



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. : +91-022 28471956, 57, 58 • Fax : +91-022 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/13552/2023

8th November, 2023

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, 2023

Respected Sir/Madam,

Please find enclosed herewith Standalone and Consolidated Un-Audited financial results for the second quarter and half year ended 30th September, 2023 considered and duly taken on record by the Board of Directors of the Company at their meeting held on Wednesday 8th November, 2023.

Also please find enclosed herewith the Limited Review Report for the second quarter ended 30th September, 2023 duly signed by our Statutory Auditors M/s. Kirtane & Pandit LLP, Chartered Accountants.

The meeting commenced at 5.00 pm. and concluded at 8.45 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.)

Piyush K. Shah

Piyush K. Shah
Director
Din No. 09032257



Encl. - 2 (Two)

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
RIR Power Electronics Limited
(formerly known as Ruttonsha International Rectifier Limited)**

We have reviewed the accompanying statement of unaudited standalone financial results of **RIR Power Electronics Limited (formerly known as Ruttonsha International Rectifier Limited** ("the Company") for the quarter ended September 30, 2023 and year to date from April 01, 2023 to September 30, 2023 (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/W100057



Aditya A. Kanetkar

Partner

M No: 149037



UDIN: 23149037BGUGSG7856

Place: Mumbai.

Date: November 08, 2023



RIR POWER ELECTRONICS LIMITED

(Formerly RUTTONSHA INTERNATIONAL RECTIFIER LTD.)

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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, 2023

PART I

(₹ in Lakhs)

Sr. No.	Particulars	STANDALONE					
		QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30-09-2023 (Un-Audited)	30-06-2023 (Un-Audited)	30-09-2022 (Un-Audited)	30-09-2023 (Un-Audited)	30-09-2022 (Un-Audited)	31-03-2023 (Audited)
1	a. Revenue from Operations	1,660.58	1,386.88	1,490.66	3,047.46	2,701.74	5,733.43
	b. Other Income	69.10	86.93	53.73	156.03	101.65	268.31
	Total Income (a + b)	1,729.68	1,473.81	1,544.40	3,203.49	2,803.40	6,001.74
2	Expenses						
	a. Cost of Materials Consumed	836.55	753.82	682.01	1,590.37	1,286.40	2,807.16
	b. Purchases of stock in trade	182.58	249.60	286.99	432.18	414.77	797.85
	c. Changes in Inventories of Finished goods & Work-in-progress	21.56	(111.59)	(0.71)	(90.03)	58.49	50.75
	d. Employee Benefits expenses	198.83	181.89	147.84	380.72	281.62	645.16
	e. Finance Costs	29.52	31.81	22.47	61.33	39.69	104.47
	f. Depreciation and amortisation expenses	26.27	25.89	29.79	52.17	59.39	118.96
	g. Other expenses	159.24	134.16	123.01	293.41	245.35	612.68
	Total Expenses	1,454.56	1,265.59	1,291.38	2,720.15	2,385.69	5,137.02
3	Profit before Extraordinary Item & Tax (1 - 2)	275.12	208.22	253.01	483.34	417.70	864.72
4	Extraordinary Item	-	-	-	-	-	-
5	Profit Before Tax (3 - 4)	275.12	208.22	253.01	483.34	417.70	864.72
6	Tax Expense						
	a) Current Tax	85.00	56.53	74.80	141.53	134.80	250.00
	b) Deferred Tax	(1.87)	(4.58)	(3.25)	(6.45)	(14.71)	(27.87)
	c) Prior Period Tax Expenses	(7.06)	-	-	(7.06)	-	(25.56)
7	Profit for the period/ year (5 - 6)	199.04	156.28	181.46	355.32	297.61	668.15
8	Other Comprehensive Income						
	- Items that will not be reclassified to profit and loss and income tax effect	(2.99)	(20.95)	1.77	(23.94)	(22.41)	(22.75)
	Other comprehensive income (Net)	(2.99)	(20.95)	1.77	(23.94)	(22.41)	(22.75)
9	Total comprehensive income for the period/ year (7 + 8)	196.05	135.33	183.24	331.38	275.21	645.40
10	Paid-up Equity Share Capital (Face Value of ₹ 10/- each)	695.72	693.91	693.91	695.72	693.91	693.91
11	Other Equity	-	-	-	-	-	2,680.17
12	Earnings per Equity share						
	- Basic and Diluted (in ₹)	2.90	2.27	2.65	5.17	4.35	9.73

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

P. K. Shah

Piyush K. Shah
Director





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

PARTICULARS	STANDALONE	
	30-09-2023	31-03-2023
	(Un-Audited)	(Audited)
I. ASSETS		
1. NON-CURRENT ASSETS		
(a) Property, Plant and Equipment	656.97	623.63
(b) Intangible Assets	-	-
(c) Capital Work-in-progress	13.59	4.46
(d) Right of Use Assets	18.44	22.12
(e) Financial Assets		
(i) Investment	210.38	210.38
(ii) Other Financial Assets	30.36	29.18
Total - NON-CURRENT ASSETS	929.74	889.78
2. CURRENT ASSETS		
(a) Inventories	1,817.32	1,828.09
(b) Financial Assets		
(i) Trade receivables	1,853.71	1,645.12
(ii) Cash and Cash equivalents	1.03	1.33
(iii) Bank balance other than above	303.32	98.39
(iv) Loans	721.09	568.10
(c) Current Tax Assets (Net)	-	-
(d) Other Current Assets	231.57	276.34
Total - CURRENT ASSETS	4,928.04	4,417.37
TOTAL - ASSETS	5,857.78	5,307.14
II. EQUITY AND LIABILITIES		
1. EQUITY		
(a) Equity Share Capital	695.72	693.91
(b) Other Equity	3,277.43	2,680.17
Total - EQUITY	3,973.15	3,374.08
2. LIABILITIES		
i) NON - CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Lease Liabilities	18.00	20.89
(ii) Other financial liabilities	13.25	13.25
(iii) Provisions	35.18	14.82
Deferred Tax Liabilities (Net)	48.28	56.11
Total - NON - CURRENT LIABILITIES	114.71	105.07
ii) CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	958.51	965.38
(ii) Lease Liabilities	1.15	1.70
(iii) Trade payables	604.01	660.59
(iv) Other Financial liabilities	82.44	95.33
(b) Other Current Liabilities	74.99	59.46
(c) Short Term Provisions	38.96	20.20
(d) Current Tax liabilities (net)	9.85	25.34
Total - CURRENT LIABILITIES	1,769.91	1,828.00
TOTAL - EQUITY AND LIABILITIES	5,857.78	5,307.14

Notes:

- The above un-audited financial results for the quarter and half year ended 30th September, 2023 have been reviewed by the Audit Committee and approved and taken on record by the Board of Directors at their respective meetings held on 8th November, 2023. The Statutory Auditors have carried out Limited Review of the results for the quarter and half year ended 30th September, 2023.
- 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)

P. K. Shah

Piyush K. Shah
Director



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

Sd/-

Piyush K. Shah
Director

Place: Mumbai

Date: 8th November, 2023

**RIR POWER ELECTRONICS LIMITED**

(FORMERLY RUTTONSHA INTERNATIONAL RECTIFIER LTD.)

STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2023

Particulars	STANDALONE	
	(₹ in Lakhs)	
	As at 30th September, 2023	As at 31st March, 2023
	(Un-Audited)	(Audited)
A. Cash Flow from Operating Activities		
Net Profit Before Tax	483.34	864.72
Adjustments for :		
Interest Expenses	61.33	104.47
Depreciation and Amortisation Expense	52.17	118.96
Interest Income	(39.99)	(3.61)
	73.50	219.81
	556.84	1,084.54
Change in operating Assets and Liabilities		
(Increase)/Decrease in Inventories	10.77	(200.50)
(Increase)/Decrease in Trade Receivables	(208.59)	(601.28)
(Increase)/Decrease in Other Current Financial Assets	(204.94)	(22.00)
(Increase)/Decrease in Other Non Current Financial Assets	(1.19)	11.17
(Increase)/Decrease in Other Current Assets	44.77	(455.13)
Increase/(Decrease) in Trade Payables	(56.58)	47.64
Increase/(Decrease) in Other Current Financial Liabilities	(13.44)	(5.83)
Increase/(Decrease) in Other Non Current Financial Liabilities	(2.88)	(1.70)
Increase/(Decrease) in Other Current Liabilities	15.52	16.18
Increase/(Decrease) in Short Term Provisions	13.80	(13.43)
	(402.74)	(1,224.88)
Cash (used in) / generated from Operating Activities	154.10	(140.34)
Taxes Paid (Net)	(149.96)	(188.45)
Net Cash (used in) / generated from Operating Activities	4.14	(328.79)
B. Cash Flow from Investing Activities		
Expenditure on Property, Plant & Equipments (net)	(90.94)	7.48
Investment in Equity Shares	-	-
Gain on Fair Valuation of Deposits	0.15	0.32
Interest Income	39.84	3.29
Dividend Paid	-	(69.57)
Net Cash generated from / (used in) Investing Activities	(50.95)	(58.48)
C. Cash Flow from Financing Activities		
Sale of treasury shares	267.70	184.69
Loan Given	(152.99)	-
Disbursement/(Repayment) of Short Term Borrowings	(6.87)	308.06
Interest Expenses	(61.33)	(104.47)
Net Cash used in Financing Activities	46.52	388.28
Net (Decrease) / Increase in Cash and Cash Equivalents	(0.30)	1.01
Cash and Cash Equivalents at the beginning of the year/period	1.33	0.32
Cash and Cash Equivalents at the end of the year/ period	1.03	1.33
Reconciliation of Cash and Cash Equivalents as per Cash Flow Statement		
Cash and Cash Equivalents as above comprises	1.03	1.33

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

P. K. Shah
Piyush K. Shah
Director



KIRTANE & PANDIT^{LLP}

Chartered Accountants

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

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
RIR Power Electronics Limited (formerly known as Ruttonsha International Rectifier Limited)

We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **RIR Power Electronics Limited (formerly known as 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, 2023 and year to date from April 01, 2023 to September 30, 2023 ("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

Aditya A. Kanetkar

Partner

Membership No. 149037

UDIN: 23149037BGUGSH9054

Place: Mumbai

Date: November 08, 2023





RIR POWER ELECTRONICS LIMITED

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STATEMENT OF UN-AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023

PART I		(₹ in Lakhs)					
Sr. No.	Particulars	CONSOLIDATED					
		QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30-09-2023 (Un-Audited)	30-06-2023 (Un-Audited)	30-09-2022 (Un-Audited)	30-09-2023 (Un-Audited)	30-09-2022 (Un-Audited)	31-03-2023 (Audited)
1	a. Revenue from Operations	1,660.58	1,386.88	1,490.66	3,047.46	2,701.74	5,733.43
	b. Other Income	28.41	86.93	37.20	115.34	96.23	209.69
	Total Income (a + b)	1,688.98	1,473.81	1,527.86	3,162.79	2,797.97	5,943.12
2	Expenses						
	a. Cost of Materials Consumed	837.42	753.82	682.01	1,591.24	1,286.42	2,807.31
	b. Purchases of stock in trade	182.58	249.60	286.99	432.18	414.77	797.85
	c. Changes in Inventories of Finished goods & Work-in-progress	21.56	(111.59)	(0.71)	(90.03)	58.49	50.75
	d. Employee Benefits expenses	198.83	181.89	147.84	380.72	281.62	645.16
	e. Finance Costs	29.53	31.81		61.34	39.70	104.50
	f. Depreciation and amortisation expenses	26.33	25.89	29.82	52.23	59.45	119.08
	g. Other expenses	159.42	134.16	122.53	293.58	248.00	624.77
	Total Expenses	1,455.68	1,265.59	1,268.47	2,721.27	2,388.44	5,149.42
3	Profit before Extraordinary Item & Tax (1 - 2)	233.31	208.22	259.39	441.53	409.53	793.70
4	Extraordinary Item	-	-	-	-	-	-
5	Profit Before Tax (3 - 4)	233.31	208.22	259.39	441.53	409.53	793.70
6	Tax Expense						
	a) Current Tax	85.00	56.53	74.80	141.53	134.80	250.00
	b) Deferred Tax	(2.03)	(4.58)	(3.25)	(6.61)	(14.71)	(27.87)
	c) Prior Period Tax Expenses	(7.06)	-	(5.00)	(7.06)	-	(25.56)
7	Profit for the period/ year (5 - 6)	157.39	156.28	192.85	313.67	289.44	597.12
8	Other comprehensive income (Net)						
	- Items that will not be reclassified to profit and loss and income tax effect	(2.99)	(20.95)	1.77	(23.94)	(22.41)	(22.75)
	Other comprehensive income (Net)	(2.99)	(20.95)	1.77	(23.94)	(22.41)	(22.75)
9	Total comprehensive income for the period/ year (7 + 8)	154.40	135.33	194.62	289.72	267.03	574.37
10	Paid-up Equity Share Capital (Face Value of ₹ 10/- each)	695.72	693.91	693.91	695.72	693.91	693.91
11	Other Equity	-	-	-	-	-	2,608.72
12	Earnings per Equity share						
	- Basic and Diluted (in ₹)	2.29	2.27	2.82	4.56	4.22	8.69

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

P. K. Shah
Piyush K. Shah
Director



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E-mail : secretarial@ruttonsha.com; Website : www.ruttonsha.com		
UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES (₹ in Lakhs)		
PARTICULARS	CONSOLIDATED	
	30-09-2023 (Un-Audited)	31-03-2023 (Audited)
I. ASSETS		
1. NON-CURRENT ASSETS		
(a) Property, Plant and Equipment	657.54	624.26
(b) Intangible Assets	74.06	74.06
(c) Capital Work-in-progress	2,525.50	2,436.75
(d) Right of Use Assets	18.44	22.12
(e) Financial Assets		
(i) Investment	-	-
(ii) Other Financial Assets	30.36	30.01
Total - NON-CURRENT ASSETS	3,305.90	3,187.21
2. CURRENT ASSETS		
(a) Inventories	1,821.46	1,829.99
(b) Financial Assets		
(i) Trade receivables	1,853.71	1,645.12
(ii) Cash and Cash equivalents	1.21	1.77
(iii) Bank balance other than above	314.12	109.19
(iv) Loans	-	-
(c) Current Tax Assets (Net)	-	-
(d) Other Current Assets	909.71	950.03
Total - CURRENT ASSETS	4,900.22	4,536.10
TOTAL - ASSETS	8,206.12	7,723.31
II. EQUITY AND LIABILITIES		
1. EQUITY		
(a) Equity Share Capital	695.72	693.91
(b) Other Equity	3,164.33	2,608.72
Total - EQUITY	3,860.06	3,302.63
2. LIABILITIES		
i) NON - CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	2,219.98	2,225.81
(ii) Lease Liabilities	18.00	20.89
(iii) Other financial liabilities	1.25	1.25
(iv) Provisions	35.18	14.82
Deferred Tax Liabilities (Net)	48.12	56.11
Total - NON - CURRENT LIABILITIES	2,322.53	2,318.87
ii) CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	958.51	965.38
(ii) Lease Liabilities	1.15	1.70
(iii) Trade payables	855.07	931.16
(iv) Other Financial liabilities	84.02	101.97
(b) Other Current Liabilities	76.04	56.05
(c) Short Term Provisions	38.96	20.20
(d) Current Tax liabilities (net)	9.79	25.34
Total - CURRENT LIABILITIES	2,023.53	2,101.81
TOTAL - EQUITY AND LIABILITIES	8,206.12	7,723.31

Notes:

- The above un-audited financial results for the quarter & half year ended 30th September, 2023 have been reviewed by the Audit Committee and approved and taken on records by the Board of Directors at their respective meetings held on 8th November, 2023. The Statutory Auditors have carried out Limited Review of the results for the quarter and half year ended 30th September, 2023.
- 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 LTD.)

Place: Mumbai
Date: 8th November, 2023

Sd/-
Piyush K Shah
Director

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

P. K. Shah



Piyush K. Shah
Director



RIR POWER ELECTRONICS LIMITED
(FORMERLY RUTTONSHA INTERNATIONAL RECTIFIER LTD.)

STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2023

Particulars	CONSOLIDATED (₹ In Lakhs)	
	As at 30th Sept, 2023	As at 31st March, 2023
A. Cash Flow from Operating Activities		
Net Profit Before Tax	441.53	793.70
Adjustments for :		
Interest Expenses	61.34	104.50
Depreciation and Amortisation Expense	52.23	119.08
Interest Income	(6.79)	(3.61)
	106.78	219.97
	548.31	1,013.67
Change in operating Assets and Liabilities		
(Increase)/Decrease in Inventories	8.53	(202.40)
(Increase)/Decrease in Trade Receivables	(208.59)	(601.28)
(Increase)/Decrease in Other Current Financial Assets	(204.94)	(22.00)
(Increase)/Decrease in Other Non Current Financial Assets	(0.35)	4.34
(Increase)/Decrease in Other Current Assets	40.32	10.57
Increase/(Decrease) in Trade Payables	(76.09)	65.14
Increase/(Decrease) in Other Current Financial Liabilities	(18.50)	(7.04)
Increase/(Decrease) in Other Non Current Financial Liabilities	(2.88)	(1.70)
Increase/(Decrease) in Other Current Liabilities	19.98	16.57
Increase/(Decrease) in Short Term Provisions	13.80	(13.43)
	(428.73)	(751.21)
Cash (used in) / generated from Operating Activities	119.58	262.46
Taxes Paid (Net)	(150.02)	(188.45)
Net Cash (used in) / generated from Operating Activities	(30.44)	74.01
B. Cash Flow from Investing Activities		
Expenditure on Property, Plant & Equipments (net)	(170.57)	(387.76)
Gain on Fair Valuation of Deposits	-	0.32
Interest Income	6.79	3.29
Net Cash generated from / (used in) Investing Activities	(163.78)	(384.14)
C. Cash Flow from Financing Activities		
Sale of treasury shares	267.70	184.69
Increase in Long Term Borrowing	-	1,539.39
Repayment of Long Term Borrowing	(5.83)	-
Disbursement/(Repayment) of Short Term Borrowings	(6.87)	(1,238.81)
Interest Expenses	(61.34)	(104.50)
Dividend Paid	-	(69.57)
Net Cash used in Financing Activities	193.66	311.20
Net (Decrease) / Increase in Cash and Cash Equivalents	(0.56)	1.05
Cash and Cash Equivalents at the beginning of the year/ period	1.77	0.72
Cash and Cash Equivalents at the end of the year / period	1.21	1.77
Reconciliation of Cash and Cash Equivalents as per Cash Flow Statement		
Cash and Cash Equivalents as above comprises	1.21	1.77
Balances as per Cash Flows	1.21	1.77

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

P. K. Shah

Piyush K. Shah
Director

