



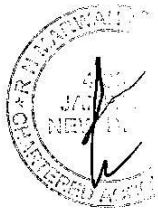
ROTO PUMPS LTD.

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Statement of standalone un-audited financial results for the third quarter and nine months ended 31st December, 2017

Amount ₹ in Lakhs

Sl. No.	Particulars	Quarter ended			Nine months ended	
		31-12-2017	30-09-2017	31-12-2016	31-12-2017	31-12-2016
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited
1	a. Revenue from operations	2537.39	2691.57	2194.32	7118.25	6546.77
	b. Other income (including foreign currency gain/loss)	(36.55)	48.35	51.53	60.17	92.88
	Total income from operations	2500.84	2739.92	2245.85	7178.42	6639.65
2	Expenditure					
	a. Cost of materials consumed	883.97	922.37	824.31	2490.87	2102.13
	b. Changes in inventories of finished goods and work in progress	(58.30)	(95.09)	(143.28)	(293.98)	(135.19)
	c. Employee benefits expenses	660.88	661.60	538.23	1894.64	1678.09
	d. Finance costs	83.65	61.94	84.14	221.91	241.14
	e. Depreciation and amortisation expense	173.81	178.16	180.85	517.56	542.12
	f. Other expenses	589.54	577.50	573.85	1701.32	1671.23
3	Total expenses	2333.55	2306.48	2058.10	6532.32	6099.52
4	Profit / (Loss) before tax	167.29	433.44	187.75	646.10	540.13
5	Tax expenses					
	a. Current tax	78.71	168.19	81.49	282.23	238.56
	b. Deferred tax	(32.15)	(15.50)	(26.37)	(74.83)	(55.78)
	c. Short/(Excess) provisions for previous years	(5.49)	-	0.03	(5.46)	1.56
6	Net Profit / (Loss) after tax	126.22	280.75	132.60	444.16	355.79
7	Other Comprehensive Income					
	a. Items that will not be reclassified to profit or loss					
	i. remeasurements of defined benefit plans	(0.86)	(10.00)	(10.53)	(17.72)	(31.59)
	b. Items that will be reclassified to profit or loss					
	i. Income tax relating to items that will be reclassified to profit or loss	(0.29)	(3.46)	(3.64)	(6.13)	(10.93)
8	Total Other Comprehensive Income	(1.15)	(13.46)	(14.17)	(23.85)	(42.52)
9	Total Comprehensive Income for the period	125.07	267.29	118.43	420.31	313.27
10	Paid-up Equity Share Capital (Face value ₹ 2/- per Share)	309.08	309.08	309.08	309.08	309.08
11	Earning per Share - basic and diluted (in ₹)	0.82	1.82	0.86	2.87	2.30



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Notes :

- 1 The above Standalone Un-audited Financial Results for the third quarter and nine months ended 31st December, 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 10th February, 2018. 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).
- 2 The Company has adopted Indian Accounting Standards (Ind-AS) with the transition date of April 1, 2016. Accordingly, the financial results for quarters ended December 31, 2016 and December 31, 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 December 31, 2016 under Ind AS and previous Indian GAAP is as follows:

Particulars	Quarter ended 31-12-2016	Nine months ended 31-12-2016
Net Profit as per previous GAPP	125.16	325.39
Ind-As adjustments: Add/ (less)		
Actuarial gain/loss on employees defined benefits plan recognised in other comprehensive income	14.17	42.52
Gain on forward cover MTM	8.12	8.12
Lease Amortised	(2.57)	(7.71)
Amount of depreciation adjusted to revaluation reserves	(0.09)	(0.28)
Provision for impairments of trade receivables based on ECL Model	(14.34)	(14.43)
Deferred tax on profit loss items	2.15	2.18
Net Profit as per Ind-AS	132.60	355.79
Other comprehensive income net of income tax	(14.17)	(42.52)
Total comprehensive income as reported under ind-AS	118.43	313.27

- 3 Results for the quarter ended 31st December, 2017 have been subjected to limited review by the Statutory Auditors. The Ind- AS compliant corresponding figures of quarter ended 31st December, 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.
- 4 The Company's operations predominantly comprise of only one segment - Pumps & Spares, therefore, segment reporting does not apply.
- 5 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 to the Companies Act, 2013 applicable to the Company that is required to comply with Ind-AS.
- 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: 10th February, 2018