

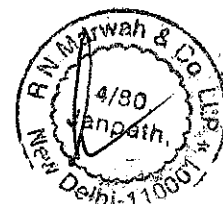


# ROTO PUMPS LTD.

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

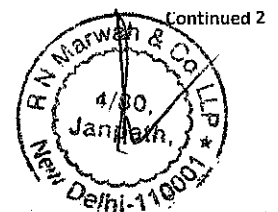
Statement of Standalone un-audited financial results for the second quarter and half-year ended 30th September, 2019

Sl	Particulars	Quarter ended			Half-year ended		Amount ₹ in Lakhs
		30-09-2019	30-06-2019	30-09-2018	30-09-2019	30-09-2018	Year ended
		Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
1	a. Revenue from operations	3,814.19	2,603.58	3,118.01	6,417.77	5,830.39	12,776.01
	b. Other income (including foreign currency gain/loss)	28.14	14.45	113.60	42.59	168.02	205.47
	<b>Total income from operations</b>	<b>3,842.33</b>	<b>2,618.03</b>	<b>3,231.61</b>	<b>6,460.36</b>	<b>5,998.41</b>	<b>12,981.48</b>
2	Expenditure						
	a. Cost of materials consumed	1,115.35	1,146.77	1,194.50	2,262.12	2,159.59	4,634.81
	b. Changes in inventories of finished goods and work in progress	176.20	(426.98)	(152.99)	(250.78)	(317.31)	(295.64)
	c. Employee benefits expenses	838.78	782.99	811.82	1,621.77	1,538.48	3,048.95
	d. Finance costs	54.85	47.15	62.39	102.00	121.29	253.90
	e. Depreciation and amortization expense	171.02	164.85	201.21	335.87	368.22	743.91
	f. Other expenses	719.30	574.20	701.42	1,293.50	1,225.68	2,550.11
3	<b>Total expenses</b>	<b>3,075.50</b>	<b>2,288.98</b>	<b>2,818.35</b>	<b>5,364.48</b>	<b>5,095.95</b>	<b>10,936.04</b>
4	<b>Profit / (Loss) before tax</b>	<b>766.83</b>	<b>329.05</b>	<b>413.26</b>	<b>1,095.88</b>	<b>902.46</b>	<b>2,045.44</b>
5	Tax expenses						
	a. Current tax	125.38	109.77	131.63	235.15	258.31	568.02
	b. Deferred tax	(7.30)	(17.45)	(5.62)	(24.75)	(79.58)	(57.81)
	c. Short/(Excess) provisions for previous years	-	-	-	-	-	5.43
6	<b>Net Profit / (Loss) after tax</b>	<b>618.75</b>	<b>236.73</b>	<b>287.25</b>	<b>885.48</b>	<b>723.73</b>	<b>1,529.80</b>
7	Other Comprehensive Income						
	a. Items that will not be reclassified to profit or loss						
	l. remeasurement of defined benefit plans	(26.84)	0.06	3.47	(17.78)	6.93	(25.45)
	b. Income tax relating to items that will not be reclassified to profit or loss						
	l. remeasurement of defined benefit plans	(7.12)	2.64	1.01	(4.40)	2.02	(7.41)
8	<b>Total Other Comprehensive Income</b>	<b>(33.96)</b>	<b>11.70</b>	<b>4.48</b>	<b>(22.26)</b>	<b>8.95</b>	<b>(32.86)</b>
9	<b>Total Comprehensive Income for the period</b>	<b>614.80</b>	<b>248.43</b>	<b>291.73</b>	<b>863.23</b>	<b>732.68</b>	<b>1,496.94</b>
10	Paid-up Equity Share Capital (Face value ₹ 2/- per Share)	309.08	309.08	309.08	309.08	309.08	309.08
11	<b>Earning per Share - basic and diluted (In ₹)</b>	<b>4.20</b>	<b>1.53</b>	<b>1.86</b>	<b>5.73</b>	<b>4.68</b>	<b>9.90</b>



Notes :

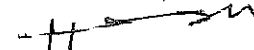
1 Statement of standalone Assets and Liabilities		Amount ₹ in Lakhs	
Sl	Particulars	As at 30-09-2019	As at 31-03-2019
		Reviewed	Audited
<b>A</b>	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	a. Property, plant and equipment	4305.38	4514.09
	b. Capital work-in-progress	12.69	7.00
	c. Investment property	3.49	3.57
	d. Other intangible assets	50.03	70.02
	e. Investment in Subsidiaries, Associates and Joint Venture	928.18	908.61
	f. Deferred tax assets (net)	80.94	60.67
	<b>Sub-total non-current assets</b>	<b>5380.71</b>	<b>5563.96</b>
2	<b>Current assets</b>		
	a. Inventories	2819.96	2440.87
	b. Financial Assets		
	i. Trade receivables	3494.93	3563.96
	ii. Cash and cash equivalents	420.09	240.84
	iii. Bank balance other than (ii) above	231.16	229.20
	iv. Loans and advances	74.15	74.29
	v. Other financial assets	7.79	35.60
	c. Other current assets	1770.76	1456.64
	<b>Sub-total current assets</b>	<b>8818.84</b>	<b>8041.40</b>
	<b>TOTAL ASSETS</b>	<b>14199.55</b>	<b>13605.36</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
1	<b>Equity</b>		
	a. Equity share capital	309.08	309.08
	b. Other equity	8987.22	8123.99
	<b>Sub-total equity</b>	<b>9296.30</b>	<b>8433.07</b>
2	<b>Non-current liabilities</b>		
	a. Financial liabilities		
	i. Borrowings	60.19	91.62
	b. Provisions	24.02	31.60
	c. Deferred tax liabilities (net)	-	-
	<b>Sub-total Non current liabilities</b>	<b>84.21</b>	<b>123.22</b>
3	<b>Current liabilities</b>		
	a. Financial liabilities		
	i. Borrowings	2068.88	2433.88
	ii. Trade payables	990.45	1069.51
	iii. Other financial liabilities	97.59	134.99
	b. Other current liabilities	780.45	796.61
	c. Provisions	83.58	46.06
	d. Current tax liabilities (Net)	798.09	568.02
	<b>Total current liabilities</b>	<b>4819.04</b>	<b>5049.07</b>
	<b>TOTAL LIABILITIES</b>	<b>4903.25</b>	<b>5172.29</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>14199.55</b>	<b>13605.36</b>



PARTICULARS	Half-year ended 30-09-2019	Year ended 31.03.2019
	Reviewed	Audited
<b>(A) CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Net Profit / (Loss) before tax	1,095.88	2,045.44
Adjustment for :		
Depreciation	335.87	743.91
Finance Cost	102.00	253.90
Interest Income	(7.75)	(26.04)
Net (gains)/loss on disposal of property, plant and equipment	0.01	0.41
Remeasurement of defined benefit liabilities	(17.78)	(25.45)
Net (gains)/loss on fair valuation of derivative contracts	27.12	(34.23)
<b>Operating Profit / (Loss) before Working Capital Changes</b>	<b>1,535.35</b>	<b>2,957.94</b>
<b>Movement in working capital</b>		
Adjustments for (increase)/decrease in operating assets:		
Inventories	(379.09)	(251.86)
Trade receivables	69.03	(533.12)
Loans	0.14	11.54
Other current financial assets	27.81	(28.99)
Other current assets	(110.15)	(159.27)
Adjustments for increase/(decrease) in operating liabilities:		
Trade payables	(79.06)	(149.12)
Other current financial liabilities	(0.79)	(4.23)
Other current liabilities	(30.62)	117.21
Provisions	29.94	(45.22)
<b>Cash generated from operations (A)</b>	<b>1,062.56</b>	<b>1,914.89</b>
Direct Tax Paid (Net)	(191.33)	(585.21)
<b>Net cash generated from operating activities</b>	<b>871.23</b>	<b>1,329.68</b>
<b>(B) CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Payment of Property, Plant and Equipment	(110.37)	(719.23)
Payment of Capital Work In Progress	(5.69)	16.29
Proceeds from disposal of Property, Plant and Equipment	0.02	5.75
Investment in Subsidiary	(19.58)	(169.84)
Interest Received	7.75	26.04
Net (Gain)/Loss on fair valuation of derivative contract	(27.12)	34.23
<b>Net Cash used in Investing Activities (B)</b>	<b>(154.98)</b>	<b>(806.76)</b>
<b>(C) CASH FLOW FROM FINANCING ACTIVITIES:</b>		
Proceeds from Non-current borrowings	(68.05)	(217.84)
Proceeds from Current borrowings	(365.00)	(3.71)
Interest Paid	(102.00)	(253.90)
Dividend & Dividend tax Paid	-	(74.52)
<b>Net Cash used in Financing Activities (C)</b>	<b>(535.05)</b>	<b>(549.98)</b>
<b>Net increase in Cash and Cash Equivalents (A+B+C)</b>	<b>181.20</b>	<b>(27.05)</b>
Cash and Cash Equivalents as at the beginning of the period	470.05	497.10
<b>Cash and Cash Equivalents as at the end of the period</b>	<b>651.25</b>	<b>470.05</b>

- 3 The above Standalone un-audited financial results for the second quarter and half-year ended 30th September, 2019 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 12th November, 2019.
- 4 The Statutory Auditors have carried out a limited review of the financial results for the second quarter and half-year ended 30th September, 2019.
- 5 The Company's operations predominantly comprise of only one segment - Pumps & Spares, therefore, Segment Reporting does not apply.
- 6 Previous period figures have been regrouped/ rearranged, wherever necessary to make them comparable.

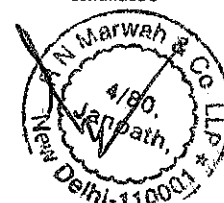
By Order of the Board



Harish Chandra Gupta  
Chairman & Managing Director  
DIN : 00334405

Place : Noida  
Dated: 12.11.2019

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

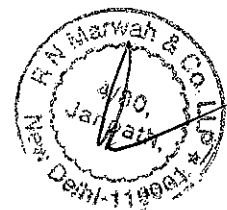
**TO THE BOARD OF DIRECTORS OF  
ROTO PUMPS LIMITED**

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 2019 (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 Regulation') read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').

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 read with relevant rules issued thereunder; and other accounting principles generally accepted in India. 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. 2474.82 lakhs for the half year ended on 30<sup>th</sup> September, 2019, total net profit after tax Rs. 107.81 lakhs and total assets Rs. 2778.30 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

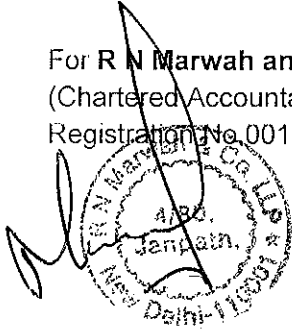
**Branch Office :**  
613, Suncity Business Tower, Golf Course Road, Gurgaon-122002  
813, Oxford Towers, 139, Airport Road, Bangalore-560 008

# 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 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

UDIN: 19096776AAAAFI1677  
Place: New Delhi  
Date: 12 November 2019

Statement of Consolidated un-audited financial results for the second quarter and half-year ended 30th September, 2019

Sl	Particulars	Quarter ended			Half-year ended		Amount ₹ in Lakhs
		30-09-2019	30-06-2019	30-09-2018	30-09-2019	30-09-2018	Year ended
		Reviewed	Reviewed	Un-audited	Reviewed	Un-audited	Audited
1	a. Revenue from operations	3,928.36	2,965.53	3,316.31	6,893.89	6,139.08	13,504.49
	b. Other Income (Including foreign currency gain/loss)	21.28	17.18	110.99	38.46	164.20	179.41
	<b>Total Income from operations</b>	<b>3,949.64</b>	<b>2,982.71</b>	<b>3,427.30</b>	<b>6,932.35</b>	<b>6,303.28</b>	<b>13,683.90</b>
2	Expenditure						
	a. Cost of materials consumed	1,194.40	1,293.72	1,282.23	2,488.12	2,333.39	4,938.04
	b. Changes in inventories of finished goods and work in progress	128.14	(437.01)	(205.55)	(308.87)	(404.10)	(438.73)
	c. Employee benefits expenses	960.64	852.34	885.01	1,812.98	1,666.17	3,310.80
	d. Finance costs	55.54	47.37	62.39	102.91	121.29	253.90
	e. Depreciation and amortization expense	173.67	167.48	202.77	341.15	371.36	748.22
	f. Other expenses	779.98	671.81	755.32	1,451.79	1,313.33	2,736.61
3	<b>Total expenses</b>	<b>3,292.37</b>	<b>2,595.71</b>	<b>2,982.17</b>	<b>5,888.08</b>	<b>5,401.44</b>	<b>11,548.84</b>
4	<b>Profit / (Loss) before tax</b>	<b>657.27</b>	<b>387.00</b>	<b>445.13</b>	<b>1,044.27</b>	<b>901.84</b>	<b>2,135.06</b>
5	Tax expenses						
	a. Current tax	125.38	109.77	131.63	235.15	258.31	571.98
	b. Deferred tax	(7.30)	(17.45)	(5.63)	(24.75)	(79.59)	(58.91)
	c. Short/(Excess) provisions for previous years	-	-	-	-	-	5.43
6	<b>Net Profit / (Loss) after tax</b>	<b>539.19</b>	<b>294.68</b>	<b>319.13</b>	<b>833.87</b>	<b>723.12</b>	<b>1,616.56</b>
7	Share of Profit/Loss transferred to non-controlling interest	-	-	(0.85)	-	(1.26)	(18.42)
	<b>Profit for the year</b>	<b>539.19</b>	<b>294.68</b>	<b>318.28</b>	<b>833.87</b>	<b>721.86</b>	<b>1,598.14</b>
8	Other Comprehensive Income						
	a. Items that will not be reclassified to profit or loss						
	i. remeasurement of defined benefit plans	(26.84)	9.06	3.46	(17.78)	6.93	(25.45)
	ii. Changes in foreign currency monetary item translation difference account (FCMITDA)	(10.39)	(0.91)	(5.88)	(11.30)	(23.75)	(83.18)
	b. Income tax relating to items that will not be reclassified to profit or loss						
	i. remeasurement of defined benefit plans	(7.12)	2.64	1.01	(4.48)	2.02	(7.41)
9	<b>Total Other Comprehensive Income</b>	<b>(44.35)</b>	<b>10.79</b>	<b>(1.41)</b>	<b>(33.56)</b>	<b>(14.80)</b>	<b>(116.04)</b>
10	<b>Total Comprehensive Income for the period</b>	<b>494.84</b>	<b>305.47</b>	<b>316.87</b>	<b>800.31</b>	<b>707.06</b>	<b>1,482.10</b>
	<b>Profit/Loss for the year attributable to</b>						
	Owners of the Parent	539.19	294.68	319.13	833.87	723.13	1,616.55
	Non Controlling Interest	-	-	(0.85)	-	(1.26)	(18.41)
		<b>539.19</b>	<b>294.68</b>	<b>318.28</b>	<b>833.87</b>	<b>721.87</b>	<b>1,598.14</b>
	<b>Other Comprehensive Income attributable to</b>						
	Owners of the Parent	(44.35)	10.79	(1.41)	(33.56)	(14.80)	(116.04)
	Non Controlling Interest	-	-	-	-	-	-
		<b>(44.35)</b>	<b>10.79</b>	<b>(1.41)</b>	<b>(33.56)</b>	<b>(14.80)</b>	<b>(116.04)</b>
	<b>Total Comprehensive Income attributable to</b>						
	Owners of the Parent	494.84	305.47	317.72	800.31	708.32	1,500.51
	Non Controlling Interest	-	-	(0.85)	-	(1.26)	(18.41)
		<b>494.84</b>	<b>305.47</b>	<b>316.87</b>	<b>800.31</b>	<b>707.06</b>	<b>1,482.10</b>
11	Paid-up Equity Share Capital (Face value ₹ 2/- per Share)	309.08	309.08	309.08	309.08	309.08	309.08
12	Earning per Share - basic and diluted (in ₹)	3.49	1.91	2.1	5.40	4.7	10.34

Notes :

## 1 Statement of Consolidated Assets and Liabilities

Amount ₹ in Lakhs

Sl	Particulars	As at 30-09-2019	As at 31-03-2019
		Reviewed	Audited
<b>A</b>	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	a. Property, plant and equipment	4348.66	4522.24
	b. Capital work-in-progress	12.69	7.00
	c. Investment property	3.49	3.57
	d. Other intangible assets	50.03	70.02
	e. Goodwill	78.49	78.50
	f. Deferred tax assets (net)	81.98	61.76
	<b>Sub-total non-current assets</b>	<b>4575.34</b>	<b>4743.09</b>
2	<b>Current assets</b>		
	a. Inventories	3203.53	2766.35
	b. Financial Assets		
	i. Trade receivables	3199.95	3400.16
	ii. Cash and cash equivalents	507.01	295.29
	iii. Bank balance other than (ii) above	231.16	229.20
	iv. Loans and advances	81.32	81.31
	v. Other financial assets	7.79	35.60
	c. Other current assets	1795.35	1465.36
	<b>Sub-total current assets</b>	<b>8986.11</b>	<b>8273.27</b>
	<b>TOTAL ASSETS</b>	<b>13561.45</b>	<b>13016.36</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
1	<b>Equity</b>		
	a. Equity share capital	309.08	309.08
	b. Other equity	8252.47	7452.16
	<b>Sub-total equity</b>	<b>8561.55</b>	<b>7761.24</b>
2	<b>Non-current liabilities</b>		
	a. Financial liabilities		
	i. Borrowings	60.19	91.62
	b. Provisions	24.02	31.60
	c. Deferred tax liabilities (net)	-	-
	<b>Sub-total Non current liabilities</b>	<b>84.21</b>	<b>123.22</b>
3	<b>Current liabilities</b>		
	a. Financial liabilities		
	i. Borrowings	2068.88	2433.88
	ii. Trade payables	1018.08	1139.64
	iii. Other financial liabilities	133.37	134.99
	b. Other current liabilities	808.4	809.31
	c. Provisions	88.87	46.06
	d. Current tax liabilities (Net)	798.09	568.02
	<b>Total current liabilities</b>	<b>4915.69</b>	<b>5131.90</b>
	<b>TOTAL LIABILITIES</b>	<b>4999.90</b>	<b>5255.12</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>13561.45</b>	<b>13016.36</b>

Continued 2



PARTICULARS	Half-year ended 30-09-2019	Year ended 31-03-2019
	Reviewed	Audited
<b>(A) CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Net Profit / (Loss) before tax	1,044.27	2,135.05
Adjustment for :		
Depreciation	341.15	748.22
Finance Cost	102.91	253.90
Interest Income	(7.75)	(26.10)
Net (gains)/loss on disposal of property, plant and equipment	0.01	0.41
Remeasurement of defined benefit liabilities	(17.78)	(25.45)
Net (gains)/loss on fair valuation of derivative contracts	27.12	(34.23)
Net gains/(loss) on foreign currency translation	(11.30)	(83.19)
Non Controlling interest	-	(18.42)
<b>Operating Profit / (Loss) before Working Capital Changes</b>	<b>1,478.63</b>	<b>2,950.19</b>
<b>Movement in working capital</b>		
Adjustments for (increase)/decrease in operating assets:		
Inventories	(437.18)	(394.96)
Trade receivables	240.21	(409.59)
Loans	(0.01)	11.13
Goodwill	-	(78.49)
Other current financial assets	27.81	(28.98)
Other current assets	(113.43)	(162.22)
Adjustments for increase/(decrease) in operating liabilities:		
Trade payables	(121.56)	(127.51)
Other current financial liabilities	(0.79)	(4.23)
Other current liabilities	(15.36)	109.31
Provisions	35.24	(55.16)
Non Controlling interest	-	(79.70)
<b>Cash generated from operations (A)</b>	<b>1,093.56</b>	<b>1,729.79</b>
Direct Tax Paid (Net)	(203.93)	(589.17)
<b>Net cash generated from operating activities</b>	<b>889.63</b>	<b>1,140.62</b>
<b>(B) CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Payment of Property , Plant and Equipment	(150.79)	(719.64)
Payment of Capital Work In Progress	(5.69)	16.29
Proceeds from disposal of Property , Plant and Equipment	0.02	5.75
Investment in Subsidiary	-	-
Interest Received	7.75	26.10
Net (Gain)/Loss on fair valuation of derivative contract	(27.12)	34.23
<b>Net Cash used in Investing Activities (B)</b>	<b>(175.83)</b>	<b>(637.27)</b>
<b>(C) CASH FLOW FROM FINANCING ACTIVITIES:</b>		
Proceeds from Non-current borrowings	(32.21)	(217.84)
Proceeds from Current borrowings	(365.00)	(3.71)
Interest Paid	(102.91)	(253.90)
Dividend & Dividend tax Paid	-	(74.52)
<b>Net Cash used in Financing Activities (C)</b>	<b>(500.12)</b>	<b>(549.98)</b>
<b>Net increase in Cash and Cash Equivalents (A+B+C)</b>	<b>213.68</b>	<b>(46.62)</b>
Cash and Cash Equivalents as at the beginning of the period	524.49	571.12
<b>Cash and Cash Equivalents as at the end of the period</b>	<b>738.17</b>	<b>524.50</b>

3 The above Consolidated un-audited financial results for the second quarter and half-year ended 30th September, 2019 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 12th November, 2019.

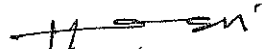
4 Consolidated financial results have been prepared by consolidating the Company's un-audited financial results for the second quarter and half-year ended 30th September, 2019 with the un-audited financial results Roto Pumps Americas, Inc., USA Roto Pumpen GmbH, Germany and Roto Overseas Pte Ltd, wholly owned subsidiary companies for the second quarter and half-year ended 30th September, 2019. During the year ended March 31st, 2019 the company has acquired balance 320,000 Shares of SGD 1 each of Roto Overseas Pte Ltd, Singapore from Joint venture Partner and the Singapore company became the wholly owned subsidiary.

5 The Statutory Auditors have carried out a limited review of the financial results for the second quarter and half-year ended 30th September, 2019.

6 During the previous year, the Company had opted to publish consolidated financial results on an annual basis. Accordingly, the consolidated financial results for the second quarter and half-year ended 30th September, 2018 are approved by the Board of Directors of the Company but have not been subjected to review by the Statutory Auditors.

7 Previous period figures have been regrouped/ rearranged, wherever necessary to make them comparable.

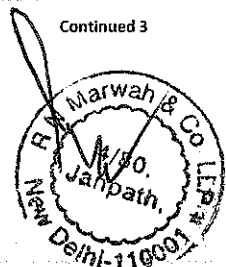
By Order of the Board



Harish Chandra Gupta  
Chairman & Managing Director  
DIN : 00334405

Place : Noida  
Dated: 12.11.2019

Continued 3





**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 for the quarter ended and six month ended 30 September, 2019 ("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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to 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 and the statement of consolidated cash flows for the corresponding six month ended 30 September, 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:

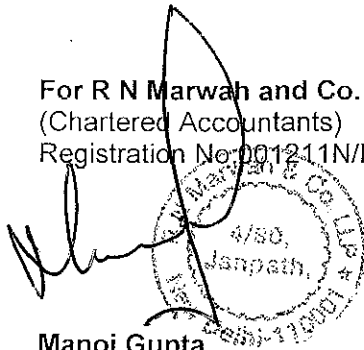
- a) Roto Pumps Americas Inc., USA (Wholly Owned Subsidiary).  
Roto Pumps North America, Inc. (Step-down)
- b) Roto Pumpen GMBH, Germany (Wholly Owned Subsidiary).
- c) Roto Overseas Pte Ltd., Singapore (Wholly Owned Subsidiary).  
Roto Pumps (Africa) Pty Ltd. (Step-down)

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. 999.25 lakhs, total net loss of Rs. 51.61 lakhs and total assets of Rs. 955.16 lakhs for the quarter and half yearly ended 30<sup>th</sup> September 2019. 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 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: 001241N/N500019



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

UDIN: 19096776 AAAA F J3075

Place: New Delhi

Date: 12<sup>th</sup> November 2019