

RPL/CORP/SE
February 14, 2024

The Listing Department,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400001
Scrip Code: 517500

The Listing Department
The National Stock Exchange of India Limited
Exchange Plaza,
Bandra Kurla Complex,
Bandra (E), Mumbai – 400051
Symbol: ROTO

Dear Sirs,

Sub.: **Un-audited Financial Results**

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith a certified copy of the reviewed standalone and consolidated Ind-AS compliant financial results of the Company for the third quarter and cumulative period ended December 31, 2023 as approved and taken on record by the Board of Directors of the Company at its meeting held on February 14, 2024 along with a certified copies of the limited review reports of the Statutory auditors.

The Board meeting commenced at 03.00 P.M. and concluded at 5.45 P.M.

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

CIN - L28991UP1975PLC004152 **🌐:** www.rotopumps.com



**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM
STANDALONE FINANCIALS RESULTS**

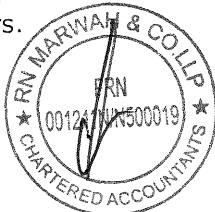
**TO THE BOARD OF DIRECTORS OF
ROTO PUMPS LIMITED**

We have reviewed the accompanying statement of standalone unaudited financial results of **ROTO PUMPS LIMITED** (the Company) for the quarter and nine months ended 31st December, 2023.

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. 5491.70 lakhs for the nine months ended on 31st December, 2023, total net profit after tax Rs. 621.04 lakhs and total assets Rs. 3370.62 lakhs as considered in the standalone financial statements. The financial statements/information of both the foreign branches have been reviewed by the branch auditors whose reports have been furnished to us, and our opinion in so far as it relates to the amounts and disclosures included in respect of these branches, is based solely on the report of such branch auditors. Our conclusion is not modified in respect of these matters.



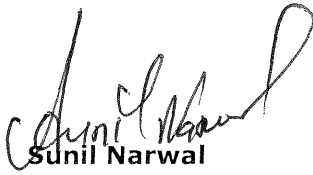
LLP ID No.: AAC-5662

Branch Office :
613, Suncity Business Tower, Golf Course Road, Gurgaon-122002
813, Oxford Towers, 139, Airport Road, Bangalore-560 008

R.N. MARWAH & CO. LLP
CHARTERED ACCOUNTANTS

Based on our review conducted and procedures performed nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of regulation 33 & 52 read with regulation 63(2) of the listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **R N Marwah and Co. LLP**
(Chartered Accountants)
Registration No.001211N/N500019


Sunil Narwal

(Partner)
Membership No.511190



UDIN: 24511190BKCKBL8496
Place: New Delhi
Date: 14TH February, 2024

ROTO PUMPS LTD.

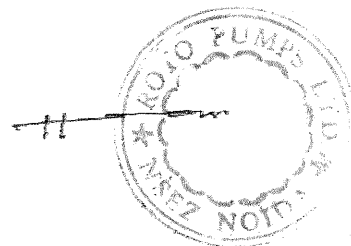
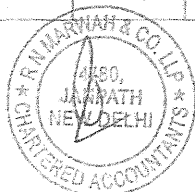
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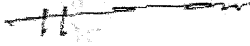
Statement of Standalone un-audited financial results for the third quarter and cumulative period ended 31st December, 2023

		Amount ₹ in Lakhs					
Sl.	Particulars	Quarter ended			Cumulative Period		Year ended
		31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1	a. Revenue from Operation	4,800.75	7,021.98	4,727.12	16,412.71	12,992.55	19,065.60
	b. Other income	157.37	96.15	252.42	384.49	386.55	426.93
	Total income from operations	4,958.12	7,118.13	4,979.54	16,797.20	13,379.10	19,492.53
2	Expenditure						
	a. Cost of materials consumed	1,895.74	2,649.89	2,044.34	6,477.88	4,782.48	7174.29
	b. Changes in inventories of finished goods and work in progress	(367.60)	242.73	(421.07)	(480.52)	(530.90)	(413.15)
	c. Employee benefits expenses	1,231.58	1,309.58	1,120.95	3644.35	3,169.98	4,268.67
	d. Finance costs	102.33	87.80	101.99	278.92	226.19	319.84
	e. Depreciation and amortization expense	297.73	284.56	180.00	820.40	498.39	726.90
	f. Other expenses	814.61	915.53	887.51	2552.06	2,511.55	3308
	Total Expenses	3,974.39	5,490.09	3,913.72	13,293.09	10,657.69	15,384.55
3	Profit / (Loss) before tax	983.73	1,628.04	1065.82	3504.11	2,721.41	4,107.98
4	Tax expenses						
	a. Current tax	237.86	416.42	293.28	894.75	738.02	1,070.42
	b. Deferred tax	(17.00)	(5.56)	(18.21)	(28.34)	(30.25)	6.47
	c. Short/(Excess) provisions for previous years						3.40
5	Net Profit / (Loss) after tax	762.87	1217.18	790.75	2637.70	2,013.64	3,027.69
6	Other Comprehensive Income						
	a. Items that will not be reclassified to profit or loss						
	Re-measurement of defined benefit plans	(11.50)	(36.89)	(10.54)	(52.85)	(27.21)	(17.46)
	b. Income tax relating to items that will not be reclassified to profit or loss						
	Re-measurement of defined benefit plans	(2.89)	(9.29)	(2.65)	(13.30)	(6.85)	(4.40)
7	Total Other Comprehensive Income	(14.39)	(46.18)	(13.19)	(66.15)	(34.06)	(21.86)
8	Total Comprehensive Income for the period	748.48	1171	777.56	2571.55	1,979.58	3,005.83
9	Paid-up Equity Share Capital (Face value ₹ 2/- per Share)	628.15	628.15	314.08	628.15	314.08	314.08
10	Earning per Share - basic and diluted (in ₹)	2.43	3.88	2.52	8.40	6.41	9.64

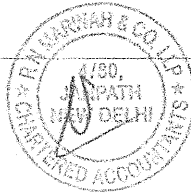


- 1 The above IndAS compliant Standalone un-audited financial results for the third quarter and the Cumulative period ended 31st December, 2023 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 14th February, 2024.
- 2 The Statutory Auditors have carried out a limited review of the financial results for the third quarter and cumulative period ended 31st December, 2023.
- 3 The Company's operations predominantly comprise of only one segment - Pumps & Spares, therefore, Segment Reporting does not apply.
- 4 On account of allotment of Bonus Equity Shares on 11th July, 2023, in the ratio of 1:1 (one Bonus Equity Share of ₹ 2/- each for one existing Equity Share of ₹ 2/- each, the Earning Per Share of the previous periods, basic as well as diluted, has been adjusted accordingly in terms of IndAS 33 for the previous periods given above.
- 5 Previous period figures have been regrouped/ rearranged, wherever necessary to make them comparable.

For Roto Pumps Ltd


Harish Chandra Gupta
Chairman & Managing Director
DIN : 00334405

Place : New Delhi
Dated : 14-02-2024



**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 nine months ended 31st December, 2023 ("the Statement") being submitted by the Parent pursuant to the requirement of regulation 33 & 52 read with regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with regulation 33 & 52 read with regulation 63(2) of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

Following are the list of subsidiaries included in the financial results for year to date:

- a) Roto Pumps Americas Inc., USA (Wholly Owned Subsidiary).
Roto Pumps North America, Inc. (Step-down)
- b) Roto Pumpen GMBH, Germany (Wholly Owned Subsidiary).
- c) Roto Overseas Pte Ltd., Singapore (Wholly Owned Subsidiary).
Roto Pumps (Africa) Pty Ltd. (Step-down)
Roto Pumps (Malaysia) Sdn.Bhd. (Step-down)
- d) Roto Energy System Ltd. (Wholly Owned Subsidiary).
- e) Roto Pumps Mena - FZE (Wholly Owned Subsidiary)



LLP ID No.: AAC-5662

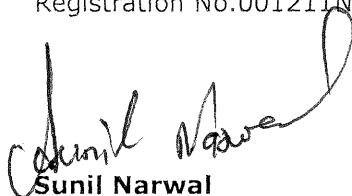
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R.N. MARWAH & CO. LLP
CHARTERED ACCOUNTANTS

We did not review the interim financial results and other financial information in respect of 7 foreign subsidiaries, whose interim financial results/information reflects total revenue of Rs. 5779.05 lakhs, total net profit after tax of Rs. 27.17 lakhs and total assets of Rs. 5419.30 lakhs for the quarter and nine months ended 31st December 2023. Out of the 7 foreign subsidiaries, interim financial results and other financial information of 4 foreign subsidiaries have been reviewed by the other auditor and 1 foreign subsidiary is non-operative and in respect of 2 foreign subsidiaries, report has been furnished to us by the management. Indian subsidiary interim financial results and other financial information have been reviewed by other auditor. Our conclusion, in so far as relates to such foreign subsidiaries is solely based on the report of other auditor and management certification. Our conclusion on the Statement is not modified in respect of these matters.

Based on our review conducted and procedures performed and based on the consideration of the review reports of the other auditors, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 & 52 read with regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For R N Marwah and Co. LLP
(Chartered Accountants)
Registration No.001211N/N500019



Sunil Narwal

(Partner)

Membership No. 511190



UDIN: 245111 90 BK CK BK 8596
Place: New Delhi
Date: 14th February, 2024

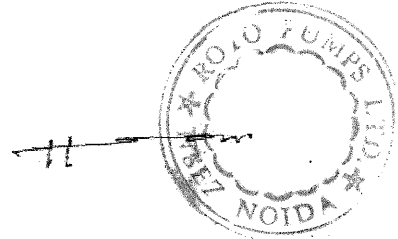
ROTO PUMPS LTD.

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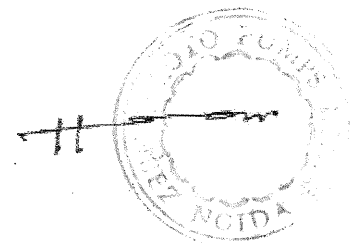
Statement of Consolidated un-audited financial results for the third quarter and cumulative period ended 31st December, 2023

Amount ₹ in Lakhs

Sl.	Particulars	Quarter ended			Cumulative Period		Year ended
		31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1	a. Revenue from Operation	5,663.61	8,144.77	5,721.36	19,257.02	15,382.10	2,2578.11
	b. Other income	168.83	97.55	249.43	379.22	379.68	435.26
	Total income from operations	5,832.44	8,242.32	5,970.79	19,636.24	15,761.78	23,013.37
2	Expenditure						
	a. Cost of materials consumed	2,252.28	2,898.28	2,339.76	7,398.25	5,525.03	8,236.55
	b. Changes in inventories of finished goods and work in progress	(498.94)	260.56	(471.68)	(799.37)	(884.56)	(793.84)
	c. Employee benefits expenses	1,682.86	1,770.80	1,498.09	4,928.22	4,133.17	5646.45
	d. Finance costs	114.76	90.70	106.93	300.30	240.48	345.52
	e. Depreciation and amortization expense	336.72	327.70	216.03	933.68	605.15	867.84
	f. Other expenses	1,088.45	1,159.56	1,036.82	3,275.13	3,136.09	4,162.83
	Total Expenses	4,976.13	6507.60	4,725.95	16,036.21	12,755.36	18,465.35
3	Profit / (Loss) before tax	856.31	1,734.72	1,244.84	3,600.03	3,006.42	4,548.02
4	Tax expenses						
	a. Current tax	251.95	448.05	337.34	951.12	848.79	1,221.16
	b. Deferred tax	(27.88)	7.24	(18.29)	(15.96)	(52.65)	12.01
	c. Short / (Excess) provisions for previous years						3.40
5	Net Profit / (Loss) after tax	632.24	1,779.43	925.79	2,664.87	2,210.28	3,311.45



6	Share of Profit/Loss transferred to non-controlling interest		-	-	-	-	-
7	Profit for the period	632.24	1279.43	925.79	2664.87	2,210.28	3311.45
8	Other Comprehensive Income						
	a. Items that will not be reclassified to profit or loss						
	i. Re-measurement of defined benefit plans	(11.50)	(36.89)	(10.54)	(52.85)	(27.21)	(17.46)
	ii. Change in Foreign Currency monetary item translation difference account (FCMITDA)	21.62	(2.12)	(29.03)	(2.98)	(28.81)	(60.44)
	b. Income tax relating to items that will not be reclassified to profit or loss						
	Re-measurement of defined benefit plans	(2.89)	(9.29)	(2.66)	(13.30)	(6.85)	(4.40)
9	Total Other Comprehensive Income	7.23	(48.30)	(42.23)	(69.13)	(62.87)	(82.30)
10	Total Comprehensive Income for the period	639.47	1231.13	883.56	2595.74	2,147.41	3,229.15
	Profit/Loss for the year attributable to						
	Owners of the Parent	625.70	1,270.88	923.42	2,652.69	2,204.72	3,303.08
	Non-Controlling Interest	6.54	8.55	2.36	12.18	5.55	8.37
	Other Comprehensive Income attributable to						
	Owners of the Parent	4.80	(47.61)	(45.56)	(72.70)	(69.92)	(87.34)
	Non-Controlling Interest	2.43	(0.69)	3.33	3.57	7.05	5.04
	Total Comprehensive Income attributable to						
	Owners of the Parent	630.50	1,223.27	877.86	2,579.99	2,134.80	3,215.74
	Non-Controlling Interest	8.97	7.86	5.69	15.75	12.60	13.41
11	Paid-up Equity Share Capital (Face value ₹ 2/- per Share)	628.15	628.15	314.08	628.15	314.08	314.08
12	Earning per Share - basic and diluted (in ₹)	2.01	4.07	2.95	8.48	7.04	10.55



- 1 The above IndAS compliant Consolidated un-audited financial results for the third quarter and the cumulative period ended 31st December, 2023 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 14th February, 2024.
- 2 The Statutory Auditors have carried out a limited review of the financial results for the third quarter and the cumulative period ended 31st December, 2023.
- 3 The Company's operations predominantly comprise of only one segment – Pumps & Spares, therefore, Segment Reporting does not apply.
- 4 On account of allotment of Bonus Equity Shares on 11th July, 2023, in the ratio of 1:1 (one Bonus Equity Share of ₹ 2/- each for one existing Equity Share of ₹ 2/- each, the Earning Per Share of the previous periods, basic as well as diluted, has been adjusted accordingly in terms of IndAS 33 for the previous periods given above
- 5 The Consolidated financial results have been prepared by consolidating the Company's un-audited financial results for the third quarter and the cumulative period ended 31st December, 2023 with the un-audited financial results Roto Pumps Americas, Inc., USA, Roto Pumps GmbH, Germany, Roto Overseas Pte Ltd, Singapore and Roto Energy Systems Ltd, India., Roto Pumps Mena, FZE, UAE, wholly owned subsidiary companies for the third quarter and the cumulative period ended 31st December, 2023.
- 6 Previous period figures have been regrouped/ rearranged, wherever necessary to make them comparable.

For Roto Pumps Ltd



Harish Chandra Gupta
Chairman & Managing Director
DIN : 00334405

Place : New Delhi
Dated : 14-02-2024

