



## ROTO PUMPS LTD.

Regd. Off.: "Roto House", Noida Special Economic Zone, Noida - 201305  
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CIN : L28991UP1975PLC004152, Website: www.rotopumps.com

Statement of standalone un-audited financial results for the second quarter and half year ended 30th September, 2017

Amount \* In Lakhs

Sl. No.	Particulars	Quarter ended			Half year ended	
		30-09-2017	30-06-2017	30-09-2016	30-09-2017	30-09-2016
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited
1	a. Revenue from operations	2691.57	1889.29	2299.99	4580.86	4352.48
	b. Other income	48.35	48.37	16.79	96.72	41.35
	<b>Total income from operations</b>	<b>2739.92</b>	<b>1937.66</b>	<b>2316.78</b>	<b>4677.58</b>	<b>4393.80</b>
2	<b>Expenditure</b>					
	a. Cost of materials consumed	922.37	684.53	716.29	1606.90	1277.82
	b. Changes in inventories of finished goods and work in	(95.09)	(140.59)	(21.64)	(235.68)	8.09
	c. Employee benefits expenses	661.60	572.16	580.99	1233.76	1139.86
	d. Finance costs	61.94	76.32	80.36	138.26	157.00
	e. Depreciation and amortisation expense	178.16	165.59	186.30	343.75	361.27
	f. Other expenses	577.50	534.28	588.51	1111.78	1097.38
3	<b>Total expenses</b>	<b>2306.48</b>	<b>1892.29</b>	<b>2130.81</b>	<b>4198.77</b>	<b>4041.42</b>
4	<b>Profit / (Loss) before tax</b>	<b>433.44</b>	<b>45.37</b>	<b>185.97</b>	<b>478.81</b>	<b>352.38</b>
5	<b>Tax expenses</b>					
	a. Current tax	168.19	35.33	83.87	203.52	157.07
	b. Deferred tax	(15.50)	(27.18)	(93.31)	(42.68)	(29.41)
	c. Short/(Excess) provisions for previous years	-	0.03	1.53	0.03	1.53
6	<b>Net Profit / (Loss) after tax</b>	<b>280.75</b>	<b>37.19</b>	<b>133.88</b>	<b>317.94</b>	<b>223.19</b>
7	<b>Other Comprehensive Income</b>					
	a. Items that will not be reclassified to profit or loss					
	i. remeasurements of defined benefit plans	(10.00)	(6.86)	(10.53)	(16.86)	(21.05)
	b. Items that will be reclassified to profit or loss					
	ii. Income tax relating to items that will be reclassified to profit or loss	(3.46)	(2.36)	(3.64)	(5.84)	(7.29)
8	<b>Total Other Comprehensive Income</b>	<b>(13.46)</b>	<b>(9.24)</b>	<b>(14.17)</b>	<b>(22.70)</b>	<b>(28.35)</b>
9	<b>Total Comprehensive Income for the period</b>	<b>267.29</b>	<b>27.95</b>	<b>119.71</b>	<b>295.24</b>	<b>194.84</b>
10	<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>
11	<b>Earning per Share - basic and diluted (in *)</b>	<b>1.82</b>	<b>0.24</b>	<b>0.87</b>	<b>2.06</b>	<b>1.44</b>

**Notes :**

- The above Standalone Un-audited Financial Results for the second quarter ended 30th September, 2017 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, 2017. The financial results are prepared in accordance with the Indian Accounting Standard (Ind AS) as prescribed under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules 2015 (as amended).
- The Company has adopted Indian Accounting Standards (Ind-AS) with the transition date of April 1, 2016. Accordingly, the financial results for quarters ended September 30, 2016 and September 30, 2017 have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated July 5, 2016. The reconciliation of net profit for the quarter ended September 30, 2016 under Ind AS and previous Indian GAAP is as follows:

Particulars	Quarter ended 30-09-2016	Half year ended 30-09-2016
Net Profit as per previous GAAP	125.44	200.23
Ind-As adjustments: Add/ (less)		
Actuarial gain/loss on employees defined benefits plan recognised in other	14.18	28.35
Gain on forward cover MTM	(1.50)	0.00
Lease Amortised	(2.57)	(5.14)
Amount of depreciation adjusted to revaluation reserves	(0.10)	(0.19)
Provision for impairments of trade receivables based on ECL Model	(3.19)	(0.09)
Deferred tax on profit loss items	1.62	0.03
Net Profit as per Ind-AS	133.88	223.19
Other comprehensive income net of Income tax	(14.17)	(28.35)
<b>Total comprehensive income as reported under Ind-AS</b>	<b>119.71</b>	<b>194.84</b>

- Results for the quarter ended 30th September, 2017 has been subjected to limited review by the Statutory Auditors. The Ind-AS compliant corresponding figures of quarter ended 30th June, 2016 have not been subjected to limited review or audit by the Statutory Auditors. The Company has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.
- The Company's business predominantly comprise of only one segment - Pumps & Spares, therefore, segment reporting does not apply.
- The format for the unaudited quarterly results as prescribed in SEBI's Circular No. CIR/CFD/CMD/15/2015 dated 30th November 2015 has been modified to comply with the requirements of SEBI's Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016, Ind AS and Schedule III of the Companies Act, 2013 applicable to the Company and is required to comply with Ind-AS.
- Previous period figures have been regrouped / rearranged wherever necessary, to make them comparable.

Place: **NEW DELHI**  
Dated: **11/11/2017**

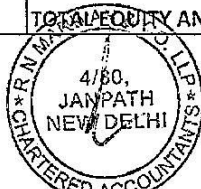
By Order of the Board  
**Rajesh Chandra Gupta**  
Chairman & Managing Director  
CIN : 00334405



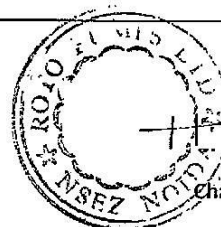
# ROTO PUMPS LTD.

Regd. Off.: "Roto House", Noida Special Economic Zone, Noida - 201305  
Standalone Statement of un-audited Asset and Liabilities as at 30.09.2017

Sl	Particulars	Amount ₹ in lacs
<b>A</b>	<b>ASSETS</b>	
<b>1</b>	<b>Non-current assets</b>	
	a. Property, plant and equipment	4718.24
	b. Capital work-in-progress	36.58
	c. Investment property	3.80
	d. Other intangible assets	35.80
	e. Investment in Subsidiaries, Associates and Joint Venture	738.77
	<b>Sub-total non-current assets</b>	<b>5533.19</b>
<b>2</b>	<b>Current assets</b>	
	a. Inventories	2233.94
	b. Financial Assets	
	i. Trade receivables	2746.10
	ii. Cash and cash equivalents	414.56
	iii. Bank balance other than (ii) above	13.23
	iv. Loans and advances	64.38
	c. Other current assets	1236.33
	<b>Sub-total current assets</b>	<b>6708.54</b>
	<b>TOTAL ASSETS</b>	<b>12241.73</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>	
<b>1</b>	<b>Equity</b>	
	a. Equity share capital	309.08
	b. Other equity	6247.82
	<b>Sub-total equity</b>	<b>6556.90</b>
<b>2</b>	<b>Non-current liabilities</b>	
	a. Financial liabilities	
	i. Borrowings	148.81
	b. Provisions	85.90
	c. Deferred tax liabilities (net)	8.01
	<b>Sub-total Non current liabilities</b>	<b>242.72</b>
<b>3</b>	<b>Current liabilities</b>	
	a. Financial liabilities	
	i. Borrowings	2543.14
	ii. Trade payables	1028.47
	iii. Other financial liabilities	543.25
	b. Other current liabilities	604.26
	c. Provisions	722.99
	d. Current tax liabilities (Net)	
	<b>Total current liabilities</b>	<b>5442.11</b>
	<b>TOTAL LIABILITIES</b>	<b>5684.83</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>12241.73</b>



Place: Noida  
Dated: 13/11/2017



By Order of the Board

Harish Chandra Gupta  
Chairman & Managing Director

DIN: 00334405