



RPL/BSE/CORP  
November 11, 2020

BSE Ltd.  
Listing Compliance Department,  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
**MUMBAI – 400 001**

TM

Dear Sirs,

Sub.: Un-audited Financial Results

Ref.: Scrip Code 517500

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 30.09.2020 as approved and taken on record by the Board of Directors of the Company at its meeting held on 11.11.2020 along with a certified copies of the limited review reports of the statutory auditors.

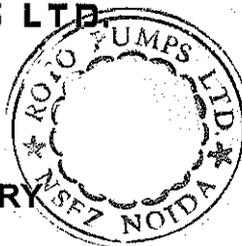
Kindly acknowledge receipt of the same.

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, 2020

Amount ₹ in Lakhs

Sl.	Particulars	Quarter ended			Half -year ended		Year ended
		30-09-2020	30-06-2020	30-09-2019	30-09-2020	30-09-2019	31-03-2020
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1	a. Revenue from Operation	<b>3,021.27</b>	1,931.81	3,814.19	<b>4,953.08</b>	6,417.77	12,166.64
	b. Other income	<b>94.66</b>	53.61	28.14	<b>148.27</b>	42.59	412.12
	<b>Total income from operations</b>	<b>3,115.93</b>	<b>1,985.42</b>	<b>3,842.33</b>	<b>5,101.35</b>	<b>6,460.36</b>	<b>12,578.76</b>
2	Expenditure						
	a. Cost of materials consumed	<b>804.74</b>	450.44	1,115.35	<b>1255.18</b>	2,262.12	4,288.90
	b. Changes in Inventories of finished goods and work in progress	<b>138.56</b>	104.85	176.20	<b>243.41</b>	(250.78)	(355.35)
	c. Employee benefits expenses	<b>565.26</b>	604.96	838.78	<b>1,170.22</b>	1,621.77	3,250.50
	d. Finance costs	<b>8.19</b>	6.47	54.85	<b>14.66</b>	102.00	186.79
	e. Depreciation and amortization expense	<b>142.70</b>	136.91	171.02	<b>279.61</b>	335.87	682.53
	f. Other expenses	<b>483.92</b>	349.45	719.30	<b>833.37</b>	1293.50	2,839.27
	<b>Total Expenses</b>	<b>2,143.37</b>	<b>1,653.08</b>	<b>3,075.50</b>	<b>3,796.45</b>	<b>5,364.48</b>	<b>10,892.64</b>
3	<b>Profit / (Loss) before tax</b>	<b>972.56</b>	<b>332.34</b>	<b>766.83</b>	<b>1,304.90</b>	<b>1,095.88</b>	<b>1,686.12</b>
4	Tax expenses						
	a. Current tax	<b>237.04</b>	93.86	125.38	<b>330.90</b>	235.15	455.94
	b. Deferred tax	<b>25.76</b>	1.05	(7.30)	<b>26.81</b>	(24.75)	(41.42)
	c. Short/(Excess) provisions for previous years	-	-	-	-	-	(12.73)
5	<b>Net Profit / (Loss) after tax</b>	<b>709.76</b>	<b>237.43</b>	<b>648.75</b>	<b>947.19</b>	<b>885.48</b>	<b>1,284.33</b>
6	<b>Other Comprehensive Income</b>						
	a. Items that will not be reclassified to profit or loss						
	Re-measurement of defined benefit plans	<b>9.42</b>	(5.88)	(26.84)	<b>3.54</b>	(17.78)	(35.29)
	b. Income tax relating to items that will not be reclassified to profit or loss						
	Re-measurement of defined benefit plans	<b>2.37</b>	(1.48)	(7.12)	<b>0.89</b>	(4.48)	(8.88)
7	<b>Total Other Comprehensive Income</b>	<b>11.79</b>	<b>(7.36)</b>	<b>(33.96)</b>	<b>4.43</b>	<b>(22.26)</b>	<b>(44.17)</b>
8	<b>Total Comprehensive Income for the period</b>	<b>721.55</b>	<b>230.07</b>	<b>614.80</b>	<b>951.63</b>	<b>863.23</b>	<b>1,240.16</b>
9	<b>Paid-up Equity Share Capital (Face value ₹ 2/- per Share)</b>	<b>309.08</b>	<b>309.08</b>	<b>309.08</b>	<b>309.08</b>	<b>309.08</b>	<b>309.08</b>
10	<b>Earning per Share - basic and diluted (in ₹)</b>	<b>4.59</b>	<b>1.54</b>	<b>4.20</b>	<b>6.13</b>	<b>5.73</b>	<b>8.31</b>

Notes:

1. Standalone Statement of Assets and Liabilities as on 30th September, 2020

Amount ₹ in Lakhs

Sl.	Particulars	As at	As at	As at
		30-09-2020	30-09-2019	31-03-2020
		Un-audited	Un-audited	Audited
A	Assets			
1	Non-current assets			
	a. Property, plant and equipment	4085.31	4,305.38	4,231.61
	b. Capital work-in-progress	62.55	12.69	62.81
	c. Investment property	3.35	3.49	3.42
	d. Other intangible assets	23.13	50.03	30.04
	e. Investment in Subsidiaries, Associates and Joint Venture	1219.40	928.18	1219.40
	g. Deferred tax assets (net)	67.29	80.94	93.20
	<b>Sub-total non-current assets</b>	<b>5461.02</b>	<b>5380.71</b>	<b>5640.48</b>
2	Current assets			
	a. Inventories	2449.80	2,819.96	2,860.21
	b. Financial Assets			
	i. Trade receivables	2225.36	3,494.93	2,760.77
	ii. Cash and cash equivalents	516.25	420.09	546.14
	iii. Bank balance other than (ii) above	1226.33	231.16	237.51
	iv. Loans and advances	85.88	74.15	84.60
	v. Other financial assets	31.56	7.79	5.98
	c. Other current assets	1166.37	1,770.76	1,297.06
	<b>Sub-total current assets</b>	<b>7701.55</b>	<b>8,818.84</b>	<b>7,792.27</b>
	<b>TOTAL ASSETS</b>	<b>13162.56</b>	<b>14,199.55</b>	<b>13,432.75</b>
B	EQUITY AND LIABILITIES			
1	Equity			
	a. Equity share capital	309.08	309.08	309.08
	b. Other equity	10166.72	8,987.22	9,215.10
	<b>Sub-total equity</b>	<b>10475.80</b>	<b>9,296.30</b>	<b>9,524.18</b>
2	Non-current liabilities			
	a. Financial liabilities			
	Borrowings	65.64	60.19	30.26
	b. Provisions	41.60	24.02	32.32
	<b>Sub-total Non-current liabilities</b>	<b>107.23</b>	<b>84.21</b>	<b>62.58</b>
3	Current liabilities			
	a. Financial liabilities			
	i. Borrowings	274.28	2,068.88	1,571.36
	ii. Trade payables	520.42	990.45	798.84
	iii. Other financial liabilities	58.82	97.59	102.30
	b. Other current liabilities	832.27	780.45	837.67
	c. Provisions	98.76	83.58	79.88
	d. Current tax liabilities (Net)	794.98	798.09	455.94
	<b>TOTAL LIABILITIES</b>	<b>2579.53</b>	<b>4,819.04</b>	<b>3,908.57</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>13162.56</b>	<b>14,199.55</b>	<b>13,432.75</b>

2. Standalone Cash flow statement for the half-year ended 30th September, 2020

Amount ₹ in Lakhs

Sl.	Particulars	Half-year ended	Half-year ended	Year ended
		30-09-2020	30-09-2019	31-03-2020
		Un-audited	Un-audited	Audited
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>			
	Net Profit / (Loss) before tax	<b>1304.90</b>	1,095.88	1,686.12
	Adjustment for :			
	Depreciation	<b>279.61</b>	335.87	682.53
	Finance Cost	<b>14.66</b>	102.00	186.79
	Interest Income	<b>(16.63)</b>	(7.75)	(24.28)
	Net (gains)/loss on disposal of property, plant and equipment	<b>(0.05)</b>	0.01	(1.71)
	Re-measurement of defined benefit liabilities	<b>3.54</b>	(17.78)	(35.29)
	Net (gains)/loss on fair valuation of derivative contracts	<b>(33.43)</b>	27.12	44.97
	<b>Operating Profit / (Loss) before Working Capital Changes</b>	<b>1552.60</b>	<b>1,535.35</b>	<b>2,539.13</b>
	<b>Movement in working capital</b>			
	Adjustments for (increase)/decrease in operating assets:			
	Inventories	<b>410.41</b>	(379.09)	(419.34)
	Trade receivables	<b>535.41</b>	69.03	803.19
	Loans	<b>(1.28)</b>	0.14	(10.31)
	Other current financial assets	<b>(25.58)</b>	27.81	29.62
	Other current assets	<b>227.95</b>	(110.15)	157.66
	Adjustments for increase/(decrease) in operating liabilities:			
	Trade payables	<b>(278.42)</b>	(79.00)	(270.67)
	Other current financial liabilities	<b>(14.38)</b>	(0.79)	14.51
	Other current liabilities	<b>(9.13)</b>	(30.62)	40.18
	Provisions	<b>28.16</b>	29.94	34.55
	<b>Cash generated from operations (A)</b>	<b>2425.74</b>	<b>1,062.56</b>	<b>2,918.52</b>
	Direct Tax Paid (Net)	<b>(107.85)</b>	(191.33)	(535.91)
	<b>Net cash generated from operating activities</b>	<b>2317.90</b>	<b>871.23</b>	<b>2382.61</b>
<b>B</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>			
	Payment of Property , Plant and Equipment	<b>(108.93)</b>	(116.06)	445.65
	Proceeds from disposal of Property , Plant and Equipment	<b>5.38</b>	0.02	15.05
	Investment in Subsidiary	-	(19.58)	(310.80)
	Interest Received	<b>16.63</b>	7.75	24.28
	Net (Gain)/Loss on fair valuation of derivative contract	<b>33.43</b>	(27.12)	(44.97)
	<b>Net Cash used in Investing Activities (B)</b>	<b>(53.49)</b>	<b>(154.98)</b>	<b>(762.09)</b>
<b>C</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>			
	Proceeds from Non-Current borrowings	<b>6.28</b>	(68.05)	(108.57)
	Proceeds from Current borrowings	<b>(1297.09)</b>	(385.00)	(862.51)
	Interest Paid	<b>(14.66)</b>	(102.00)	(186.79)
	Dividend & Dividend tax Paid	-	-	(149.04)
	<b>Net Cash used in Financing Activities</b>	<b>(1305.47)</b>	<b>(535.05)</b>	<b>(1,306.91)</b>
	<b>Net increase in Cash and Cash Equivalents (A+B+C)</b>	<b>958.93</b>	<b>181.20</b>	<b>313.61</b>
	Cash and Cash Equivalents as at the beginning of the year	<b>783.65</b>	470.05	470.04
	<b>Cash and Cash Equivalents as at the end of the year</b>	<b>1742.59</b>	<b>651.25</b>	<b>783.65</b>

- 3 The above IndAS compliant Standalone un-audited financial results for the second quarter and the half-year period ended 30th September, 2020 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 11th November, 2020.
- 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, 2020.
- 5 The Company's operations predominantly comprise of only one segment - Pumps & Spares, therefore, Segment Reporting does not apply.
- 6 COVID19 pandemic crisis has widely impacted businesses across the Globe. Company's performance has also been impacted from such crisis in the second quarter and the half-year ended 30th September, 2020. The Management has analyzed all parameters associated with this risk due to COVID19 and has assessed that the business changes thereafter will have modest impact on the financial performance of the Company but no material impact as a going concern.
- 7 Previous period figures have been regrouped/ rearranged, wherever necessary to make them comparable.

For Roto Pumps Ltd

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**Harish**  
**Chandra**  
**Gupta**

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Harish Chandra Gupta  
Chairman & Managing Director  
DIN : 00334405

Place : Delhi  
Dated : 11-11-2020

**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 2020.

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. 2,369.15 lakhs for the half year ended on 30<sup>th</sup> September, 2020, total net profit after tax Rs. 706.09 lakhs and total assets Rs. 2,411.73 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

**Manoj Gupta**  
(Partner)  
Membership No.096776

**MANOJ**  
**GUPTA**

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Date: 2020.11.11  
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UDIN: Z 0096776 AAAA DV 9198  
Place: New Delhi  
Date: 11th November 2020

# 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, 2020

Amount ₹ in Lakhs

Sl	Particulars	Quarter ended			Half-year ended		Year ended
		30-09-2020	30-06-2020	30-09-2019	30-09-2020	30-09-2019	31-03-2020
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1	a. Revenue from Operation	<b>3,212.81</b>	2,050.70	3,928.36	<b>5,263.51</b>	6,893.89	13,262.73
	b. Other income	<b>114.69</b>	61.94	21.28	<b>176.63</b>	38.46	329.07
	<b>Total income from operations</b>	<b>3,327.50</b>	<b>2,112.64</b>	<b>3,949.64</b>	<b>5,440.14</b>	<b>6932.35</b>	<b>13,591.80</b>
2	Expenditure						
	a. Cost of materials consumed	<b>936.60</b>	532.23	1,194.40	<b>1,468.83</b>	2,488.12	4,681.47
	b. Changes in inventories of finished goods and work in progress	<b>96.56</b>	63.16	128.14	<b>159.72</b>	(308.87)	(382.60)
	c. Employee benefits expenses	<b>714.90</b>	773.30	960.64	<b>1,488.20</b>	1812.98	3,703.38
	d. Finance costs	<b>9.31</b>	7.06	55.54	<b>16.37</b>	102.91	190.48
	e. Depreciation and amortization expense	<b>150.86</b>	140.96	173.67	<b>291.82</b>	341.15	695.08
	f. Other expenses	<b>562.98</b>	391.71	779.98	<b>954.69</b>	1,451.79	3,135.51
	<b>Total Expenses</b>	<b>2,471.21</b>	<b>1,908.42</b>	<b>3292.37</b>	<b>4,379.63</b>	<b>5,888.08</b>	<b>12,023.32</b>
3	<b>Profit / (Loss) before tax</b>	<b>856.29</b>	<b>204.22</b>	<b>657.27</b>	<b>1,060.51</b>	<b>1,044.27</b>	<b>1,568.48</b>
4	Tax expenses						
	a. Current tax	<b>241.02</b>	96.85	125.38	<b>337.87</b>	235.15	472.60
	b. Deferred tax	<b>25.76</b>	1.05	(7.30)	<b>26.81</b>	(24.75)	(53.68)
	c. Short / (Excess) provisions for previous years	-	-	-	-	-	(12.73)
5	<b>Net Profit / (Loss) after tax</b>	<b>589.51</b>	<b>106.32</b>	<b>539.19</b>	<b>695.83</b>	<b>833.87</b>	<b>1,162.29</b>

6	Share of Profit/Loss transferred to non-controlling interest	-	-	-	-	-	-
7	<b>Profit for the period</b>	<b>589.51</b>	<b>106.32</b>	<b>539.19</b>	<b>695.83</b>	<b>833.87</b>	<b>1,162.29</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	9.42	(5.88)	(26.84)	3.54	(17.78)	(35.29)
	ii. Change in Foreign Currency monetary item translation difference account (FCMITDA)	(5.73)	(4.05)	(10.39)	(9.78)	(11.30)	22.24
	b. Income tax relating to items that will not be reclassified to profit or loss						
	Re-measurement of defined benefit plans	2.37	(1.48)	(7.12)	0.89	(4.48)	(8.88)
9	<b>Total Other Comprehensive Income</b>	<b>6.06</b>	<b>(11.41)</b>	<b>(44.35)</b>	<b>(5.35)</b>	<b>(33.56)</b>	<b>(21.93)</b>
10	<b>Total Comprehensive Income for the period</b>	<b>595.57</b>	<b>94.91</b>	<b>494.84</b>	<b>690.48</b>	<b>800.31</b>	<b>1,140.36</b>
	<b>Profit/Loss for the year attributable to</b>						
	Owners of the Parent	589.51	106.32	539.19	695.83	833.87	1,162.29
	Non-Controlling Interest	-	-	-	-	-	-
	<b>Other Comprehensive Income attributable to</b>						
	Owners of the Parent	6.06	(11.41)	(44.35)	(5.35)	(33.56)	(21.93)
	Non-Controlling Interest	-	-	-	-	-	-
	<b>Total Comprehensive Income attributable to</b>						
	Owners of the Parent	595.57	94.91	494.84	690.48	800.31	1,140.36
	Non-Controlling Interest	-	-	-	-	-	-
11	Paid-up Equity Share Capital (Face value ₹ 2/- per Share)	309.08	309.08	309.08	309.08	309.08	309.08
12	<b>Earning per Share - basic and diluted (in ₹)</b>	<b>3.81</b>	<b>0.69</b>	<b>3.49</b>	<b>4.50</b>	<b>5.40</b>	<b>7.52</b>

Notes:

1. Consolidated Statement of Assets and Liabilities as on 30th September, 2020

Amount ₹ in Lakhs

Sl.	Particulars	As at	As at	As at
		30-09-2020	30-09-2019	31-03-2020
		Un-audited	Un-audited	Audited
<b>A</b>	<b>Assets</b>			
<b>1</b>	<b>Non-current assets</b>			
	a. Property, plant and equipment	4,207.44	4,348.66	4,274.42
	b. Capital work-in-progress	62.55	12.69	62.81
	c. Investment property	3.35	3.49	3.42
	d. Other intangible assets	23.72	50.03	30.04
	e. Goodwill	78.50	78.49	122.35
	f. Investment in Subsidiaries, Associates and Joint Venture			78.49
	g. Deferred tax assets (net)	79.20	81.98	106.54
	<b>Sub-total non-current assets</b>	<b>4,454.75</b>	<b>4,575.34</b>	<b>4,678.07</b>
<b>2</b>	<b>Current assets</b>			
	a. Inventories	2,886.23	3,203.53	3,212.94
	b. Financial Assets			
	i. Trade receivables	1,774.46	3,159.95	2,419.62
	ii. Cash and cash equivalents	668.51	507.01	825.03
	iii. Bank balance other than (ii) above	1226.33	231.16	237.51
	iv. Loans and advances	104.86	81.32	98.28
	v. Other financial assets	31.56	7.79	5.98
	c. Other current assets	1,269.45	1,795.35	1,311.06
	<b>Sub-total current assets</b>	<b>7,961.40</b>	<b>8,986.11</b>	<b>8,110.42</b>
	<b>TOTAL ASSETS</b>	<b>12,416.15</b>	<b>13,561.45</b>	<b>12,788.49</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>			
<b>1</b>	<b>Equity</b>			
	a. Equity share capital	309.08	309.08	309.08
	b. Other equity	9,133.95	8,252.47	8,443.47
	<b>Sub-total equity</b>	<b>9,443.03</b>	<b>8,561.55</b>	<b>8,752.55</b>
<b>2</b>	<b>Non-current liabilities</b>			
	a. Financial liabilities			
	Borrowings	65.64	60.19	54.60
	b. Provisions	41.60	74.02	32.32
	<b>Sub-total Non-current liabilities</b>	<b>107.24</b>	<b>84.21</b>	<b>86.92</b>
<b>3</b>	<b>Current liabilities</b>			
	a. Financial liabilities			
	i. Borrowings	274.28	2068.88	1571.36
	ii. Trade payables	645.79	1018.08	828.38
	iii. Other financial liabilities	87.29	188.87	108.17
	b. Other current liabilities	954.08	808.4	898.11
	c. Provisions	105.61	88.87	86.49
	d. Current tax liabilities (Net)	798.84	798.09	456.51
	<b>TOTAL LIABILITIES</b>	<b>2,973.12</b>	<b>4,999.90</b>	<b>4,035.94</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>12,416.15</b>	<b>13,561.45</b>	<b>12,788.49</b>

2. Consolidated Cash flow statement for the half-year ended 30th September, 2020

Amount ₹ in Lakhs

Sl.	Particulars	Half-year ended 30-09-2020	Half-year ended 30-09-2019	Year ended 31-03-2020
		Un-audited	Un-audited	Audited
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>			
	Net Profit / (Loss) before tax	<b>1,060.51</b>	1,044.27	1,568.47
	Adjustment for :			
	Depreciation	<b>291.82</b>	341.15	695.08
	Finance Cost	<b>16.37</b>	102.91	190.48
	Interest Income	<b>(16.63)</b>	(7.75)	(24.28)
	Net (gains)/loss on disposal of property, plant and equipment	<b>(0.05)</b>	0.01	(1.71)
	Re-measurement of defined benefit liabilities	<b>3.54</b>	(17.78)	(35.29)
	Net (gains)/loss on fair valuation of derivative contracts	<b>(33.43)</b>	27.12	44.97
	Net gains/(loss) on foreign currency translation	<b>(9.78)</b>	(11.30)	22.23
	<b>Operating Profit / (Loss) before Working Capital Changes</b>	<b>1312.35</b>	<b>1,478.63</b>	<b>2,459.95</b>
	<b>Movement in working capital</b>			
	Adjustments for (increase)/decrease in operating assets:			
	Inventories	<b>326.71</b>	(437.18)	(446.59)
	Trade receivables	<b>645.16</b>	240.21	980.54
	Loans	<b>(6.58)</b>	(0.01)	(16.97)
	Other current financial assets	<b>(25.58)</b>	27.81	29.62
	Other current assets	<b>146.70</b>	113.43	152.38
	Adjustments for increase/(decrease) in operating liabilities:			
	Trade payables	<b>(182.59)</b>	(121.56)	(311.26)
	Other current financial liabilities	<b>(14.70)</b>	(0.79)	14.53
	Other current liabilities	<b>52.25</b>	(15.36)	87.92
	Provisions	<b>28.39</b>	35.24	41.16
	<b>Cash generated from operations (A)</b>	<b>2282.11</b>	<b>1093.56</b>	<b>2991.28</b>
	Direct Tax Paid (Net)	<b>(119.35)</b>	(203.93)	(552.00)
	<b>Net cash generated from operating activities</b>	<b>2162.76</b>	<b>889.63</b>	<b>2,439.28</b>
<b>B</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>			
	Payment of Property , Plant and Equipment	<b>(201.32)</b>	(150.79)	(437.05)
	Payment of Capital Work In Progress	<b>0.26</b>	(5.69)	(55.81)
	Proceeds from disposal of Property , Plant and Equipment	<b>5.38</b>	0.02	15.05
	Investment in Subsidiary – Refer note no. 6	<b>122.35</b>	-	(122.35)
	Interest Received	<b>16.63</b>	7.75	24.28
	Net (Gain)/Loss on fair valuation of derivative contract	<b>33.43</b>	(27.12)	(44.97)
	<b>Net Cash used in Investing Activities (B)</b>	<b>(23.27)</b>	<b>(175.83)</b>	<b>(620.85)</b>
<b>C</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>			
	Proceeds from Non-Current borrowings	<b>6.28</b>	(32.21)	(78.35)
	Proceeds from Current borrowings	<b>(1297.09)</b>	(365.00)	(862.51)
	Interest Paid	<b>(16.37)</b>	(102.91)	(190.48)
	Dividend & Dividend tax Paid		-	(149.04)
	<b>Net Cash used in Financing Activities</b>	<b>(1307.18)</b>	<b>(500.12)</b>	<b>(1280.38)</b>
	<b>Net increase in Cash and Cash Equivalents (A+B+C)</b>	<b>832.31</b>	<b>213.68</b>	<b>538.05</b>
	Cash and Cash Equivalents as at the beginning of the year	<b>1062.54</b>	524.49	524.48
	<b>Cash and Cash Equivalents as at the end of the year</b>	<b>1894.85</b>	<b>738.17</b>	<b>1062.53</b>

- 3 The above IndAS compliant Consolidated un-audited financial results for the second quarter and the half-year ended 30th September, 2020 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 11th November, 2020.
- 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, 2020.
- 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, 2020 with the un-audited financial results Roto Pumps Americas, Inc., USA Roto Pumpen GmbH, Germany and Roto Overseas Pte Ltd, wholly owned subsidiary companies for the second quarter and the half-year ended 30th September, 2020.
- 6 This is due to elimination of investment on consolidation of the accounts of step down subsidiary, Roto Pumps (Malaysia) Sdn. Bhd. during the period ended 30th September, 2020. The same were not consolidated during the financial year ended 31st March, 2020 as the first financial year of the subsidiary is from the date of incorporation i.e. 25th February, 2020 to 31st March, 2021.
- 7 COVID19 pandemic crisis has widely impacted businesses across the Globe. Group's performance has also been impacted from such crisis in the second quarter and the half-year ended 30th September, 2020. The Management has analyzed all parameters associated with this risk due to COVID19 and has assessed that the business changes thereafter will have modest impact on the financial performance of the Company but no material impact as a going concern.
- 8 Previous period figures have been regrouped/ rearranged, wherever necessary to make them comparable.

For Roto Pumps Ltd

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Harish Chandra Gupta  
Chairman & Managing Director  
DIN : 00334405

Place : Delhi  
Dated : 11-11-2020

**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, 2020 ("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.

Attention is drawn to Para 2 to the statement which states that the consolidated figures for the corresponding quarter and six month ended 30<sup>th</sup> September 2020 and the statement of consolidated cash flows for the corresponding six month ended 30 September 2019, as reported in the accompanying Statement have been approved by the Parent's Board of Directors, but have not been subjected to review.

*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

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) Sdh. Bhd (Step-down).

We did not review the interim financial results and other financial information in respect of 3 foreign subsidiaries, whose interim financial results/information reflects total revenue of Rs. 1,025.18 lakhs, total net loss of Rs. 251.36 lakhs and total assets of Rs. ₹,626.90 lakhs for the quarter and half yearly ended 30<sup>th</sup> September 2020. Out of the 3 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 the transactions of that foreign subsidiary are not material whose report has been furnished to us by the management. 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

**Manoj Gupta**  
(Partner)  
Membership No. 096776

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UDIN: 20096776AAAAOW7357  
Place: New Delhi  
Date: 11<sup>th</sup> November 2020