

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 third quarter and Cumulative period ended 31st December, 2021

Amount ₹ in Lakhs

| Sl. | Particulars | Quarter ended | | | Cumulative Period | | Year ended |
|-----|---|----------------|-----------------|-----------------|-------------------|-----------------|------------------|
| | | 31-12-2021 | 30-09-2021 | 31-12-2020 | 31-12-2021 | 31-12-2020 | 31-03-2021 |
| | | | Un-audited | Un-audited | Un-audited | Un-audited | Audited |
| 1 | a. Revenue from Operation | 4015.95 | 3,742.28 | 3,353.03 | 11035.24 | 8,308.11 | 11,572.15 |
| | b. Other income | 138.49 | 56.15 | 66.79 | 287.71 | 215.06 | 424.90 |
| | Total income from operations | 4154.44 | 3,798.43 | 3,421.82 | 11322.95 | 8,523.17 | 11,997.05 |
| 2 | Expenditure | | | | | | |
| | a. Cost of materials consumed | 1411.20 | 1,416.99 | 1,141.11 | 3768.43 | 2,396.29 | 3,649.00 |
| | b. Changes in inventories of finished goods and work in progress | 1.76 | (265.93) | 35.37 | (319.35) | 278.78 | 152.54 |
| | c. Employee benefits expenses | 898.82 | 890.07 | 718.62 | 2608.12 | 1,888.84 | 2,859.28 |
| | d. Finance costs | 23.59 | 12.03 | 8.21 | 47.39 | 22.87 | 26.19 |
| | e. Depreciation and amortization expense | 136.92 | 105.82 | 141.59 | 386.41 | 421.20 | 562.39 |
| | f. Other expenses | 754.51 | 697.60 | 486.42 | 1954.09 | 1319.79 | 2,032.40 |
| | Total Expenses | 3226.80 | 2,856.58 | 2,531.32 | 8445.09 | 6,327.77 | 9,281.80 |
| 3 | Profit / (Loss) before tax | 927.64 | 941.85 | 890.50 | 2877.86 | 2,195.40 | 2,715.25 |
| 4 | Tax expenses | | | | | | |
| | a. Current tax | 227.77 | 237.62 | 236.97 | 724.07 | 567.87 | 745.66 |
| | b. Deferred tax | (6.64) | (13.95) | (17.43) | (21.24) | 9.38 | 17.79 |
| | c. Short/(Excess) provisions for previous years | | | | | | 10.06 |
| 5 | Net Profit / (Loss) after tax | 706.51 | 718.18 | 670.96 | 2175.03 | 1,618.15 | 1,941.74 |
| 6 | Other Comprehensive Income | | | | | | |
| | a. Items that will not be reclassified to profit or loss | | | | | | |
| | Re-measurement of defined benefit plans | (23.46) | (31.53) | (27.42) | (51.51) | (23.88) | 5.60 |
| | b. Income tax relating to items that will not be reclassified to profit or loss | | | | | | |
| | Re-measurement of defined benefit plans | (5.91) | (7.94) | (6.90) | (12.97) | (6.01) | 1.41 |
| 7 | Total Other Comprehensive Income | (29.37) | (39.47) | (34.32) | (64.48) | (29.89) | 7.01 |
| 8 | Total Comprehensive Income for the period | 677.14 | 678.71 | 636.64 | 2110.55 | 1,588.26 | 1,948.75 |
| 9 | Paid-up Equity Share Capital (Face value ₹ 2/- per Share) | 309.08 | 309.08 | 309.08 | 309.08 | 309.08 | 309.08 |
| 10 | Earning per Share - basic and diluted (in ₹) | 4.57 | 4.65 | 4.34 | 14.07 | 10.47 | 12.56 |



Notes

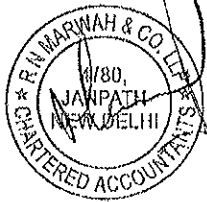
- 1 The above IndAS compliant Standalone un-audited financial results for the third quarter and the Cumulative period ended 31st December, 2021 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 11th February, 2022.
- 2 The Statutory Auditors have carried out a limited review of the financial results for the third quarter and cumulative period ended 31st December, 2021.
- 3 The Company's operations predominantly comprise of only one segment - Pumps & Spares, therefore, Segment Reporting does not apply.
- 4 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 : Delhi

Dated : 11-02-2022



INDEPENDENT AUDITOR'S REVIEW REPORT

To

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 December 31, 2021 (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').

These quarterly and nine months financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (Ind AS 34), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

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. 4171.06 lakhs for the quarter ended 31st December, 2021 and total net profit after tax Rs. 622.21 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.

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

LLPID No.: AAC-566

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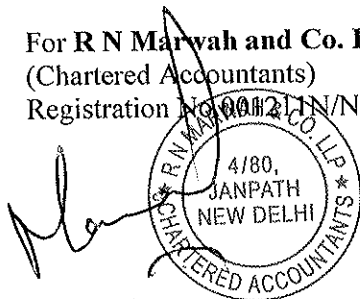


R.N. MARWAH & CO. LLP

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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: 22096776ABLRRD8340

Place: Noida

Date: 11th February 2022

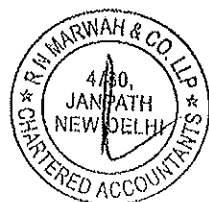
ROTO PUMPS LTD.

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Tel.: 0120-2567902-05, Fax: 0120-2567911, Email: investors@rotopumps.com
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Statement of Consolidated un-audited financial results for the third quarter and Cumulative period ended 31st December, 2021

Amount ₹ in Lakhs

| Sl | Particulars | Quarter ended | | | Cumulative Period | | Year ended |
|----|--|----------------|----------------|-----------------|-------------------|-----------------|------------------|
| | | 31-12-2021 | 30-09-2021 | 31-12-2020 | 31-12-2021 | 31-12-2020 | 31-03-2021 |
| | | Un-audited | Un-audited | Un-audited | Un-audited | Un-audited | Audited |
| 1 | a. Revenue from Operation | 4706.03 | 4320.78 | 3,786.08 | 12636.18 | 9049.59 | 12,652.68 |
| | b. Other income | 118.54 | 41.75 | 119.67 | 272.47 | 296.30 | 507.07 |
| | Total income from operations | 4824.57 | 4362.53 | 3,905.75 | 12908.65 | 9,345.89 | 13,159.75 |
| 2 | Expenditure | | | | | | |
| | a. Cost of materials consumed | 1597.51 | 1557.61 | 1,308.07 | 4262.34 | 2,776.90 | 4,140.55 |
| | b. Changes in inventories of finished goods and work in progress | (49.50) | (257.76) | (15.83) | (439.00) | 143.89 | (13.39) |
| | c. Employee benefits expenses | 1109.73 | 1092.14 | 902.65 | 3211.62 | 2,390.85 | 3,493.31 |
| | d. Finance costs | 25.11 | 14.60 | 10.25 | 52.73 | 26.62 | 31.11 |
| | e. Depreciation and amortization expense | 157.65 | 131.22 | 157.02 | 445.63 | 448.84 | 603.38 |
| | f. Other expenses | 883.65 | 773.15 | 535.65 | 2250.99 | 1,490.34 | 2,338.83 |
| | Total Expenses | 3724.15 | 3310.96 | 2,897.81 | 9784.31 | 7,277.44 | 10,593.79 |
| 3 | Profit / (Loss) before tax | 1100.42 | 1051.57 | 1,007.94 | 3124.34 | 2,068.45 | 2,565.97 |
| 4 | Tax expenses | | | | | | |
| | a. Current tax | 269.63 | 259.78 | 250.55 | 801.11 | 588.42 | 783.75 |
| | b. Deferred tax | 8.85 | (14.55) | (18.86) | (3.49) | 7.95 | (60.95) |
| | c. Short / (Excess) provisions for previous years | | | | | | 10.06 |
| 5 | Net Profit / (Loss) after tax | 821.94 | 806.34 | 776.25 | 2326.72 | 1,472.08 | 1,833.10 |



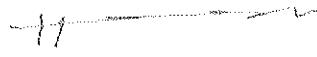
| | | | | | | | |
|----|---|---------|---------|---------|---------|----------|----------|
| 6 | Profit for the period | 821.94 | 806.34 | 776.25 | 2326.72 | 1472.08 | 1,833.10 |
| 7 | Other Comprehensive Income | | | | | | |
| | a. Items that will not be reclassified to profit or loss | | | | | | |
| | i. Re-measurement of defined benefit plans | (23.46) | (31.53) | (27.41) | (51.51) | (23.87) | 5.60 |
| | ii. Change in Foreign Currency monetary item translation difference account (FCMIFDA) | 22.21 | 11.03 | (34.92) | 3.76 | (44.70) | (46.63) |
| | b. Income tax relating to items that will not be reclassified to profit or loss | | | | | | |
| | Re-measurement of defined benefit plans | (5.90) | (7.94) | (6.90) | (12.96) | (6.01) | 1.41 |
| 8 | Total Other Comprehensive Income | (7.15) | (28.44) | (69.23) | (60.71) | (74.58) | (39.62) |
| 9 | Total Comprehensive Income for the period | 814.79 | 777.90 | 707.02 | 2266.01 | 1,397.50 | 1,793.48 |
| | Profit/Loss for the year attributable to | | | | | | |
| | Owners of the Parent | 819.28 | 806.34 | 776.25 | 2324.06 | 1,472.08 | 1,833.10 |
| | Non-Controlling Interest | 2.66 | - | - | 2.66 | - | - |
| | Other Comprehensive Income attributable to | | | | | | |
| | Owners of the Parent | (7.15) | (28.44) | (69.23) | (60.71) | (74.58) | (39.62) |
| | Non-Controlling Interest | - | - | - | - | - | - |
| | Total Comprehensive Income attributable to | | | | | | |
| | Owners of the Parent | 812.13 | 777.90 | 707.02 | 2263.35 | 1,397.50 | 1,793.48 |
| | Non-Controlling Interest | 2.66 | - | - | 2.66 | - | - |
| 10 | Paid-up Equity Share Capital (Face value ₹ 2/- per Share) | 309.08 | 309.08 | 309.08 | 309.08 | 309.08 | 309.08 |
| 11 | Earning per Share - basic and diluted (in ₹) | 5.32 | 5.22 | 5.02 | 15.06 | 9.53 | 11.86 |



Notes

- 1 The above IndAS compliant Consolidated un-audited financial results for the third quarter and the cumulative period ended 31st December, 2021 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 February, 2022.
- 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, 2021.
- 3 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, 2021 with the un-audited financial results Roto Pumps Americas, Inc., USA, Roto Pumpen GmbH, Germany, Roto Overseas Pte Ltd, Singapore and Roto Energy Systems Ltd, India, wholly owned subsidiary companies for the third quarter and the cumulative period ended 31st December, 2021.
- 4 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 : Delhi
Dated : 11-02-2022



INDEPENDENT AUDITOR'S REVIEW REPORT

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 and nine months ended December 31, 2021 ("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.

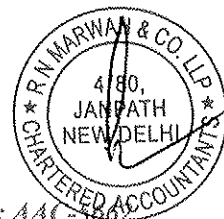
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information 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.

The Statement includes the results of the entities as given below:

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. (Stepdown)
- b) Roto Pumpen GMBH, Germany (Wholly Owned Subsidiary).
- c) Roto Overseas Pte Ltd., Singapore (Wholly Owned Subsidiary).
Roto Pumps (Africa) Pty Ltd. (Stepdown)
Roto Pumps (Malaysia) Sdn.Bhd. (Stepdown)
- d) Roto Energy System Ltd. (Wholly Owned Subsidiary)



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R.N. MARWAH & CO. LLP

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We did not review the interim financial results and other financial information in respect of 6 foreign subsidiaries including 3 step-down and 1 Indian subsidiary whose interim financial results/information reflects total revenue of Rs. 3982.35 lakhs and total net profit after tax Rs. 204.98 lakhs for the nine months ended 31st December 2021. Out of the 6 foreign subsidiaries, interim financial results and other financial information of 3 foreign subsidiaries have been reviewed by the other auditor 1 foreign subsidiary is non-operative and the transactions of 2 foreign subsidiaries 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 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. 001211N/N500019



Manoj Gupta
(Partner)
Membership No. 096776

UDIN: 22096776ABL51W5471
Place: Noida
Date: 11th February 2022