Roto pumps
since 1968

RPL/CORP/BSE
June 08, 2021

BSE Ltd.
Listing Compliance Department,
Phiroze Jeejeebhoy Towers,
Dalal Street,
MUMBAI – 400 001

Dear Sir,

Sub: **Outcome of the Board Meeting dated 08.06.2021**
Ref.: **Scrip Code 517500**

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Part A of Schedule III thereto, we would like to inform you that the Board of Directors of the Company at its meeting held on 08.06.2021, has inter-alia -

a. Approved standalone and consolidated audited financial results of the Company for the fourth quarter and the financial year ended on 31st March 2021. The said results and auditor's reports are enclosed; and

b. The Board also recommended a final dividend of Rs 0.35/- per equity share of Rs. 2/- each i.e.17.5% for the financial year ended 31st March 2021.

This is for your information and records please.

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**

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 audited financial results for the fourth Quarter
and the Financial Year ended 31st March, 2021

Amount ₹ in Lakhs

Sl.	Particulars	Quarter ended			Year ended	
		31-Mar-21	31-Dec-20	31-Mar-20	**31-Mar-21**	31-Mar-20
		Audited	Reviewed	Audited	**Audited**	Audited
1	a. Revenue from operations	**3264.04**	3,355.03	2,332.86	**11,572.15**	12,166.64
	b. Other income	**209.84**	66.79	228.53	**424.90**	412.12
	Total income from operations	**3,473.88**	**3,421.82**	**2,561.39**	**11,997.05**	**12,578.76**
2	Expenditure					
	a. Cost of materials consumed	**1,252.71**	1,141.11	899.71	**3,649.00**	4,288.90
	b. Changes in inventories of finished goods and work in progress	**(126.24)**	35.37	(112.25)	**152.54**	(355.35)
	c. Employee benefits expenses	**970.44**	718.62	790.82	**2,859.28**	3,250.50
	d. Finance costs	**3.32**	8.21	36.89	**26.19**	186.79
	e. Depreciation and amortization expense	**141.19**	141.59	172.38	**562.39**	682.53
	f. Other expenses	**712.61**	486.42	764.70	**2,032.40**	2,839.27
3	**Total expenses**	**2,954.03**	**2,531.32**	**2,552.25**	**9,281.80**	**10,892.64**
4	**Profit / (Loss) before tax**	**519.85**	**890.50**	**9.14**	**2,715.25**	**1,686.12**
5	Tax expenses					
	a. Current tax	**177.79**	236.97	5.44	**745.66**	455.94
	b. Deferred tax	**8.41**	(17.43)	(4.17)	**17.79**	(41.42)
	c. Short/(Excess) provisions for previous years	**10.06**	-	0.01	**10.06**	(12.73)
6	**Net Profit / (Loss) after tax**	**323.59**	**670.96**	**7.86**	**1,941.74**	**1,284.33**



mount ₹ in Lakhs

Sl.	Particulars	Quarter ended			Year ended	
		31-Mar-21	31-Dec-20	31-Mar-20	**31-Mar-21**	31-Mar-20
		Audited	Reviewed	Audited	**Audited**	Audited
6	**Net Profit / (Loss) after tax**	**323.59**	**670.96**	**7.86**	**1,941.74**	**1,284.33**
7	Other Comprehensive Income					
	a. Items that will not be reclassified to profit or loss					
	i. remeasurement of defined benefit plans	**29.48**	(27.42)	(8.69)	**5.60**	(35.29)
	b. Income tax relating to items that will not be reclassified to profit or loss					
	i. remeasurement of defined benefit plans	**7.42**	(6.90)	(2.19)	**1.41**	(8.88)
8	**Total Other Comprehensive Income**	**36.90**	**(34.32)**	**(10.88)**	**7.01**	**(44.17)**
9	**Total Comprehensive Income for the period**	**360.49**	**636.64**	**(3.02)**	**1,948.75**	**1,240.16**
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 ₹)**	**2.09**	**4.34**	**0.05**	**12.56**	**8.31**

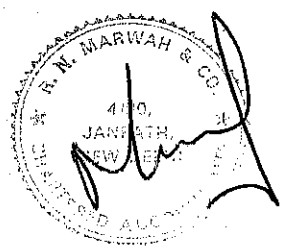


Notes

1. Standalone Statement of Assets and Liabilities as on 31st March, 2021

Amount ₹ in lacs

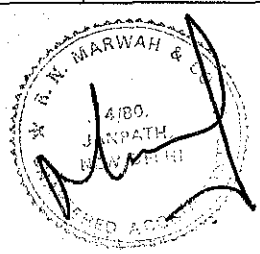
Sl.	Particulars	31-Mar-21	31-Mar-20
		Audited	Audited
A	**ASSETS**		
1	**Non-current assets**		
	a. Property, plant and equipment	**3,855.42**	4,231.61
	b. Capital work-in-progress	**137.43**	62.81
	c. Investment property	**-**	3.42
	d. Other intangible assets	**16.39**	30.04
	e. Investment in Subsidiaries	**1,350.17**	1,219.40
	f. Deferred tax assets (net)	**76.82**	93.20
	Sub-total non-current assets	**5,436.23**	**5,640.48**
2	**Current assets**		
	a. Inventories	**2,593.31**	2,860.21
	b. Financial Assets		
	i. Trade receivables	**3,096.61**	2,760.77
	ii. Cash and cash equivalents	**2,956.12**	546.14
	iii. Bank balance other than (ii) above	**306.49**	237.51
	iv. Loans	**87.54**	84.60
	v. Other financial assets	**165.94**	119.62
	c. Other current assets	**1423.43**	1,183.42
	Sub-total current assets	**10,629.44**	**7,792.27**
	TOTAL ASSETS	**16,065.67**	**13,432.75**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	a. Equity share capital	**309.08**	309.08
	b. Other equity	**10,947.50**	9,215.10
	Sub-total equity	**11,256.58**	**9,524.18**
2	**Non-current liabilities**		
	a. Financial liabilities		
	i. Borrowings	**54.31**	30.26
	b. Provisions	**52.17**	32.32
	Sub-total Non-current liabilities	**106.48**	**62.58**
3	**Current liabilities**		
	a. Financial liabilities		
	i. Borrowings	**1,109.22**	1,571.36
	ii. Trade payables		
	- Total outstanding dues of micro and small	**199.83**	99.14
	- Total outstanding dues of Creditors other than	**1,015.37**	899.57
	iii. Other financial liabilities	**40.24**	102.30
	b. Other current liabilities	**1,426.34**	637.80
	c. Provisions	**165.95**	79.88
	d. Current tax liabilities (Net)	**745.66**	455.94
	Total Current liabilities	**4,702.61**	**3,845.99**
	TOTAL LIABILITIES	**4,809.09**	**3,908.57**
	TOTAL EQUITY AND LIABILITIES	**16,065.67**	**13,432.75**



2. Standalone Cash Flow Statement for the Financial Year ended 31st March, 2021

Amount ₹ in lakhs

Particulars	Year Ended 31-Mar-21 Audited	Year Ended 31-Mar-20 Audited
(A) CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit / (Loss) before tax	**2,715.25**	1,686.12
Adjustment for:		
Depreciation	**562.39**	682.53
Finance Cost	**26.19**	186.79
Interest Income	**(62.32)**	(24.28)
Net (gains)/loss on disposal of property, plant and equipment	**(5.09)**	(1.71)
Remeasurement of defined benefit liabilities	**5.60**	(35.29)
Net (gains)/loss on fair valuation of derivative contracts	**(35.01)**	44.97
Operating Profit / (Loss) before Working Capital Changes	**3,207.00**	2,539.13
Movement in working capital		
Adjustments for (increase)/decrease in operating assets:		
Inventories	**266.89**	(419.34)
Trade receivables	**(335.83)**	803.19
Loans	**(2.94)**	(10.31)
Other current financial assets	**(46.32)**	(84.02)
Other current assets	**8.36**	271.30
Adjustments for increase/(decrease) in operating liabilities:		
Trade payables	**216.48**	(245.23)
Other current financial liabilities	**(16.46)**	14.51
Other current liabilities	**789.12**	14.73
Provisions	**105.92**	34.55
Cash generated from operations	**4,192.23**	2,918.52
Direct Tax Paid (Net)	**(583.17)**	(535.91)
Net cash generated from operating activities (A)	**3,609.06**	2,382.61
(B) CASH FLOW FROM INVESTING ACTIVITIES:		
Payment of Property , Plant and Equipment	**(325.57)**	(389.84)
Payment of Capital Work In Progress	**(74.62)**	(55.81)
Proceeds from disposal of Property , Plant and Equipment	**29.76**	15.05
Investment in Subsidiary	**(130.77)**	(310.80)
Interest Received	**62.32**	24.28
Net (Gain)/Loss on fair valuation of derivative contract	**35.01**	(44.97)
Net Cash used in Investing Activities (B)	**(403.87)**	(762.09)
(C) CASH FLOW FROM FINANCING ACTIVITIES:		
Proceeds from Non-Current borrowings	**(21.55)**	(108.57)
Proceeds from Current borrowings	**(462.14)**	(862.51)
Interest Paid	**(26.19)**	(186.79)
Dividend & Dividend tax Paid/Payable	**(216.35)**	(149.04)
Net Cash used in Financing Activities (C)	**(726.23)**	(1,306.91)
Net increase in Cash and Cash Equivalents (A+B+C)	**2,478.96**	313.61
Cash and Cash Equivalents as at the beginning of the year	**783.65**	470.04
Cash and Cash Equivalents as at the end of the year	**3,262.61**	783.65



1. The above IndAS compliant Standalone audited financial results for the fourth quarter and the financial year ended 31st March, 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 8th June, 2021.

2. The Company's operations predominantly comprise of only one segment - Pumps & Spares, therefore, Segment Reporting does not apply.

3. The Board have recommended a final dividend at the rate of ₹ 0.35 per equity shares i.e. 17.50 % for the financial year ended 31st March, 2021. The Board at its meeting held on 31st March, 2021 had approved payment of an interim dividend at rate of ₹ 1.40 per share i.e. 70% for the financial year ended 31st March, 2021. Total dividend for the financial year ended 31st March would work out to ₹ 1.75 per equity share i.e. 87.50%.

4. COVID19 pandemic crisis has widely impacted businesses across the Globe. Performance of the Group during the year has also been impacted from such crisis. The Management has analyzed all parameters associated with this risk due to COVID19 and has assessed that the business changes thereafter will have modest impact on the financial performance of the Group but no material impact as a going concern.

5. Previous quarters' / year's figures have been regrouped/ rearranged, wherever necessary to make them comparable.

For **ROTO PUMPS LTD**

HARISH CHANDRA GUPTA

UDIN - 21096776AAAABV2658

HARISH CHANDRA GUPTA
CHAIRMAN & MANAGING DIRECTOR
DIN : 00334405

Place: Delhi
Dated: 8th June, 2021

R. N. BARWAH & CO.
JAIPUR

M.No-96776

R.N. MARWAH & CO. LLP
CHARTERED ACCOUNTANTS

Head Office :
4/80, Janpath, New Delhi-110001
Phones : +91-11-4319 2000 / 2100
Fax : +91-11-4319 2021
E-mail: rnm@rnm.in
Website : www.rnm.in

INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL STANDALONE FINANCIAL RESULTS AND REVIEW OF QUARTERLY FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF ROTO PUMPS LIMITED

Opinion and Conclusion

We have (a) audited the Standalone Financial Results for the year ended 31 March, 2021 and (b) reviewed the Standalone Financial Results for the quarter ended 31 March, 2021, which were subject to limited review by us, both ((a) and (b)) included in the accompanying "Statement of Audited Standalone Financial Results for the year ended 31 March, 2021 and Unaudited Standalone Financial Results for the quarter ended 31 March, 2021 of **ROTO PUMPS LIMITED** ("the Company"), ("the Statement"), including 2 branches Australia and UK, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

(a) Opinion on Annual Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results for the year ended 31 March, 2021:

i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the year then ended.

(b) Conclusion on Unaudited Standalone Financial Results for the quarter ended 31 March, 2021

With respect to the Standalone Financial Results for the quarter ended 31 March, 2021 based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Standalone Financial Results for the quarter ended 31 March, 2021, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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.

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

Basis for Opinion on the Audited Standalone Financial Results for the year ended 31 March, 2021

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the year ended 31 March, 2021 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

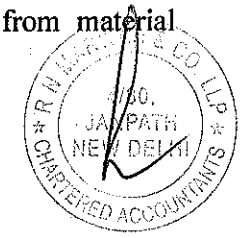
Emphasis of Matter

We draw your attention to Note 5 to these financial results, which describes the economic and social consequences/disruption the Company is facing as a result of COVID-19 which is impacting supply chains / consumer demand / financial markets /commodity prices / personnel available for work.

Our opinion is not modified in respect of above matter.

Management's Responsibilities for the Statement

This Statement which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Standalone Financial Results for the year ended 31 March, 2021 has been compiled from the related audited standalone financial statements. This responsibility includes the preparation and presentation of the Standalone Financial Results for the quarter and year ended 31 March, 2021 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.



In preparing the Standalone Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities

(a) Audit of the Standalone Financial Results for the year ended 31 March, 2021

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended 31 March 2021 as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our



auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Annual Standalone Financial Results, including the disclosures, and whether the Annual Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results of the Company to express an opinion on the Annual Standalone Financial Results.

Materiality is the magnitude of misstatements in the Annual Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

(b) Review of the Standalone Financial Results for the quarter ended 31 March, 2021

We conducted our review of the Standalone Financial Results for the quarter ended 31 March, 2021 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 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 SAs specified under section 143(10) of the Act 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.

Other Matters

- We did not audit 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. 5,029.76 lakhs for the year ended on 31st March, 2021 and total net profit after tax Rs. 908.34 lakhs as considered in the standalone financial statements. The financial statements/information of both the

foreign branches have been audited 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 report on the Statement is not modified in respect of the above matter.

- The Statement includes the results for the Quarter ended 31 March, 2021 being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

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

Manoj Gupta
(Partner)
Membership No.096776

UDIN: 21096776AAAABV2658
Place: New Delhi
Date: 08/06/2021

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 Consolidated audited financial results for the fourth Quarter and the Financial Year ended 31st March, 2021

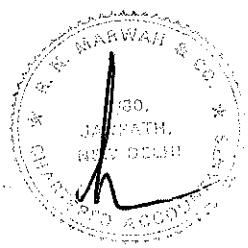
Amount ₹ in Lakhs

Sl.	Particulars	Quarter ended			Year Ended	
		31-Mar-21	**31-Dec-20**	31-Mar-20	**31-Mar-21**	31-Mar-20
		Audited	Reviewed	Audited	**Audited**	Audited
1	a. Revenue from operations	**3,603.09**	3,786.08	2,721.72	**12,652.68**	13,262.73
	b. Other income	**210.77**	119.67	135.89	**507.07**	329.07
	Total income from operations	**3,813.86**	**3,905.75**	**2,857.61**	**13,159.75**	**13,591.80**
2	Expenditure					
	a. Cost of materials consumed	**1,363.65**	1,308.07	966.97	4,140.55	4,681.47
	b. Changes in inventories of finished goods and work in progress	**(157.28)**	(15.83)	(39.91)	(13.39)	(382.60)
	c. Employee benefits expenses	**1,102.46**	902.65	935.99	3,493.31	3,703.38
	d. Finance costs	**4.49**	10.25	37.88	31.11	190.48
	e. Depreciation and amortization expense	**154.54**	157.02	178.28	603.38	695.08
	f. Other expenses	**848.49**	535.65	843.28	2,338.83	3,135.51
3	**Total expenses**	**3,316.35**	**2,897.81**	**2,922.49**	**10,593.79**	**12,023.32**
4	**Profit / (Loss) before tax**	**497.51**	**1,007.94**	**(64.88)**	**2,565.97**	**1,568.48**
5	**Tax expenses**					
	a. Current tax	**195.33**	250.55	3.14	783.75	472.60
	b. Deferred tax	**(68.90)**	(18.86)	(16.43)	(60.95)	(53.68)
	c. Short/(Excess) provisions for previous years	**10.06**	-	0.01	10.06	(12.73)
6	**Net Profit / (Loss) after tax**	**361.02**	**776.25**	**(51.60)**	**1,833.10**	**1,162.29**
7	Share of Profit/Loss transferred to non-controlling interest	-	-	-	-	-
8	**Profit for the year**	**361.02**	**776.25**	**(51.60)**	**1,833.10**	**1,162.29**



Amount ₹ in Lakhs

Sl	Particulars	Quarter ended			Year Ended	
		31-Mar-21	**31-Dec-20**	31-Mar-20	**31-Mar-21**	31-Mar-20
		Audited	Reviewed	Audited	**Audited**	Audited
8	**Profit for the year**	**361.02**	**776.25**	**(51.60)**	**1,833.10**	**1,162.29**
9	**Other Comprehensive Income**					
	a. Items that will not be reclassified to profit or loss					
	i. re-measurement of defined benefit plans	**29.47**	(27.41)	(8.69)	5.60	(35.29)
	ii. Changes in foreign currency monetary item translation difference account (FCMITDA)	**(1.93)**	(34.92)	40.42	(46.63)	22.24
	b. Income tax relating to items that will not be reclassified to profit or loss					
	i. re-measurement of defined benefit plans	**7.42**	(6.90)	(2.19)	1.41	(8.88)
10	**Total Other Comprehensive Income**	**34.96**	**(69.23)**	**29.54**	**(39.62)**	**(21.93)**
11	**Total Comprehensive Income for the period**	**395.98**	**707.02**	**(22.06)**	**1,793.48**	**1,140.36**
	Profit/Loss for the year attributable to					
	Owners of the Parent	**361.02**	776.25	(51.60)	1,833.10	1,162.29
	Non-Controlling Interest	**-**	-	-	-	-
		361.02	776.25	**(51.60)**	**1,833.10**	**1,162.29**
	Other Comprehensive Income attributable to					
	Owners of the Parent	**34.96**	(69.23)	29.54	(39.62)	(21.93)
	Non-Controlling Interest	**-**	-	-	-	-
		34.96	**(69.23)**	**29.54**	**(39.62)**	**(21.93)**
	Total Comprehensive Income attributable to					
	Owners of the Parent	**395.98**	707.02	(22.06)	1,793.48	1,140.36
	Non-Controlling Interest	**-**	-	-	-	-
		395.98	**707.02**	**(22.06)**	**1,793.48**	**1,140.36**
12	Paid-up Equity Share Capital (Face value ₹ 2/- per Share)	**309.08**	**309.08**	**309.08**	**309.08**	**309.08**
13	Earning per Share - basic and diluted (in ₹)	**2.33**	**5.02**	**(0.33)**	**11.86**	**7.52**

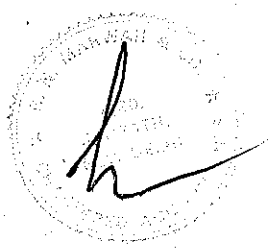


Notes:

1. Statement of Consolidated Assets and Liabilities as on 31st March, 2021

Amount ₹ in lakhs

Sl.	Particulars	31-Mar-21 Audited	31-Mar-20 Audited
A	**ASSETS**		
1	**Non-current assets**		
	a. Property, plant and equipment	**3,983.39**	4,274.42
	b. Capital work-in-progress	**137.43**	62.81
	c. Right to Use Assets	**24.68**	-
	d. Investment property	**-**	3.42
	e. Other intangible assets	**16.87**	30.04
	f. Investment in Subsidiaries	**-**	122.35
	g. Goodwill	**78.49**	78.49
	h. Deferred tax assets (net)	**168.18**	106.54
	Sub-total non-current assets	**4,409.04**	**4,678.07**
2	**Current assets**		
	a. Inventories	**3,111.98**	3,212.94
	b. Financial Assets		
	i. Trade receivables	**2,607.20**	2,419.62
	ii. Cash and cash equivalents	**3,223.67**	825.03
	iii. Bank balance other than (ii) above	**315.29**	237.51
	iv. Loans	**114.12**	98.28
	v. Other financial assets	**165.94**	119.26
	c. Other current assets	**1,482.31**	1197.42
	Sub-total current assets	**11,020.51**	**8,110.42**
	TOTAL ASSETS	**15,429.56**	**12,788.49**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	a. Equity share capital	**309.08**	309.08
	b. Other equity	**10,020.60**	8,443.47
	c. Non-controlling interest		
	Sub-total equity	**10,329.68**	**8,752.55**
2	**Non-current liabilities**		
	a. Financial liabilities		
	i. Borrowings	**74.64**	54.60
	ii. Lease Liabilities	**18.59**	-
	b. Provisions	**52.17**	32.32
	Sub-total Non-current liabilities	**145.40**	**86.92**
3	**Current liabilities**		
	a. Financial liabilities		
	i. Borrowings	**1,109.22**	1,571.36
	ii. Lease Liabilities	**4.95**	-
	iii. Trade payables		
	- Total outstanding dues of micro and small enterprises	**199.83**	99.14
	- Total outstanding dues of Creditors other than micro and small enterprise	**1,091.19**	949.36
	iv. Other financial liabilities	**48.22**	108.17
	b. Other current liabilities	**1,555.87**	677.99
	c. Provisions	**171.73**	86.49
	d. Current tax liabilities (Net)	**773.47**	456.51
	Total current liabilities	**4,954.48**	**3,949.02**
	Total liabilities	**5,099.88**	**4,035.94**
	TOTAL EQUITY AND LIABILITIES	**15,429.56**	**12,788.49**



2. Consolidated Cash Flow Statement for the Financial Year ended 31st March, 2021

Amount ₹ in lakhs

PARTICULARS	Year Ended 31-Mar-21 Audited	Year Ended 31-Mar-20 Audited
(A) CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit / (Loss) before tax	**2,565.97**	1,568.47
Adjustment for :		
Depreciation	**603.38**	695.08
Finance Cost	**31.11**	190.48
Interest Income	**(62.32)**	(24.28)
Net (gains)/loss on disposal of property, plant and equipment	**(5.09)**	(1.71)
Re-measurement of defined benefit liabilities	**5.60**	(35.29)
Net (gains)/loss on fair valuation of derivative contracts	**(35.01)**	44.97
Net gains/(loss) on foreign currency translation	**(46.63)**	22.23
Non-Controlling Interest	-	-
Operating Profit / (Loss) before Working Capital Changes	**3,057.01**	**2,459.95**
Movement in working capital		
Adjustments for (increase)/decrease in operating assets:		
Inventories	**100.96**	(446.59)
Trade receivables	**(187.58)**	980.54
Loans	**(15.84)**	(16.97)
Goodwill	-	-
Other current financial assets	**(46.32)**	(84.02)
Other current assets	**(36.52)**	266.02
Adjustments for increase/(decrease) in operating liabilities:		
Trade payables	**242.51**	(267.14)
Other current financial liabilities	**(16.46)**	14.53
Other current liabilities	**879.20**	43.80
Provisions	**105.08**	41.16
Non-Controlling Interest	-	-
Cash generated from operations	**4,082.03**	2,991.28
Direct Tax Paid (Net)	**(594.02)**	(552.00)
Net cash generated from operating activities (A)	**3,488.02**	**2,439.28**
(B) CASH FLOW FROM INVESTING ACTIVITIES:		
Payment of Property , Plant and Equipment	**(440.09)**	(437.05)
Payment of Capital Work In Progress	**(74.62)**	(55.81)
Proceeds from disposal of Property , Plant and Equipment	**29.76**	15.05
Investment in Subsidiary	**122.35**	(122.35)
Interest Received	**62.32**	24.28
Net (Gain)/Loss on fair valuation of derivative contract	**35.01**	(44.97)
Net Cash used in Investing Activities (B)	**(265.27)**	**(620.85)**
(C) CASH FLOW FROM FINANCING ACTIVITIES:		
Proceeds from Non-Current borrowings	**(23.45)**	(78.35)
Proceeds from Current borrowings	**(462.14)**	(862.51)
Payment of lease liabilities	**(13.26)**	-
Interest Paid	**(31.11)**	(190.48)
Dividend & Dividend tax Paid/Payable	**(216.35)**	(149.04)
Net Cash used in Financing Activities (C)	**(746.32)**	**(1,280.38)**
Net increase in Cash and Cash Equivalents (A+B+C)	**2,476.42**	538.05
Cash and Cash Equivalents as at the beginning of the year	**1,062.54**	524.49
Cash and Cash Equivalents as at the end of the year	**3,538.96**	**1,062.54**



1. The above IndAS compliant Consolidated Audited financial results for the fourth quarter and financial year ended 31st March, 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 8th June, 2021.

2. Consolidated financial results have been prepared by consolidating the Company's audited financial results for the fourth quarter and financial year ended 31st March, 2021 with the audited financial results Roto Pumps Americas, Inc., USA Roto Pumpen GmbH, Germany and Roto Overseas Pte Ltd, wholly owned subsidiary companies for the fourth quarter and financial year ended 31st March, 2021.

3. During the year, a wholly owned subsidiary company, Roto Energy Systems Ltd has been incorporated on 26th March, 2021 with an authorized share capital of ₹ 200.00 lakhs in India. Subscription money of ₹ 55.00 lakhs has been paid after 31st March, 2021.

4. The Board have recommended a final dividend at the rate of ₹ 0.35 per equity shares i.e. 17.50% for the financial year ended 31st March, 2021. The Board at its meeting held on 31st March, 2021 had approved payment of an interim dividend at rate of ₹ 1.40 per share i.e. 70% for the financial year ended 31st March, 2021. Total dividend for the financial year ended 31st March would work out to ₹ 1.75 per equity share i.e. 87.50%.

5. COVID19 pandemic crisis has widely impacted businesses across the Globe. Performance of the Group during the year has also been impacted from such crisis. The Management has analyzed all parameters associated with this risk due to COVID19 and has assessed that the business changes thereafter will have modest impact on the financial performance of the Group but no material impact as a going concern.

6. Previous quarters' / year's figures have been regrouped/ rearranged, wherever necessary to make them comparable.

For ROTO PUMPS LTD

HARISH CHANDRA GUPTA

HARISH CHANDRA GUPTA
CHAIRMAN & MANAGING DIRECTOR
DIN : 00334405

Place: Delhi
Dated: 8th June, 2021

R. M. MARWAH & CO. 4/30, JANPATH NEW DELHI CHARTERED ACCOUNTANTS

M.NO - 96776

UDIN - 21096776AAAABW6080

R.N. MARWAH & CO. LLP
CHARTERED ACCOUNTANTS

Head Office :
4/80, Janpath, New Delhi-110001
Phones : +91-11-4319 2000 / 2100
Fax : +91-11-4319 2021
E-mail: rnm@rnm.in
Website : www.rnm.in

INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL CONSOLIDATED FINANCIAL RESULTS AND REVIEW OF QUARTERLY FINANCIAL RESULTS

TO BOARD OF DIRECTORS OF ROTO PUMPS LIMITED

Opinion and Conclusion

We have (a) audited the Consolidated Financial Results for the year ended 31 March, 2021 and (b) reviewed the Consolidated Financial Results for the quarter ended 31 March, 2021 (refer 'Other Matters' section below), which were subject to limited review by us, both ((a) and (b)) included in the accompanying "Statement of Audited Consolidated Financial Results for the year ended 31 March, 2021 and Unaudited Consolidated Financial Results for the quarter ended 31 March, 2021 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 of its joint ventures and associates for the quarter and year ended 31 March, 2021 ("the Statement") being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

(a) Opinion on Annual Consolidated Financial Results

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the audit reports of the other auditors on separate financial statements / financial information of the subsidiaries, associates and joint ventures referred to in Other Matters section below, the Consolidated Financial Results for the year ended 31 March, 2021:

i. Includes the results of the following Subsidiaries :
   - Roto Pumps Americas Inc., USA (Wholly Owned Subsidiary).
     Roto Pumps North America, Inc. (Step-down)
   - Roto Pumps (Malaysia) SDN. BHD. (Wholly Owned Subsidiary)
   - Roto Pumpen GMBH, Germany (Wholly Owned Subsidiary).
   - Roto Overseas Pte Ltd., Singapore (Wholly Owned Subsidiary).
     Roto Pumps (Africa) Pty Ltd. (Step-down)

ii. Is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and

iii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated net profit and consolidated total comprehensive income and other financial information of the Group for the year ended 31 March, 2021.



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

(b) Conclusion on Unaudited Consolidated Financial Results for the quarter ended 31 March, 2021

With respect to the Consolidated Financial Results for the quarter ended 31 March, 2021, based on our review conducted and procedures performed as stated in paragraph (b) of Auditor's Responsibilities section below and based on the consideration of the audit reports for the year ended March 31, 2021 of the other auditors referred to in Other Matters section below, nothing has come to our attention that causes us to believe that the Consolidated Financial Results for the quarter ended 31 March, 2021, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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.

Basis for Opinion on the Audited Consolidated Financial Results for the year ended 31 March, 2021

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Group, its associates and joint ventures in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results for the year ended 31 March, 2021 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in Other Matters section below is sufficient and appropriate to provide a basis for our audit opinion.

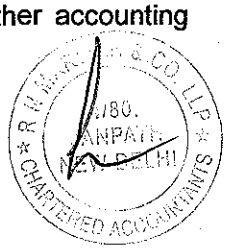
Emphasis of Matter

We draw your attention to Note 6 to these financial results, which describes the economic and social consequences/disruption the Company is facing as a result of COVID-19 which is impacting supply chains / consumer demand / financial markets /commodity prices / personnel available for work.

Our opinion is not modified in respect of above matter.

Management's Responsibilities for the Statement

This Statement, which includes the Consolidated Financial Results is the responsibility of the Parent's Board of Directors and has been approved by them for the issuance. The Consolidated Financial Results for the year ended 31 March, 2021, has been compiled from the related audited consolidated financial statements. This responsibility includes the preparation and presentation of the Consolidated Financial Results for the quarter and year ended 31 March, 2021 that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group including its associates and joint ventures in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting



principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Board of Directors of the companies included in the Group and of its associates and joint ventures are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and its associates and joint ventures and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this Consolidated Financial Results by the Directors of the Parent, as aforesaid.

In preparing the Consolidated Financial Results, the respective Board of Directors of the companies included in the Group and of its associates and joint ventures are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for overseeing the financial reporting process of the Group and of its associates and joint ventures.

Auditor's Responsibilities

(a) Audit of the Consolidated Financial Results for the year ended 31 March, 2021

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results for the year ended 31 March, 2021 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associates and joint ventures to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associates and joint ventures to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Consolidated Financial Results, including the disclosures, and whether the Annual Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results/ Financial Information of the entities within the Group and its associates and joint ventures to express an opinion on the Annual Consolidated Financial Results. For the other entities included in the Annual Consolidated Financial Results, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the Annual Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Consolidated Financial Results.

We communicate with those charged with governance of the Parent and such other entities included in the Consolidated Financial Results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

(b) Review of the Consolidated Financial Results for the quarter ended 31 March, 2021

We conducted our review of the Consolidated Financial Results for the quarter ended 31 March, 2021 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 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 SA specified under section 143(10) of the Act 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.

The Statement includes the results of the entities as listed under paragraph (a)(i) of Opinion and Conclusion section above. As part of our annual audit 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.

Other Matters

- The Statement includes the results for the Quarter ended 31 March, 2021 being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

  Our report on the Statement is not modified in respect of the above matter.

- We did not audit the financial statements / financial information of the subsidiaries included in the consolidated financial results, whose financial statements / financial information reflect total assets of Rs. 2213.84 lakhs as at 31 March, 2021 and total turnover of Rs. 2817.96 lakhs for the year ended 31 March, 2021, total net loss after tax of Rs. 108.64 lakhs for the year ended 31 March, 2021.These financial statements / financial information have been audited, by other auditors whose reports have been furnished to us by the Management and our opinion and conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and associate is based solely on the reports of the other auditors and the procedures performed by us as stated under Auditor's Responsibilities section above.

  Our report on the Statement is not modified in respect of the above matter with respect to our reliance on the work done and the reports of the other auditors.

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

Manoj Gupta
(Partner)
Membership No. 096776

UDIN: 21096776AAAABN6080
Place: New Delhi
Date: 08/06/2021

Roto pumps
since 1968

RPL/CORP/BSE
June 08, 2021

BSE Ltd.
Listing Compliance Department,
Phiroze Jeejeebhoy Towers,
Dalal Street,
MUMBAI – 400 001

Dear Sirs,

Sub.: **Declaration under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**
Ref.: **Scrip No. 517500**

We hereby confirm and declare that the Statutory Auditors of the Company, M/s R.N.Marwah & Co. LLP, Chartered Accountants (FRN: 001211N/N500019) have issued an audit report with unmodified opinion on the Standalone and Consolidated Financial Results of the Company for the fourth quarter and financial year ended 31st March, 2021.

This declaration is given in compliance of Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 vide notification no. SEBI/LAD-NRO/GN/2016-17/001 dated 25th May, 2016 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016.

This is for your information and records please.

Thanking you,

Yours faithfully,
For **ROTO PUMPS LTD.**

PRADEEP JAIN
CHIEF FINANCIAL OFFICER

ROTO PUMPS LTD. NOIDA NSEZ

ROTO PUMPS LTD.
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CIN - L28991UP1975PLC004152 🌐: **www.rotopumps.com**