RPL/BSE/CORP
November 13, 2021

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

Dear Sir,

Sub: **Outcome of the Board Meeting dated 13.11.2021**
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 November 13, 2021 has approved and taken on record the standalone and consolidated un-audited financial results of the Company for the second quarter and half year ended on 30th September, 2021. These financial results have been reviewed by the Statutory Auditors of the Company. The said results and reviews reports of the Statutory Auditors are enclosed;

This is for your information and dissemination 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 un-audited financial results for the second quarter and the half-year ended 30th September, 2021

Amount ₹ in Lakhs

Sl.	Particulars	Quarter ended			Half-year ended		Year ended
		30-09-2021	30-06-2021	30-09-2020	30-09-2021	30-09-2020	31-03-2021
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1	a. Revenue from Operation	3,742.28	3,277.01	3,021.27	7019.29	4,953.08	11,572.15
	b. Other income	56.15	93.07	94.66	149.22	148.27	424.90
	Total income from operations	3,798.43	3,370.08	3,115.93	7168.51	5,101.35	11,997.05
2	Expenditure						
	a. Cost of materials consumed	1,416.99	940.24	804.74	2357.23	1255.18	3,649.00
	b. Changes in inventories of finished goods and work in progress	(265.93)	(55.18)	138.56	(321.11)	243.41	152.54
	c. Employee benefits expenses	890.07	819.23	565.26	1709.30	1,170.22	2,859.28
	d. Finance costs	12.03	11.77	8.19	23.80	14.66	26.19
	e. Depreciation and amortization expense	105.82	143.67	142.70	249.49	279.61	562.39
	f. Other expenses	697.60	501.98	483.92	1199.58	833.37	2,032.40
	Total Expenses	2,856.58	2,361.71	2,143.37	5218.28	3,796.45	9,281.80
3	Profit / (Loss) before tax	941.85	1,008.37	972.56	1950.22	1,304.90	2,715.25
4	Tax expenses						
	a. Current tax	237.62	258.68	237.04	496.30	330.90	745.66
	b. Deferred tax	(13.95)	(0.65)	25.76	(14.60)	26.81	17.79
	c. Short/(Excess) provisions for previous years	-	-	-	-	-	10.06
5	**Net Profit / (Loss) after tax**	718.18	750.34	709.76	1468.52	947.19	1,941.74
6	**Other Comprehensive Income**						
	a. Items that will not be reclassified to profit or loss						
	Re-measurement of defined benefit plans	(31.53)	3.48	9.42	(28.05)	3.54	5.60
	b. Income tax relating to items that will not be reclassified to profit or loss						
	Re-measurement of defined benefit plans	(7.94)	0.88	2.37	(7.06)	0.89	1.41
7	**Total Other Comprehensive Income**	(39.47)	4.36	11.79	(35.11)	4.43	7.01
8	**Total Comprehensive Income for the period**	678.71	754.70	721.55	1433.41	951.63	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 ₹)**	4.65	4.86	4.59	9.50	6.13	12.56

Notes:

1. Standalone Statement of Assets and Liabilities as on 30th September, 2021

Amount ₹ in Lakhs

Sl.	Particulars	As at 30-09-2021 Un-audited	As at 31-03-2021 Audited
A	Assets		
1	Non-current assets		
	a. Property, plant and equipment	3684.82	3855.42
	b. Capital work-in-progress	205.85	137.43
	c. Right to use assets	50.57	-
	d. Other intangible assets	14.31	16.39
	e. Investment in Subsidiaries	1405.17	1350.17
	f. Deferred tax assets (net)	84.37	76.82
	Sub-total non-current assets	5445.09	5436.23
2	**Current assets**		
	a. Inventories	3092.94	2593.31
	b. Financial Assets		
	i. Trade receivables	3379.19	3096.61
	ii. Cash and cash equivalents	2533.37	2956.12
	iii. Bank balance other than (ii) above	314.68	306.49
	iv. Loans and advances	13.30	11.94
	v. Other financial assets	321.11	241.54
	c. Other current assets	2511.72	1423.43
	Sub-total current assets	12166.31	10,629.44
	TOTAL ASSETS	17611.40	16,065.67
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	a. Equity share capital	309.08	309.08
	b. Other equity	12380.91	10947.50
	Sub-total equity	12689.99	11256.58
2	**Non-current liabilities**		
	a. Financial liabilities		
	i. Borrowings	38.04	54.31
	ii. Lease liabilities	20.25	-
	b. Provisions	55.20	52.17
	Sub-total Non-current liabilities	113.49	106.48
3	**Current liabilities**		
	a. Financial liabilities		
	i. Borrowings	1193.21	1138.86
	ii. Lease liabilities	31.73	-
	iii. Trade payables		
	Total outstanding dues of micro and small	211.92	199.83
	Total outstanding dues of Creditors other than micro and small enterprise	906.85	1015.37
	iv. Other financial liabilities	13.17	10.60
	b. Other current liabilities	1052.28	1426.34
	c. Provisions	163.29	165.95
	d. Current tax liabilities (Net)	1235.47	745.66
	Sub-total current liabilities	4807.92	4702.61
	TOTAL LIABILITIES	4921.41	4809.09
	TOTAL EQUITY AND LIABILITIES	17611.40	16065.67

2. Standalone Cash flow statement for the half-year ended 30th September, 2021

Amount ₹ in Lakhs

Sl.	Particulars	Half-year ended 30-09-2021	Half-year ended 30-09-2020
		Un-audited	Un-audited
A	**CASH FLOW FROM OPERATING ACTIVITIES:**		
	Net Profit / (Loss) before tax	1950.22	1304.90
	Adjustment for :		
	Depreciation	249.49	279.61
	Finance Cost	23.80	14.66
	Interest Income	(61.75)	(16.63)
	Net (gains)/loss on disposal of property, plant and equipment	11.53	(0.05)
	Re-measurement of defined benefit liabilities	(28.05)	3.54
	Net (gains)/loss on fair valuation of derivative contracts	7.76	(33.43)
	Operating Profit / (Loss) before Working Capital Changes	2153.00	1552.60
	Movement in working capital		
	Adjustments for (increase)/decrease in operating assets:		
	Inventories	(499.62)	410.41
	Trade receivables	(282.59)	535.41
	Loans	(1.36)	(1.28)
	Other current financial assets	(79.57)	(25.58)
	Other current assets	(42.49)	227.95
	Adjustments for increase/(decrease) in operating liabilities:		
	Trade payables	(96.43)	(278.42)
	Other current financial liabilities	2.57	(14.38)
	Other current liabilities	(371.72)	(9.13)
	Provisions	0.37	28.16
	Cash generated from operations (A)	782.16	2425.74
	Direct Tax Paid (Net)	(504.93)	(107.85)
	Net cash generated from operating activities	277.23	2317.90
B	**CASH FLOW FROM INVESTING ACTIVITIES:**		
	Payment of Property , Plant and Equipment	(631.81)	(108.93)
	Proceeds from disposal of Property , Plant and Equipment	9.73	5.38
	Payment of Capital Work in Progress	(68.41)	-
	Investment in Subsidiary	(55.00)	-
	Interest Received	61.75	16.63
	Net (Gain)/Loss on fair valuation of derivative contract	(7.76)	33.43
	Net Cash used in Investing Activities (B)	(691.50)	(53.49)
C	**CASH FLOW FROM FINANCING ACTIVITIES:**		
	Proceeds from Non-Current borrowings	(21.56)	6.28
	Proceeds from Current borrowings	59.64	(1297.09)
	Payment of lease liabilities	(14.57)	-
	Interest Paid	(23.80)	(14.66)
	Net Cash used in Financing Activities	(0.29)	(1305.47)
	Net increase in Cash and Cash Equivalents (A+B+C)	(414.56)	958.93
	Cash and Cash Equivalents as at the beginning of the year	3262.61	783.65
	Cash and Cash Equivalents as at the end of the year	2848.05	1742.59

3 The above IndAS compliant Standalone un-audited financial results for the second quarter and the half-year period ended 30th September, 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 13th November, 2021.

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

5 The Statutory Auditors have carried out a limited review of the financial results for the second quarter and the half-year ended 30th September, 2021.

6 Previous period 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 : 13-11-2021

R.N. MARWAH & CO. LLP
CHARTERED ACCOUNTANTS

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

INDEPENDENT AUDITOR'S REVIEW REPORT ON 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 30TH September 2021.

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 and other accounting principal generally accepted in India and in compliance with regulation 33 & 52 read with regulation 63(2) of the listing regulations. 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. 2797.02 lakhs for the half year ended on 30th September, 2021, total net profit after tax Rs. 306.42 lakhs and total assets Rs. 2745.91 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 be disclosed in terms of regulation 33 & 52 read with regulation 63(2) of the listing regulations, 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: 21096776AAAAFC7131
Place: New Delhi
Date: 13th November 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

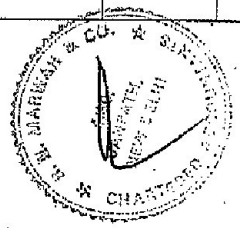
Statement of Consolidated un-audited financial results for the second quarter and the half-year ended 30th September, 2021

Amount ₹ in Lakhs

Sl.	Particulars	Quarter ended			Half-year ended		Year ended
		30-09-2021	30-06-2021	30-09-2020	30-09-2021	30-09-2020	31-03-2021
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1	a. Revenue from Operation	4320.78	3,609.37	3,212.81	7930.15	5,263.51	12,652.68
	b. Other income	41.75	112.18	114.69	153.93	176.63	507.07
	Total Income from operations	4362.53	3,721.55	3,327.50	8084.08	5,440.14	13,159.75
2	Expenditure						
	a. Cost of materials consumed	1557.61	1,107.22	936.60	2664.83	1,468.83	4,140.55
	b. Changes in inventories of finished goods and work in progress	(257.76)	(131.74)	96.56	(389.50)	159.72	(13.39)
	c. Employee benefits expenses	1092.14	1,009.75	714.90	2101.89	1,488.20	3,493.31
	d. Finance costs	14.60	13.02	9.31	27.62	16.37	31.11
	e. Depreciation and amortization expense	131.22	156.76	150.86	287.98	291.82	603.38
	f. Other expenses	773.15	594.19	562.98	1367.34	954.69	,338.83
	Total Expenses	3310.96	2,749.20	2,471.21	6060.16	4,379.63	10,593.79
3	**Profit / (Loss) before tax**	1051.57	972.35	856.29	2023.92	1,060.51	2,565.97
4	**Tax expenses**						
	a. Current tax	259.78	271.70	241.02	531.48	337.87	783.75
	b. Deferred tax	(14.55)	2.21	25.76	(12.34)	26.81	(60.95)
	c. Short / (Excess) provisions for previous years	-	-	-		-	10.06
5	**Net Profit / (Loss) after tax**	806.34	698.44	589.51	1504.78	695.83	1,833.10



6	Share of Profit/Loss transferred to non-controlling interest	-	-	-	-	-	-
7	**Profit for the period**	**806.34**	**698.44**	**589.51**	**1504.78**	**695.83**	**1,833.10**
8	**Other Comprehensive Income**						
	a. Items that will not be reclassified to profit or loss						
	i. Re-measurement of defined benefit plans	**(31.53)**	3.48	**9.42**	**(28.05)**	**3.54**	5.60
	ii. Change in Foreign Currency monetary item translation difference account (FCMITDA)	**11.03**	)	**(5.73)**	**(18.45)**	**(9.78)**	(46.63)
	b. Income tax relating to items that will not be reclassified to profit or loss						
	Re-measurement of defined benefit plans	**(7.94)**	0.88	**2.37**	**(7.06)**	**0.89**	1.41
9	**Total Other Comprehensive Income**	**(28.44)**	**(25.12)**	**6.06**	**(53.56)**	**(5.35)**	**(39.62)**
10	**Total Comprehensive Income for the period**	**777.90**	**673.32**	**595.57**	**1451.22**	**690.48**	**1,793.48**
	Profit/Loss for the year attributable to						
	Owners of the Parent	**806.34**	698.44	**589.51**	**1504.78**	**695.83**	1,833.10
	Non-Controlling Interest	-	-	-	-	-	-
	Other Comprehensive Income attributable to						
	Owners of the Parent	**(28.44)**	(25.12)	**6.06**	**(53.56)**	**(5.35)**	(39.62)
	Non-Controlling Interest	-	-	-	-	-	-
	Total Comprehensive Income attributable to						
	Owners of the Parent	**777.90**	673.32	**595.57**	**1451.22**	**690.48**	1,793.48
	Non-Controlling Interest	-	-	-	-	-	-
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 ₹)**	**5.22**	**4.52**	**3.81**	**9.74**	**4.50**	**11.86**



Notes:

1. Consolidated Statement of Assets and Liabilities as on 30th September, 2021

Amount ₹ in Lakhs

Sl.	Particulars	As at 30-09-2021	As at 31-03-2021
		Un-audited	Audited
A	Assets		
1	Non-current assets		
	a. Property, plant and equipment	3811.17	3,983.39
	b. Capital work-in-progress	207.59	137.43
	c. Right to Use Assets	194.11	24.68
	d. Other intangible assets	15.04	16.87
	e. Goodwill	78.49	78.49
	f. Deferred tax assets (net)	175.62	168.18
	Sub-total non-current assets	4482.02	4,409.04
2	**Current assets**		
	a. Inventories	3680.00	3,111.98
	b. Financial Assets		
	i. Trade receivables	2789.81	2,607.20
	ii. Cash and cash equivalents	2899.77	3,223.67
	iii. Bank balance other than (ii) above	314.68	315.29
	iv. Loans and advances	13.30	11.94
	v. Other financial assets	347.83	268.12
	c. Other current assets	2724.63	1,482.31
	Sub-total current assets	12770.02	11,020.51
	TOTAL ASSETS	17252.04	15,429.56
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	a. Equity share capital	309.08	309.08
	b. Other equity	11471.81	10,020.60
	Sub-total equity	11780.89	10,329.68
2	**Non-current liabilities**		
	a. Financial liabilities		
	Borrowings	38.04	74.64
	Lease Liabilities	126.66	18.59
	b. Provisions	55.20	52.17
	Sub-total Non-current liabilities	219.90	145.40
3	**Current liabilities**		
	a. Financial liabilities		
	i. Borrowings	1217.60	1146.85
	ii. Lease Liabilities	68.49	4.94
	ii. Trade payables		
	Total outstanding dues of micro and small enterprises	211.92	199.83
	Total outstanding dues of Creditors other than micro and small enterprise	1067.50	1,091.19
	iii. Other financial liabilities	13.17	10.60
	b. Other current liabilities	1248.20	1,555.87
	c. Provisions	169.27	171.73
	d. Current tax liabilities (Net)	1255.10	773.47
	Sub-total Current liabilities	5251.25	4954.48
	TOTAL LIABILITIES	5471.15	5,099.88
	TOTAL EQUITY AND LIABILITIES	17252.04	15,429.56

2. Consolidated Cash flow statement for the half-year ended 30th September, 2021

Amount ₹ in Lakhs

Sl.	Particulars	Half-year ended 30-09-2021 Un-audited	Half-year ended 30-09-2020 Un-audited
A	**CASH FLOW FROM OPERATING ACTIVITIES:**		
	Net Profit / (Loss) before tax	2023.92	1,060.51
	Adjustment for :		
	Depreciation	287.98	291.82
	Finance Cost	27.62	16.37
	Interest Income	(61.80)	(16.63)
	Net (gains)/loss on disposal of property, plant and equipment	11.53	(0.05)
	Re-measurement of defined benefit liabilities	(28.05)	3.54
	Net (gains)/loss on fair valuation of derivative contracts	7.76	(33.43)
	Net gains/(loss) on foreign currency translation	(18.46)	(9.78)
	Operating Profit / (Loss) before Working Capital Changes	2250.50	1312.35
	Movement in working capital		
	Adjustments for (increase)/decrease in operating assets:		
	Inventories	(568.02)	326.71
	Trade receivables	(182.61)	645.16
	Loans	(1.36)	(6.58)
	Other current financial assets	(79.71)	(25.58)
	Other current assets	(196.52)	146.70
	Adjustments for increase/(decrease) in operating liabilities:		
	Trade payables	(11.60)	(182.59)
	Other current financial liabilities	2.57	(14.70)
	Other current liabilities	(307.90)	52.25
	Provisions	0.58	28.39
	Cash generated from operations (A)	905.93	2282.11
	Direct Tax Paid (Net)	(548.28)	(119.35)
	Net cash generated from operating activities	357.65	2162.76
B	**CASH FLOW FROM INVESTING ACTIVITIES:**		
	Payment of Property , Plant and Equipment	(647.81)	(201.32)
	Payment of Capital Work in Progress	(70.16)	0.26
	Proceeds from disposal of Property , Plant and Equipment	9.73	5.38
	Investment in Subsidiary	-	122.35
	Interest Received	61.80	16.63
	Net (Gain)/Loss on fair valuation of derivative contract	(7.76)	33.43
	Net Cash used in Investing Activities (B)	(654.20)	(23.27)
C	**CASH FLOW FROM FINANCING ACTIVITIES:**		
	Proceeds from Non-Current borrowings	(25.49)	6.28
	Proceeds from Current borrowings	59.64	(1297.09)
	Payment of lease liabilities	(34.50)	-
	Interest Paid	(27.62)	(16.37)
	Net Cash used in Financing Activities	(27.97)	(1307.18)
	Net increase in Cash and Cash Equivalents (A+B+C)	(324.52)	832.31
	Cash and Cash Equivalents as at the beginning of the year	3538.96	1062.54
	Cash and Cash Equivalents as at the end of the year	3214.44	1894.85

3 The above IndAS compliant Consolidated un-audited financial results for the second quarter and the half-year ended 30th September, 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 13th November, 2021.

4 The Statutory Auditors have carried out a limited review of the financial results for the second quarter and the half-year ended 30th September, 2021.

5 The Consolidated financial results have been prepared by consolidating the Company's un-audited financial results for the second quarter and the half-year ended 30th September, 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 second quarter and the half-year ended 30th September, 2021.

6 Previous period 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 : 13-11-2021

R.N. MARWAH & CO. LLP
CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITOR'S REVIEW REPORT ON INTERIM CONSOLIDATED FINANCIAL RESULTS

TO BOARD OF DIRECTORS OF
ROTO PUMPS LIMITED

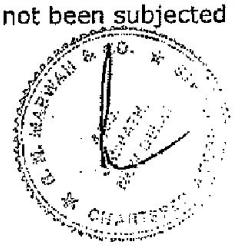
We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **ROTO PUMPS LIMITED** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit after tax and total comprehensive income/loss for the quarter ended and six month ended 30 September, 2021 ("the Statement") being submitted by the Parent pursuant to the requirement of regulation 33 & 52 read with regulation 63(2) 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 and other accounting principles generally accepted in India and in compliance with regulation 33 & 52 read with regulation 63(2) of the Listing Regulations. 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 30th September,2021 and the statement of consolidated cash flows for the corresponding six month ended 30 September,2021, as reported in the accompanying Statement have been approved by the Parent's Board of Directors, but have not been subjected to review.



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)

We did not review the interim financial results and other financial information in respect of 3 foreign subsidiaries & 1 domestic subsidiaries, whose interim financial results/information reflects total revenue of Rs. 2205.85 lakhs, total net profit of Rs. 36.25 lakhs and total assets of Rs. 2696.02 lakhs for the quarter and half yearly ended 30th September 2021. 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 & 52 read with regulation 63(2) 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: 21096776AAAAFD6963
Place: New Delhi
Date: 13th November 2021