECTIFIER LTD

For RUTTONSHA INTERNATIONAL RECTIFIER LTD.

sd/-

Place: Mumbai
Date: 7th November, 2022



Piyush K. Shah
DIRECTOR

PIYUSH K. SHAH
DIRECTOR

**RUTTONSHA INTERNATIONAL RECTIFIER LTD.**

(₹ in Lakhs)

STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2022**CONSOLIDATED**

Particulars	As at 30th September, 2022	Year ended 31st March, 2022
A. Cash Flow from Operating Activities		
Net Profit Before Tax	409.53	369.30
Adjustments for :		
Interest Expenses	39.70	63.59
Depreciation and Amortisation Expense	55.76	106.93
Interest Income	(2.02)	(3.53)
	93.45	166.99
	502.98	536.29
Change in operating Assets and Liabilities		
(Increase)/Decrease in Inventories	7.35	(332.37)
(Increase)/Decrease in Trade Receivables	(371.56)	83.58
(Increase)/Decrease in Other Current Financial Assets	0.58	(23.63)
(Increase)/Decrease in Other Non Current Financial Assets	12.38	19.50
(Increase)/Decrease in Other Current Assets	71.46	(784.72)
Increase/(Decrease) in Trade Payables	(83.22)	330.38
Increase/(Decrease) in Other Current Financial Liabilities	(24.91)	34.55
Increase/(Decrease) in Other Non Current Financial Liabilities	28.80	10.59
Increase/(Decrease) in Other Current Liabilities	7.65	20.77
Increase/(Decrease) in Short Term Provisions	0.52	(31.06)
	(350.94)	(672.42)
Cash (used in) / generated from Operating Activities	152.04	(136.13)
Taxes Paid (Net)	(104.09)	(40.33)
Net Cash (used in) / generated from Operating Activities	47.95	(176.47)
B. Cash Flow from Investing Activities		
Expenditure on Property, Plant & Equipments (net)	(45.21)	(2,330.92)
Investment in Equity Shares	(276.20)	0.35
Gain on Fair Valuation of Deposits	0.17	-
Interest Income	1.85	3.18
	-	-
Net Cash generated from / (used in) Investing Activities	(319.39)	(2,327.39)
C. Cash Flow from Financing Activities		
Sale of treasury shares	200.14	-
Increase in Long Term Borrowing	1,506.22	402.69
Disbursement/(Repayment) of Short Term Borrowings	(1,381.90)	2,159.23
Unwinding Discounts on 2% Redeemable Optionally Convertible Cumulative Preference Shares	-	(121.27)
Interest Expenses	(39.70)	63.59
Net Cash used in Financing Activities	284.77	2,504.24
Net (Decrease) / Increase in Cash and Cash Equivalents	13.33	0.38
Cash and Cash Equivalents at the beginning of the period/year	0.72	0.35
Cash and Cash Equivalents at the end of the period/year	14.05	0.72

FOR RUTTONSHA INTERNATIONAL RECTIFIER LTD

P. K. Singh

DIRECTOR

